

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

SALARIES AND EXPENSES

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; [not to exceed \$2,900,000 for official travel expenses;] not to exceed \$4,813,000, to remain available until expended for information technology modernization requirements; not to exceed \$150,000 for official reception and representation expenses; not to exceed \$258,000 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, [\$134,034,000] \$154,582,000. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0101-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Executive direction	22	23	.....
00.02 Domestic finance policies and programs	11	11	.....
00.03 Tax and economic policies and programs	24	26	.....
00.04 Enforcement policies and programs	15	18	.....
00.05 International affairs policies and programs	53	47	.....
00.06 Treasury-wide management policies and programs	22	22	.....
00.07 Economic policies and programs .....	.....	.....	53
00.08 Financial policies and programs .....	.....	.....	40
00.11 Law enforcement policies and programs .....	.....	.....	30
00.12 Treasury-wide management policies and programs .....	.....	.....	32
01.00 Subtotal, Direct programs	147	147	155
Reimbursable program:			
09.01 Executive direction	2	2	.....
09.02 Fiscal and financial policies and programs	2	2	.....
09.03 Enforcement policies and programs	2	2	.....
09.04 International affairs policies and programs	7	6	.....
09.05 Treasury-wide management policies and programs	3	3	.....
09.06 Economic policies and programs .....	.....	.....	8
09.07 Law enforcement policies and programs .....	.....	.....	2
09.08 Treasury-wide management policies and programs .....	.....	.....	3
09.10 Financial policies and programs .....	.....	.....	2
09.99 Subtotal, reimbursable program	16	15	15
10.00 Total new obligations	163	162	170
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	14	22	9
22.00 New budget authority (gross)	169	149	170
22.10 Resources available from recoveries of prior year obligations	3	.....	.....
23.90 Total budgetary resources available for obligation	186	171	179
23.95 Total new obligations	-163	-162	-170
24.40 Unobligated balance available, end of year	22	9	9
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	126	134	155
40.75 Reduction pursuant to P.L. 106-51	-1	.....	.....
42.00 Transferred from other accounts	28	.....	.....
43.00 Appropriation (total discretionary)	153	134	155
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	16	15	15
70.00 Total new budget authority (gross)	169	149	170
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	45	52	74

72.95 From Federal sources: Receivables and unpaid, unfilled orders	7	7	7
72.99 Total unpaid obligations, start of year	52	59	81
73.10 Total new obligations	163	162	170
73.20 Total outlays (gross)	-153	-140	-168
73.45 Adjustments in unexpired accounts	-3	.....	.....
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	52	74	76
74.95 From Federal sources: Receivables and unpaid, unfilled orders	7	7	7
74.99 Total unpaid obligations, end of year	59	81	83
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	131	140	159
86.93 Outlays from discretionary balances	22	.....	9
87.00 Total outlays (gross)	153	140	168
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-16	-15	-15
Net budget authority and outlays:			
89.00 Budget authority	153	134	155
90.00 Outlays	138	125	153
Memorandum (non-add) entries:			
92.01 Total investments, start of year: U.S. securities: Par value .....	.....	2	.....
92.02 Total investments, end of year: U.S. securities: Par value	2	.....	.....

Departmental Offices' function in the Treasury Department is to provide basic support to the Secretary of the Treasury, who is the chief operating executive of the Department. The Secretary of the Treasury maintains the primary role in formulating and managing the domestic and international tax and financial policies of the Federal Government. The Secretary's responsibilities funded by the Salaries and Expenses appropriation include: recommending and implementing United States domestic and international economic and tax policy; fiscal policy; governing the fiscal operations of the Government; maintaining foreign assets control; managing the public debt; overseeing the major law enforcement functions carried out by the Treasury Department; managing developmental financial policy; representing the United States on international monetary, trade and investment issues; overseeing Treasury Department overseas operations; and directing the administrative operations of the Treasury Department.

In support of the Secretary, the Salaries and Expenses appropriation provides resources for policy formulation and implementation in the areas of domestic and international financial, investment, tax, economic, trade and financial operations and general fiscal policy. This appropriation also provides resources for administrative support to the Secretary and policy components, and coordination of Departmental administrative policies in financial and personnel management, procurement operations, and automated information systems and telecommunications.

Economic Policies and Programs.—The function of the Economic Policies and Programs Activity is to advise the Secretary and Deputy Secretary in economic areas such as: (1) monitors macro- and micro-economic developments and assists in determining appropriate economic policies; collects and analyzes data pertaining to international portfolio investment and foreign exchange positions; develops an overall appraisal of the current state of, and outlook for the economy; provides

SALARIES AND EXPENSES—Continued

written and oral briefing materials for the Secretary, other officials, and outsiders; participates in interagency groups working on economic matters to develop and maintain a coordinated and consistent government-wide economic program; and (2) the formulation and execution of U.S. international economic and financial policies regarding a wide range of international development and analysis functions involving: trade and investment, energy policy, monetary affairs, development financing, and general economic research into international financial issues. The Office of International Affairs works closely with other Federal agencies and international financial institutions, and coordinates international financial and macro-economic policy with the National Economic Council (Annual Economic Summit), the National Security Council, the Council of Economic Advisors, the Office of Management and Budget (foreign country risk review), the United States Trade Representative (financial services, investment, etc.), and all components of the Executive Office of the President. Under Presidential Executive order, the Office of International Affairs participants with the Department of State in the collection and analysis of economic information on foreign countries. In the areas of international monetary and foreign exchange policy, the Office of International Affairs shares responsibility with the Federal Reserve (principally, the Board of Governors, but also the Federal Reserve Bank of New York) in working closely with the International Monetary Fund. In the area of international development, the Office of International Affairs formulates resource needs, notably U.S. contributions, policies and programs for various Multilateral Development Banks. With the Export-Import Bank, the Office of International Affairs has responsibility for export credit finance. This activity includes the Office of the Assistant Secretary (Economic Policy), the immediate offices of the Under Secretary (International Affairs), the Assistant Secretary (International Affairs) and the Office of International Affairs.

Financial Policies and Programs.—The function of the Financial Policies and Programs Activity is to advise the Secretary and Deputy Secretary in areas of domestic finance, banking, fiscal policy and operations, and other related financial matters, including development of policies and guidance in the areas of financial institutions, federal debt finance, financial regulation, and capital markets. Specifically, this activity ensures that the management of the Federal government's cash minimizes risk and strikes a balance between cash needs and short-term investments. This activity provides decision makers and stakeholders with: (1) timely, concise and thorough policies, guidance and analysis in the areas of: financial institutions, financial regulation, the equitable and efficient delivery of financial services, the availability of credit, financial crimes, federal debt finance, capital markets, the privatization of government assets, and any other issues related to domestic finance and financial services; and (2) the development and implementation of tax policies and programs; provides official estimates of all Government receipts for the President's Budget, fiscal policy decisions, and cash management decisions; establishes policy criteria reflected in regulations and rulings and guides preparation of them with the Internal Revenue Service to implement the Internal Revenue Code; negotiates tax treaties for the United States; and provides economic and legal policy analysis for domestic and international tax policy decisions. This activity includes the immediate office of the Under Secretary (Domestic Finance), the Assistant Secretary (Financial Institutions), the DAS Financial Institutions Policy, the Assistant Secretary (Financial Markets), the Fiscal Assistant Secretary, and the Deputy Assistant Secretary for Community Development Policy and the Assistant Secretary for Tax Policy.

Enforcement Policies and Programs.—The function of the Enforcement Policies and Programs activity is to provide policy development, guidance and coordination to Treasury's law enforcement entities to combat money laundering and other financial crime, interdict illegal drugs, reduce violent crime, protect our nation's leaders, and provide quality training for enforcement personnel. Responsibilities include: providing Departmental oversight and supervision of U.S. Customs Service, U.S. Secret Service, Federal Law Enforcement Training Center, Financial Crimes Enforcement Network, Bureau of Alcohol, Tobacco, and Firearms, and Executive Office of Asset Forfeiture; and negotiating international agreements on behalf of the Secretary to engage in joint law enforcement operations for the exchange of financial information and records. The Office of Enforcement administers economic sanctions against selective foreign countries, international narcotics traffickers and international terrorists in furtherance of U.S. foreign policy and national security goals. This activity includes the immediate offices of the Under Secretary for Enforcement and the Assistant Secretary (Enforcement), including the Office of Foreign Assets Control.

Treasury-wide Management Policies and Programs.—The Treasury-wide Management Policies and Programs Activity provides policy advice on matters involving the internal management of the Department and its bureaus; coinage and currency production and security; the sale and retention of savings bonds; financial management, information systems, security, property management, human resources, procurement and contracting, strategic planning; and customer service. This activity is responsible for implementing the functions of the Chief Financial Officer (CFO), the Government Performance Results Act (GPRA), and the Information Technology Management Reform Act which includes efficient and effective use of the Treasury's resources. This activity includes the Office of the Assistant Secretary (Management) and Chief Financial Officer and the Treasurer of the United States.

Performance Measures:	2001 est.
Progress toward achieving Treasury's strategic goals	Quality report by mission area
Index of borrowing policies and borrowing requirements to financial market participants in a timely manner	100%
Economic conditions in developing countries measured by quantitative indicators	Maintain or improve
Economic conditions of foreign countries which are major U.S. trading partners measured by growth rate	Maintain or improve
Audit opinions of consolidated Treasury-Wide Financial Statements	Unqualified opinion
Percentage of Treasury employees serviced by new, modularly developed human resources system (HR connect)	12%

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	68	77	79
11.3 Other than full-time permanent	4	3	4
11.5 Other personnel compensation	3	2	3
11.8 Special personal services payments	2	1	1
11.9 Total personnel compensation	77	83	87
12.1 Civilian personnel benefits	16	17	18
21.0 Travel and transportation of persons	5	6	3
23.1 Rental payments to GSA	1	1	2
23.2 Rental payments to others	2	1	.....
23.3 Communications, utilities, and miscellaneous charges	8	8	9
24.0 Printing and reproduction	1	2	2
25.1 Advisory and assistance services	4	.....	1
25.2 Other services	28	23	25
26.0 Supplies and materials	2	2	2
31.0 Equipment	3	3	3
99.0 Subtotal, direct obligations	147	146	152
99.0 Reimbursable obligations	15	14	14

99.5	Below reporting threshold	1	2	4
99.9	Total new obligations	163	162	170

90.00	Outlays	1	14	10
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Personnel Summary

Identification code 20-0101-0-1-803	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	969	1,069	1,106
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	106	114	114

UNITED STATES COMMUNITY ADJUSTMENT AND INVESTMENT PROGRAM

For the United States Community Adjustment and Investment Program authorized by section 543 of the North American Free Trade Agreement Implementation Act, \$10,000,000, to remain available until September 30, [2001] 2002: *Provided*, That the Secretary may transfer such funds to the North American Development Bank and/or to one or more Federal agencies for the purpose of enabling the Bank or such Federal agencies to assist in carrying out the program by providing technical assistance, grants, loans, loan guarantees, and other financial subsidies endorsed by the interagency finance committee established by section 7 of Executive Order No. 12916: *Provided further*, That no portion of such funds may be transferred to the Bank unless the Secretary shall have first entered into an agreement with the Bank that provides that any such funds may not be used for the Bank's administrative expenses: *Provided further*, That any funds transferred to the Bank under this heading will be in addition to the 10 percent of the paid-in capital paid to the Bank by the United States referred to in section 543 of the Act: *Provided further*, That any funds transferred to any Federal agency under this heading will be in addition to amounts otherwise provided to such agency: *Provided further*, That any funds transferred to an agency under this heading shall be subject to the same terms and conditions as the account to which transferred. (*Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2000, as enacted by section 1000(a)(2) of the Consolidated Appropriations Act, 2000 (P.L. 106-113).*)

Program and Financing (in millions of dollars)

Identification code 20-0118-0-1-451	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	1	19	10
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year		9	
22.00 New budget authority (gross)	9	10	10
23.90 Total budgetary resources available for obligation	9	19	10
23.95 Total new obligations	-1	-19	-10
24.40 Unobligated balance available, end of year	9		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	10	10	10
41.00 Transferred to other accounts	-1		
43.00 Appropriation (total discretionary)	9	10	10
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year			5
73.10 Total new obligations	1	19	10
73.20 Total outlays (gross)	-1	-14	-10
74.40 Unpaid obligations, end of year: Obligated balance, end of year		5	5
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	1	5	5
86.93 Outlays from discretionary balances		9	5
87.00 Total outlays (gross)	1	14	10
Net budget authority and outlays:			
89.00 Budget authority	9	10	10

This program provides credit to both new and existing businesses within communities that suffered job losses as a result of changing trade patterns with Canada and Mexico associated with NAFTA. The funding will be used to provide technical assistance, grants, loans, loan guarantees, and other financial subsidies endorsed by the interagency finance committee established by section 7 of Executive Order 12916. The interagency finance committee is currently composed of the Department of Treasury, the Department of Labor, the Department of Commerce (Economic Development Administration), the Department of Housing and Urban Development, the Small Business Administration, and the Department of Agriculture.

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, [\$43,961,000] \$99,279,000, to remain available until expended, of which \$55,000,000 shall be for the development of the Integrated Treasury Network for wireless communications, \$7,000,000 shall be for the development of six Public Key Infrastructure pilot programs in Federal agencies, and \$4,000,000 shall be for critical infrastructure protection research and development projects in the banking and finance sectors: *Provided*, 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 with the exception of amounts for Treasury-wide Human Resources Information System components and the Integrated Treasury Network for law enforcement communications, none of the funds appropriated shall be used to support or supplement the Internal Revenue Service appropriations for Information Systems. (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-0115-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Automation enhancement	74	43	99
10.00 Total new obligations	74	43	99
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	2	9	9
22.00 New budget authority (gross)	78	43	99
22.10 Resources available from recoveries of prior year obligations	4		
23.90 Total budgetary resources available for obligation	84	52	108
23.95 Total new obligations	-74	-43	-99
24.40 Unobligated balance available, end of year	9	9	9
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	29	44	99
40.76 Reduction pursuant to P.L. 106-113		-1	
41.00 Transferred to other accounts	-13		
42.00 Transferred from other accounts	62		
43.00 Appropriation (total discretionary)	78	43	99
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	3	51	35
73.10 Total new obligations	74	43	99
73.20 Total outlays (gross)	-21	-60	-53
73.45 Adjustments in unexpired accounts	-4		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	51	35	81
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	18	8	18
86.93 Outlays from discretionary balances	3	52	35

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS—Continued

(INCLUDING TRANSFER OF FUNDS)—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0115-0-1-803	1999 actual	2000 est.	2001 est.
87.00 Total outlays (gross)	21	60	53
Net budget authority and outlays:			
89.00 Budget authority	78	43	99
90.00 Outlays	21	60	53

The 1997 Treasury Postal Appropriations Act established this account which 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.

Object Classification (in millions of dollars)

Identification code 20-0115-0-1-803	1999 actual	2000 est.	2001 est.
25.1 Advisory and assistance services	8		
25.2 Other services	60	21	57
31.0 Equipment	6	19	42
41.0 Grants, subsidies, and contributions		3	
99.9 Total new obligations	74	43	99

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS (Proposed for later transmittal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0115-2-1-803	1999 actual	2000 est.	2001 est.
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation			-55
42.00 Transferred from other accounts			55
43.00 Appropriation (total discretionary)			
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

This proposal would transfer receipts from the Federal Communications Commission's (FCC's) proposed analog spectrum lease fee. Funds are included in the request to coordinate with the Department of Justice in the development of the Integrated Treasury Network for wireless communications. Upon enactment of authorizing legislation for the FCC fee, the amount requested from the General Fund will be reduced by the amount of the transfer.

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, as amended, 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, **[\$30,716,000]** \$33,608,000. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0106-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Direct program: Inspector General	30	31	34

09.01 Reimbursable program			1
10.00 Total new obligations	30	31	35

Budgetary resources available for obligation:

22.00 New budget authority (gross)	30	31	35
23.95 Total new obligations	-30	-31	-35

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	31	31	34
41.00 Transferred to other accounts	-1		
43.00 Appropriation (total discretionary)	30	31	34
Spending authority from offsetting collections: Offsetting collections (cash)			
68.00			1
70.00 Total new budget authority (gross)	30	31	35

Change in unpaid obligations:

Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	6	6	6
72.95 From Federal sources: Receivables and unpaid, unfilled orders	1	1	1
72.99 Total unpaid obligations, start of year	7	7	7
73.10 Total new obligations	30	31	35
73.20 Total outlays (gross)	-30	-31	-35
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	6	6	6
74.95 From Federal sources: Receivables and unpaid, unfilled orders	1	1	1
74.99 Total unpaid obligations, end of year	7	7	7

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	26	26	30
86.93 Outlays from discretionary balances	4	4	5
87.00 Total outlays (gross)	30	31	35

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources			-1

Net budget authority and outlays:

89.00 Budget authority	30	31	34
90.00 Outlays	30	31	34

The Office of Inspector General conducts and supervises audits, evaluations and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent 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. The audit function provides program audit, contract audit and financial statement audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. Program audits review and audit all facets of agency operations. Financial statement audits assess whether financial statements fairly present the agency's financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. These audits contribute significantly to improved financial management by helping Treasury managers identify improvements needed in their accounting and internal control systems. The evaluations function reviews program performance and issues critical to the mission of the Department, including assessing the Department's implementation of the Government Performance and Results Act. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. This appropriation also provides for the oversight of internal investigations made by the Offices of Internal Affairs and Inspection in the Bureau of ATF, the Customs Service, and the Secret Service.

The Inspectors General Auditor Training Institute provides the necessary facilities, equipment, and support services for conducting auditor training for the Federal Government Inspector General community. The Office of Inspector General is the parent organization for this entity, although program and financing data is reported under the Treasury Franchise fund (effective in 1999).

PERFORMANCE MEASURES

Audit:	1999 actual	2000 est.	2001 est.
Potential dollar savings identified (in millions)	\$83	\$46	\$50
Percentage of audit recommendations implemented within 12 months of acceptance by departmental and bureau managers	79%	72%	72%
Investigations:			
Percentage of customers expressing satisfaction with products and services	100%	80%	85%
Percentage of Investigations completed within 12 months	62%	75%	75%
Investigative monetary benefits (in millions)	\$.708	\$0.35	\$0.5

Object Classification (in millions of dollars)

Identification code 20-0106-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	19	19
11.5 Other personnel compensation	1	1	2
11.9 Total personnel compensation	18	20	21
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services	1	1	1
25.3 Purchases of goods and services from Government accounts	1	1	1
31.0 Equipment	1		1
99.0 Subtotal, direct obligations	30	31	34
99.0 Reimbursable obligations			1
99.9 Total new obligations	30	31	35

Personnel Summary

Identification code 20-0106-0-1-803	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment	264	282	288

**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, as amended, including purchase (not to exceed 150 for replacement only for police-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; not to exceed \$6,000,000 for official travel expenses; and not to exceed \$500,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration, **[\$112,207,000]** *\$118,427,000.* (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0119-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Direct program		112	118
09.01 Reimbursable program		2	2
10.00 Total new obligations		114	120
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		114	120

23.95 Total new obligations	-114	-120
New budget authority (gross), detail:		
Discretionary:		
40.00 Appropriation	112	118
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	2	2
70.00 Total new budget authority (gross)	114	120

Change in unpaid obligations:

72.40 Unpaid obligations, start of year: Obligated balance, start of year		11
73.10 Total new obligations	114	120
73.20 Total outlays (gross)	-103	-119
74.40 Unpaid obligations, end of year: Obligated balance, end of year	11	14

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	103	108
86.93 Outlays from discretionary balances		11
87.00 Total outlays (gross)	103	119

Offsets:

88.00 Against gross budget authority and outlays: Offsetting collections (cash) from: Federal sources	-2	-2
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Net budget authority and outlays:

89.00 Budget authority	112	118
90.00 Outlays	101	117

The Treasury Inspector General for Tax Administration (TIGTA) conducts audits, investigations, and evaluations to assess the operations and programs of the Internal Revenue Service (IRS) and Related Entities, the IRS Oversight Board and the Office of Chief Counsel to: (1) promote the economic, efficient and effective administration of the nation's tax laws and to detect and deter fraud and abuse in IRS programs and operations; and (2) recommend actions to resolve fraud and other serious problems, abuses, and deficiencies in these programs and operations, and keep the Secretary and the Congress fully and currently informed of these issues and the progress made in resolving them. TIGTA reviews existing and proposed legislation and regulations relating to the programs and operations of the IRS and Related Entities and makes recommendations concerning the impact of such legislation and regulations on the economy and efficiency in the administration of programs and operations of the IRS and Related Entities. The audit function provides program audit, contract audit and financial statement audit services. Program audits review and audit all facets of IRS and Related Entities. Contract audits provide professional advice to IRS contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. The evaluations function reviews program performance and issues critical to the mission of the IRS. The investigative function provides for the detection and investigation of improper and illegal activities involving IRS programs and operations and protects the IRS and Related Entities against external attempts to corrupt or threaten their employees.

The Treasury Inspector General for Tax Administration was established by the IRS Restructuring and Reform Act of 1998 (P.L. 105-206). Funding was first appropriated for this account in the FY 2000 Treasury Appropriations Act (P.L. 106-58).

PERFORMANCE MEASURES

Audit:	1999 actual	2000 est.	2001 est.
Potential monetary benefits expected from IRS' corrective actions to audit recommendations (in millions)	\$192	\$102	\$120
Percentage of recommendations agreed to by IRS management	95%	90%	90%
Investigations:			
Percentage of criminal investigative reports referred for prosecution within one year of initiation	80%	80%	80%

INSPECTOR GENERAL FOR TAX ADMINISTRATION—Continued
SALARIES AND EXPENSES—Continued

PERFORMANCE MEASURES—Continued

	1999 actual	2000 est.	2001 est.
Percentage of misconduct (non-criminal) investigative reports referred to the IRS within four months of initiation	51%	60%	65%

Object Classification (in millions of dollars)

Identification code 20-0119-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent		64	67
11.5 Other personnel compensation		7	7
11.9 Total personnel compensation		71	74
12.1 Civilian personnel benefits		17	19
21.0 Travel and transportation of persons		5	5
23.1 Rental payments to GSA		8	9
23.3 Communications, utilities, and miscellaneous charges		1	1
25.2 Other services		2	2
25.7 Operation and maintenance of equipment		2	2
26.0 Supplies and materials		1	1
31.0 Equipment		5	5
99.0 Subtotal, direct obligations		112	118
99.0 Reimbursable obligations		2	2
99.9 Total new obligations		114	120

Personnel Summary

Identification code 20-0119-0-1-803	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment		1,000	1,006
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment		20	20

TREASURY BUILDING AND ANNEX REPAIR AND RESTORATION

For the repair, alteration, and improvement of the Treasury Building and Annex, **[\$23,000,000] \$31,000,000**, to remain available until expended. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0108-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Repair and improvement of Main Treasury	27	52	31
10.00 Total new obligations	27	52	31
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	28	29	
22.00 New budget authority (gross)	27	23	31
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	56	52	31
23.95 Total new obligations	-27	-52	-31
24.40 Unobligated balance available, end of year	29		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	27	23	31
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	6	24	54
73.10 Total new obligations	27	52	31
73.20 Total outlays (gross)	-8	-22	-29
73.45 Adjustments in unexpired accounts	-1		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	24	54	56
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	5	17	22

86.93 Outlays from discretionary balances	3	5	7
87.00 Total outlays (gross)	8	22	29
Net budget authority and outlays:			
89.00 Budget authority	27	23	31
90.00 Outlays	8	22	29

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

Object Classification (in millions of dollars)

Identification code 20-0108-0-1-803	1999 actual	2000 est.	2001 est.
11.1 Personnel compensation: Full-time permanent	1	1	1
23.1 Rental payments to GSA	2	3	2
23.3 Communications, utilities, and miscellaneous charges		6	3
25.2 Other services	23	41	24
31.0 Equipment	1	1	1
99.9 Total new obligations	27	52	31

Personnel Summary

Identification code 20-0108-0-1-803	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment	10	10	10

MONEY LAUNDERING STRATEGY

(INCLUDING TRANSFER OF FUNDS)

For carrying out the Department's money laundering strategy, including grants to State and local law enforcement, \$15,000,000, to remain available until expended: Provided, That of these amounts such sums as may be necessary may be transferred to accounts 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. (P.L. 105-310).

Program and Financing (in millions of dollars)

Identification code 20-0120-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Money laundering strategy			15
10.00 Total new obligations			15
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			15
23.95 Total new obligations			-15
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation			15
Change in unpaid obligations:			
73.10 Total new obligations			15
73.20 Total outlays (gross)			-13
74.40 Unpaid obligations, end of year: Obligated balance, end of year			2
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			13
Net budget authority and outlays:			
89.00 Budget authority			15
90.00 Outlays			13

The Money Laundering and Financial Crimes Strategy Act was enacted in 1998 and calls for the development of a five-year anti-money laundering strategy. Funds are requested to support Treasury's role in the National Money Laundering Strategy, for which the first of five annual reports to the Congress was submitted to the Congress in September 1999. The Strategy reflects an increased national commitment to

a coordinated and effective fight against money laundering. The Strategy's implementation will depend, in part, on additional resources, which is the basis of this new request.

The overall strategy was released in September 1999 and sets forth a series of action items designed to advance four fundamental goals in the fight against money laundering: strengthening domestic enforcement; enhancing the measures taken by banks and other financial institutions; building stronger partnerships with state and local governments; and bolstering international cooperation. The Strategy calls on the Departments of the Treasury and Justice and, as appropriate, other relevant agencies, to undertake key actions to implement the National Money Laundering Strategy recommendations.

Object Classification (in millions of dollars)

Identification code 20-0120-0-1-751	1999 actual	2000 est.	2001 est.
Personnel compensation:			
11.1 Full-time permanent			3
11.5 Other personnel compensation			2
11.9 Total personnel compensation			5
12.1 Civilian personnel benefits			1
21.0 Travel and transportation of persons			1
23.1 Rental payments to GSA			1
25.2 Other services			2
31.0 Equipment			1
41.0 Grants, subsidies, and contributions			4
99.9 Total new obligations			15

Personnel Summary

Identification code 20-0120-0-1-751	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment			36

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel expenses of non-Federal law enforcement personnel to attend meetings concerned with 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, **[\$27,818,000]** \$34,694,000, of which not to exceed **[\$1,000,000]** \$2,800,000 shall remain available until September 30, **[2002]** 2003; and of which \$2,275,000 shall remain available until September 30, 2002: Provided, That funds appropriated in this account may be used to procure personal services contracts. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0173-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct Program:			
00.01 Investigative analysis, regulatory, and international activities	24	28	33
00.02 Money services business regulatory support program			2
09.01 Reimbursable program	2	3	1
10.00 Total new obligations	26	31	36
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year			
22.00 New budget authority (gross)	26	31	36
23.90 Total budgetary resources available for obligation	26	31	36
23.95 Total new obligations	-26	-31	-36
24.40 Unobligated balance available, end of year			

New budget authority (gross), detail:

Discretionary:				
40.00	Appropriation	24	28	35
Spending authority from offsetting collections:				
68.00	Offsetting collections (cash)	1	4	1
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	1	-1	
68.90	Spending authority from offsetting collections (total discretionary)	2	3	1
70.00	Total new budget authority (gross)	26	31	36

Change in unpaid obligations:

Unpaid obligations, start of year:				
72.40	Obligated balance, start of year	5	4	6
72.95	From Federal sources: Receivables and unpaid, unfilled orders		1	
72.99	Total unpaid obligations, start of year	5	5	6
73.10	Total new obligations	26	31	36
73.20	Total outlays (gross)	-26	-29	-34
Unpaid obligations, end of year:				
74.40	Obligated balance, end of year	4	6	8
74.95	From Federal sources: Receivables and unpaid, unfilled orders	1		
74.99	Total unpaid obligations, end of year	5	6	8

Outlays (gross), detail:

86.90	Outlays from new discretionary authority	22	25	28
86.93	Outlays from discretionary balances	4	4	6
87.00	Total outlays (gross)	26	29	34

Offsets:

Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-1	-4	-1
Against gross budget authority only:				
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	-1	1	

Net budget authority and outlays:

89.00	Budget authority	24	28	35
90.00	Outlays	25	25	33

The Financial Crimes Enforcement Network (FinCEN) has responsibility for implementing Treasury's anti-money laundering regulations through administration of the Bank Secrecy Act, 31 U.S.C. section 5311, et. seq., and serves as a United States Government source for the systematic collection and analysis of information to assist in the investigation of money laundering and other financial crimes. FinCEN supports Treasury's goal to 'Combat Financial Crimes and Money Laundering' by: (1) providing focused and sophisticated analysis of the elements of major case law enforcement support including trends and patterns of money laundering; (2) preventing money laundering through its regulatory programs and its outreach efforts to the financial community; and (3) serving as a catalyst to enlist valuable international support by promoting anti-money laundering measures worldwide.

Investigative Analysis, Regulatory and International Activities.—Through our investigative analysis efforts, FinCEN provides assistance to all law enforcement entities, including Federal, state, local and international, as they investigate and prosecute individuals, businesses and organizations involved in money laundering and other financial crimes. In the regulatory area, FinCEN establishes policy for and oversees Bank Secrecy Act (BSA) compliance by financial institutions. FinCEN provides BSA training to law enforcement, bank regulators, and bankers. FinCEN also provides expertise to support policy issues relevant to U.S. Government anti-money laundering and financial crime initiatives carried out through multilateral organizations. FinCEN is a catalyst for the development of Financial Intelligence Units (FIUs) in other countries, and the transfer of information on money laundering issues and financial services worldwide.

Money Services Business (MSB) Regulatory Program.—The Money Service Business Regulatory Support Program will

FINANCIAL CRIMES ENFORCEMENT NETWORK—Continued

SALARIES AND EXPENSES—Continued

provide funding for additional regulatory and enforcement support to ensure compliance by money service businesses to the requirements of the Bank Secrecy Act.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Investigative Analysis:			
Number of participants in Investigative Self-Help Platform Program	73	70-75	70-75
Number of tactical cases completed	6851	6500-7000	7000-7500
Number of interagency alerts issued by the Gateway System	1580	1500-1700	1700-1900
Percent of case support which provided investigative leads that were used to support criminal or regulatory investigations. Baseline FY 2000=Actual	N/A	N/A	70-80%
Regulatory Partnership:			
Percent reduction to the CTR reporting burden by banks resulting from the elimination or reformulation of unnecessarily burdensome information collection rules and compliance requirements from FY 1996 baseline	0%	N/A	N/A
Reduce the average time to process a civil penalty case CY 1997 base is 4.2 years	2 years	2 years	2 years
International Cooperation:			
Percentage of countries/jurisdictions with membership in the Financial Action Task Force (FATF) or FATF-like organizations	41%	42-45%	45-48%
Percentage of countries/jurisdictions having units that meet the Egmont Group financial intelligence unit (FIU) definition	24%	26-27%	27-29%

Object Classification (in millions of dollars)

Identification code 20-0173-0-1-751	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	10	12	14
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	11	13	15
12.1 Civilian personnel benefits	2	3	3
21.0 Travel and transportation of persons		1	1
23.1 Rental payments to GSA	2	2	2
25.2 Other services	7	7	10
25.3 Purchases of goods and services from Government accounts	1	1	3
31.0 Equipment	1	1	1
99.0 Subtotal, direct obligations	24	28	35
99.0 Reimbursable obligations	2	3	1
99.9 Total new obligations	26	31	36

Personnel Summary

Identification code 20-0173-0-1-751	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	160	183	199
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	5	1	1

EXPANDED ACCESS TO FINANCIAL SERVICES
(INCLUDING TRANSFER OF FUNDS)

To develop and implement programs to expand access to financial services for low- and moderate-income individuals, \$30,000,000, to remain available until expended: Provided, That of these funds, such sums as may be necessary may be transferred to accounts 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.

Program and Financing (in millions of dollars)

Identification code 20-0121-0-1-808	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Expanded access to financial services			30
10.00 Total new obligations (object class 25.2)			30
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			30
23.95 Total new obligations			-30
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation			30
Change in unpaid obligations:			
73.10 Total new obligations			30
73.20 Total outlays (gross)			-10
74.40 Unpaid obligations, end of year: Obligated balance, end of year			20
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			10
Net budget authority and outlays:			
89.00 Budget authority			30
90.00 Outlays			10

The Secretary of the Treasury will develop and implement a pilot program to expand access to financial services to low- and moderate-income individuals who do not currently utilize bank accounts or other financial service opportunities. The Treasury Department will develop and assist in funding private sector provision of low-cost electronic accounts and access to ATMs as a way of encouraging greater efficiency and access to the financial services system; conduct research on the financial services needs of low- and moderate-income persons; and assist in funding financial education for low- and moderate-income persons.

SALLIE MAE ASSESSMENTS

Unavailable Collections (in millions of dollars)

Identification code 20-5407-0-2-808	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Sallie Mae assessments		1	1
Appropriation:			
05.01 Sallie Mae assessments		-1	-1
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5407-0-2-808	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Sallie Mae assessments		1	1
10.00 Total new obligations (object class 99.5)		1	1
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year			
22.00 New budget authority (gross)		1	1
23.90 Total budgetary resources available for obligation		1	1
23.95 Total new obligations		-1	-1
New budget authority (gross), detail:			
Discretionary:			
40.20 Appropriation (special fund, definite)		1	1
Change in unpaid obligations:			
73.10 Total new obligations		1	1

Outlays (gross), detail:			
86.90	Outlays from new discretionary authority	1	1
Net budget authority and outlays:			
89.00	Budget authority	1	1
90.00	Outlays	1	1

The Secretary of Treasury is authorized by the Higher Education Act of 1965, as amended to collect from the Student Loan Marketing Association an annual assessment of up to \$800,000, adjusted by the Consumer Price Index, to cover the expenses relating to providing financial oversight of the Association.

Personnel Summary

Identification code 20-5407-0-2-808	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	2	4	4

COUNTERTERRORISM FUND

For necessary expenses, as determined by the Secretary, \$25,000,000, to remain available until expended, to reimburse any Department of the Treasury organization for the costs of providing support to counter, investigate, or prosecute terrorism, including payment of rewards in connection with these activities: Provided, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended: Provided further, That the entire amount shall be available only to the extent that an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in such Act is transmitted by the President to the Congress.

Program and Financing (in millions of dollars)

Identification code 20-0117-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01	Atlanta bombing investigations	1	
00.02	International meeting counter-terrorism support	7	
10.00	Total new obligations (object class 25.2)	8	
Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	8	
22.00	New budget authority (gross)		25
23.90	Total budgetary resources available for obligation	8	25
23.95	Total new obligations	-8	
24.40	Unobligated balance available, end of year		25

New budget authority (gross), detail:

Discretionary:			
40.15	Appropriation (emergency)		25

Change in unpaid obligations:

72.40	Unpaid obligations, start of year: Obligated balance, start of year	3	3
73.10	Total new obligations	8	
73.20	Total outlays (gross)	-7	-3
74.40	Unpaid obligations, end of year: Obligated balance, end of year	3	

Outlays (gross), detail:

86.93	Outlays from discretionary balances	7	3
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Net budget authority and outlays:

89.00	Budget authority		25
90.00	Outlays	7	3

The budget includes \$25 million as a contingency to cover unanticipated costs associated with: (1) providing support to counter, investigate, or prosecute domestic or international terrorism, including payment of rewards in connection with these activities; and (2) re-establishing the operational capability of an office, facility or other property damaged or de-

stroyed as a result of any domestic or international terrorist incident. Treasury bureaus have important counterterrorism responsibilities including: protecting the President; designing and implementing security at National Special Security Events; investigating arson, explosives and firearms incidents; conducting financial investigations relating to terrorism; preventing weapons of mass destruction from entering our country; and implementing sanctions against terrorist organizations. Funds would be reimbursed to Treasury bureaus or departmental offices to compensate for costs incurred in areas such as travel, transportation, rentals and communications, print and graphics, other services, supplies, equipment, and unvouchered funds.

Credit accounts:

[COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS]

[FUND PROGRAM ACCOUNT]

[For grants, loans, and technical assistance to qualifying community development lenders, and administrative expenses of the Fund.] To carry out the Community Development Banking and Financial Institutions Act of 1994, 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, [\$95,000,000] \$125,000,000, to remain available until September 30, [2001] 2002, of which \$5,000,000 shall be for technical assistance and training programs designed to benefit Native American Communities, and up to [\$7,860,000] \$9,500,000 may be used for administrative expenses, up to [\$16,500,000] \$23,000,000 may be used for the cost of direct loans, and up to \$1,000,000 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: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed [\$53,140,000] \$53,000,000: Provided further, That not more than [\$30,000,000] \$40,000,000 of the funds made available under this heading may be used for programs and activities authorized in section 114 of the Community Development Banking and Financial Institutions Act of 1994: Provided further, That administrative costs of the Technical Assistance Program under section 108, the Training Program under section 109, and the costs of the Native American Lending Study under section 117 shall not be considered to be administrative expenses of the Fund. (Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-1881-0-1-451	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01	Direct loan subsidy	3	3
00.05	Reestimate of direct loan subsidy		
00.06	Interest on reestimates of direct loan subsidy		
00.09	Administrative expenses for direct loans	1	1
00.10	General administrative expenses	7	8
00.11	Bank enterprise awards program	32	25
00.12	Financial assistance to Community Development Financial Institutions (other than direct loans)	68	58
00.13	Training and technical assistance	10	11
10.00	Total new obligations	121	106
121		106	125
Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	36	10
22.00	New budget authority (gross)	95	96
23.90	Total budgetary resources available for obligation	131	106
23.95	Total new obligations	-121	-106
24.40	Unobligated balance available, end of year	10	

New budget authority (gross), detail:

Discretionary:			
40.00	Appropriation	95	95
Mandatory:			
60.05	Appropriation (indefinite)		1

Credit accounts—Continued**[COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS]—Continued****[FUND PROGRAM ACCOUNT]—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-1881-0-1-451	1999 actual	2000 est.	2001 est.
70.00 Total new budget authority (gross)	95	96	125
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	107	142	158
73.10 Total new obligations	121	106	125
73.20 Total outlays (gross)	-86	-90	-110
74.40 Unpaid obligations, end of year: Obligated balance, end of year	142	158	173
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	3	3	4
86.93 Outlays from discretionary balances	83	86	106
86.97 Outlays from new mandatory authority	1	1	1
87.00 Total outlays (gross)	86	90	110
Net budget authority and outlays:			
89.00 Budget authority	95	96	125
90.00 Outlays	86	90	110

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

Identification code 20-1881-0-1-451	1999 actual	2000 est.	2001 est.
Direct loan levels supportable by subsidy budget authority:			
1150 Direct loan levels	8	10	10
1159 Total direct loan levels	8	10	10
Direct loan subsidy (in percent):			
1320 Subsidy rate	39.21	31.09	43.41
1329 Weighted average subsidy rate	39.21	31.09	43.41
Direct loan subsidy budget authority:			
1330 Subsidy budget authority	3	4	4
1339 Total subsidy budget authority	3	4	4
Direct loan subsidy outlays:			
1340 Subsidy outlays	2	2	3
1349 Total subsidy outlays	2	2	3
Administrative expense data:			
3510 Budget authority	1	1	1
3580 Outlays from balances	1	1	1

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 (CDFIs) 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 will 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, and Native American communities. The CDFI Fund also provides grants to insured depository institutions to facilitate investment in CDFIs and increase community lending activities. In addition, the CDFI Fund operates a training program to increase the capacity and expertise of CDFIs and other members of the financial services industry to undertake community development finance activities. The Fund is seeking reauthorization of its activities under the Community Development Banking and Financial Institutions Act.

The CDFI Fund helps to address the urgent problems of declining economic and social infrastructure, loss of jobs, lack of private enterprise, and deteriorating housing facing many American communities today. Government investment and technical assistance supplements private funds and expertise to ensure that CDFIs are effective in restoring and creating healthy economies.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Increase the number of CDFIs selected to receive financial assistance (includes Core, and Intermediary)	60	63	65
Increase the number of organizations that receive training and technical assistance over the previous fiscal year	75	80	85
Increase the number of BEA awardees that provide financial and technical assistance to CDFIs or distressed communities	80	85	87

Object Classification (in millions of dollars)

Identification code 20-1881-0-1-451	1999 actual	2000 est.	2001 est.
11.1 Personnel compensation: Full-time permanent	2	3	4
12.1 Civilian personnel benefits	1	1	1
23.1 Rental payments to GSA	1	1	1
25.2 Other services	4	2	4
41.0 Grants, subsidies, and contributions	113	99	115
99.9 Total new obligations	121	106	125

Personnel Summary

Identification code 20-1881-0-1-451	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment	45	50	60

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT**Program and Financing (in millions of dollars)**

Identification code 20-4088-0-3-451	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Direct loans	5	5	7
10.00 Total new obligations	5	5	7
Budgetary resources available for obligation:			
22.00 New financing authority (gross)	5	7	8
23.95 Total new obligations	-5	-5	-7
New financing authority (gross), detail:			
Mandatory:			
67.15 Authority to borrow (indefinite)	3	3	4
69.00 Offsetting collections (cash)	2	2	4
69.10 From Federal sources: Change in receivables and unpaid, unfilled orders		2	1
69.47 Portion applied to repay debt			-1
69.90 Spending authority from offsetting collections (total mandatory)	2	4	4
70.00 Total new financing authority (gross)	5	7	8
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	5	9	9
72.95 Receivables from program account	4	4	6
72.99 Total unpaid obligations, start of year	9	13	15
73.10 Total new obligations	5	5	7
73.20 Total financing disbursements (gross)	-5	-5	-7
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	9	9	9
74.95 Receivables from program account	4	6	7
74.99 Total unpaid obligations, end of year	13	15	16
87.00 Total financing disbursements (gross)	5	5	7

Offsets:				
Against gross financing authority and financing disbursements:				
Offsetting collections (cash) from:				
88.00	Federal sources	-2	-2	-3
88.40	Non-Federal sources—principal			-1
88.90	Total, offsetting collections (cash)	-2	-2	-4
Against gross financing authority only:				
88.95	Change in receivables from program accounts		-2	-1
Net financing authority and financing disbursements:				
89.00	Financing authority	3	3	3
90.00	Financing disbursements	3	3	3

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.

Status of Direct Loans (in millions of dollars)

Identification code 20-4088-0-3-451				
Position with respect to appropriations act limitation on obligations:				
1111	Limitation on direct loans	32	53	53
1112	Unobligated direct loan limitation	-24	-43	-43
1150	Total direct loan obligations	8	10	10
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	5	10	15
1231	Disbursements: Direct loan disbursements	5	5	7
1251	Repayments: Repayments and prepayments			-1
1290	Outstanding, end of year	10	15	21

Balance Sheet (in millions of dollars)

Identification code 20-4088-0-3-451					
ASSETS:					
Investments in US securities:					
1106	Federal assets: Receivables, net	3	4	6	7
Net value of assets related to post-1991 direct loans receivable:					
1401	Direct loans receivable, gross	5	10	15	21
1405	Allowance for subsidy cost (-)	-3	-5	-6	-9
1499	Net present value of assets related to direct loans	2	5	9	12
1999	Total assets	5	9	15	19
LIABILITIES:					
Federal liabilities:					
2103	Debt	3	10	15	21
2104	Resources payable to Treasury				
2105	Other				-2
2999	Total liabilities	3	10	15	19
NET POSITION:					
3100	Appropriated capital	3			
3999	Total net position	3			
4999	Total liabilities and net position	6	10	15	19

DEPARTMENT OF THE TREASURY FORFEITURE FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5697-0-2-751				
Balance, start of year:				
01.99	Balance, start of year			
Receipts:				
02.01	Forfeited cash and proceeds from the sale of forfeited property	324	225	225
02.02	Earnings on investments	23	15	15

02.99	Total receipts	347	240	240
Appropriation:				
05.01	Department of the Treasury forfeiture fund	-347	-240	-240
07.99	Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5697-0-2-751				
Obligations by program activity:				
00.01	Asset forfeiture fund	348	382	240
10.00	Total new obligations	348	382	240
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year	166	191	50
22.00	New budget authority (gross)	347	240	240
22.10	Resources available from recoveries of prior year obligations	26		
23.90	Total budgetary resources available for obligation	539	431	290
23.95	Total new obligations	-348	-382	-240
24.40	Unobligated balance available, end of year	191	50	50

New budget authority (gross), detail:

Mandatory:				
60.25	Appropriation (special fund, indefinite)	347	240	240

Change in unpaid obligations:

72.40	Unpaid obligations, start of year: Obligated balance, start of year	201	222	224
73.10	Total new obligations	348	382	240
73.20	Total outlays (gross)	-300	-382	-253
73.45	Adjustments in unexpired accounts	-26		
74.40	Unpaid obligations, end of year: Obligated balance, end of year	222	224	211

Outlays (gross), detail:

86.97	Outlays from new mandatory authority	209	216	216
86.98	Outlays from mandatory balances	91	166	37
87.00	Total outlays (gross)	300	382	253

Net budget authority and outlays:

89.00	Budget authority	347	240	240
90.00	Outlays	300	382	253

Memorandum (non-add) entries:

92.01	Total investments, start of year: U.S. securities: Par value	248	288	288
92.02	Total investments, end of year: U.S. securities: Par value	288	288	288

Public Law 102-393 authorized the establishment of the Treasury Forfeiture Fund. It is available to pay or reimburse certain costs and expenses related to seizures and forfeitures that occur pursuant to the Treasury Department's law enforcement activities. The Coast Guard also participates in the program.

The Fund supports Treasury's Law Enforcement Mission and associated goals by providing funds to participating law enforcement bureaus. The following performance measurements are provided in compliance with the Government Performance and Results Act of 1993 (GPRA).

PERFORMANCE AND WORKLOAD MEASURES

	1999 actual	2000 est.	2001 est.
Days between the forfeiture of real property and the sale of the property	394	365	333
Days required to process equitable sharing payments	219	200	180

Object Classification (in millions of dollars)

Identification code 20-5697-0-2-751				
25.2	Other services	190	280	138
41.0	Grants, subsidies, and contributions	153	97	97
44.0	Refunds	5	5	5
99.9	Total new obligations	348	382	240

Credit accounts—Continued

PRESIDENTIAL ELECTION CAMPAIGN FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5081-0-2-808	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Presidential Election Campaign Fund	61	61	61
Appropriation:			
05.01 Presidential election campaign fund	-61	-61	-61
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5081-0-2-808	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Matching funds in primaries		67	2
00.02 Nominating conventions for parties	26	3	
00.03 General elections		148	
10.00 Total new obligations (object class 41.0)	26	218	2
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	132	166	9
22.00 New budget authority (gross)	61	61	61
23.90 Total budgetary resources available for obligation	193	227	70
23.95 Total new obligations	-26	-218	-2
24.40 Unobligated balance available, end of year	166	9	68
New budget authority (gross), detail:			
Mandatory:			
60.25 Appropriation (special fund, indefinite)	61	61	61
Change in unpaid obligations:			
73.10 Total new obligations	26	218	2
73.20 Total outlays (gross)	-26	-218	-2
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		61	2
86.98 Outlays from mandatory balances	26	157	
87.00 Total outlays (gross)	26	218	2
Net budget authority and outlays:			
89.00 Budget authority	61	61	61
90.00 Outlays	26	218	2

Matching funds in primaries.—Upon certification by the Federal Election Commission, every candidate eligible to receive payments is entitled to an amount equal to the contributions each has received on or after the beginning of the calendar year immediately preceding the election year.

Nominating conventions of parties.—Upon certification by the Commission, payments may be made to the national committee of a major party or a minor party which elects 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. The two major parties will receive \$4 million each, plus a cost-of-living increase.

Candidates for general elections.—The eligible candidates of each major party in a presidential election will be entitled to equal payments in an amount which, in the aggregate, shall not exceed \$20 million each, plus a cost-of-living increase.

Also, provision is made for new parties, minor parties and candidates, who may receive in excess of 5 percent of the popular vote and therefore be entitled to reimbursement of qualified campaign expenditures.

Public enterprise funds:

EXCHANGE STABILIZATION FUND

Program and Financing (in millions of dollars)

Identification code 20-4444-0-3-155	1999 actual	2000 est.	2001 est.
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
21.40 Unobligated balance available, start of year (Special drawing rights)	10,106	10,284	10,798
21.40 Unobligated balance available, start of year (Fund balance)	-1,480	476	654
21.40 Unobligated balance available, start of year (US Securities)	15,981	15,232	15,994
21.99 Total unobligated balance, start of year	24,607	25,992	27,446
22.00 New budget authority (gross)	1,385	1,454	1,527
23.90 Total budgetary resources available for obligation	25,992	27,446	28,973
Unobligated balance available, end of year:			
24.40 Unobligated balance available, end of year (Special drawing rights)	10,284	10,798	11,338
24.40 Unobligated balance available, end of year (Fund Balance)	476	654	841
24.40 Unobligated balance available, end of year (US Securities)	15,232	15,994	16,794
24.99 Total unobligated balance, end of year	25,992	27,446	28,973
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	1,385	1,454	1,527
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	13,924	13,924	13,924
74.40 Unpaid obligations, end of year: Obligated balance, end of year	13,924	13,924	13,924
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on U.S. securities	-801	-841	-883
Non-Federal sources:			
88.40 Special drawing rights holdings	-172	-181	-190
88.40 Net gain on exchange transactions	-412	-432	-454
88.90 Total, offsetting collections (cash)	-1,385	-1,454	-1,527
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-1,385	-1,454	-1,527
Memorandum (non-add) entries:			
92.01 Total investments, start of year: U.S. securities: Par value	15,981	15,232	15,994
92.02 Total investments, end of year: U.S. securities: Par value	15,232	15,994	16,794

The Secretary of the Treasury is authorized to deal in gold and foreign exchange and other instruments of credit and securities as deemed necessary, consistent with U.S. obligations in the International Monetary Fund (IMF), regarding orderly exchange arrangements. An Exchange Stabilization Fund, with a 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 are also advanced to the fund.

The principal sources of the fund's income have been profits on foreign exchange transactions and earnings on investments held by the fund, including interest earned on fund holdings of U.S. Government securities.

The amounts reflected in the 1999 and 2000 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, exchange rate fluctuations can cause the dollar value of income received on foreign currency and SDR investments to fluctuate. Moreover, estimates make no attempt to forecast valuation gains or losses on SDR holdings or realized gains or losses on foreign currency holdings. As required by Public Law 95-612, the fund no longer is used to meet the administrative expenses.

Statement of Operations (in millions of dollars)

Identification code 20-4444-0-3-155	1998 actual	1999 actual	2000 est.	2001 est.
0101 Revenue	600	2,842	1,380	1,450
0102 Expense				
0105 Net income or loss (-)	600	2,842	1,380	1,450

Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	1998 actual	1999 actual	2000 est.	2001 est.
ASSETS:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par	15,981	15,232	15,994	16,794
1106 Receivables, net	3	2	2	2
Non-Federal assets:				
1201 Foreign Currency Investments	14,528	16,036	16,838	17,680
1206 Receivables, net	119	110	115	121
1801 Other Federal assets: Cash and other monetary assets	10,106	10,284	10,798	11,338
1999 Total assets	40,737	41,664	43,747	45,935
LIABILITIES:				
2207 Non-Federal liabilities: Other	15,967	14,052	14,755	15,493
2999 Total liabilities	15,967	14,052	14,755	15,493
NET POSITION:				
3100 Appropriated capital	200	200	200	200
3300 Cumulative results of operations	24,570	27,412	28,792	30,242
3999 Total net position	24,770	27,612	28,992	30,442
4999 Total liabilities and net position	40,737	41,664	43,747	45,935

Intragovernmental funds:

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 20-4501-0-4-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
09.10 Working capital fund	247	236	240
09.11 Administrative overhead	6	8	8
10.00 Total new obligations	253	244	248
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	219	244	248
22.10 Resources available from recoveries of prior year obligations	34		
23.90 Total budgetary resources available for obligation	253	244	248
23.95 Total new obligations	-253	-244	-248
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	246	244	248
69.10 From Federal sources: Change in receivables and unpaid, unfilled orders	-27		
69.90 Spending authority from offsetting collections (total mandatory)	219	244	248
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	237	183	183
72.95 From Federal sources: Receivables and unpaid, unfilled orders	173	146	146
72.99 Total unpaid obligations, start of year	410	329	329
73.10 Total new obligations	253	244	248

73.20 Total outlays (gross)	-300	-244	-248
73.45 Adjustments in unexpired accounts	-34		
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	183	183	183
74.95 From Federal sources: Receivables and unpaid, unfilled orders	146	146	146
74.99 Total unpaid obligations, end of year	329	329	329

Outlays (gross), detail:

86.97 Outlays from new mandatory authority	116		
86.98 Outlays from mandatory balances	184	244	248
87.00 Total outlays (gross)	300	244	248

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-246	-244	-248
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders	27		

Net budget authority and outlays:

89.00 Budget authority			
90.00 Outlays	54		

Certain central services in the Department of the Treasury, including telecommunications, printing, reproduction, computer support/usage, personnel/payroll, automated financial management systems, training, centralized short-term management assistance, procurement information, information technology services, public education, and printing procurement services, are provided on a reimbursable basis. Transactions are entered into with other Treasury appropriation accounts at rates which will recover the fund's operating expenses, including accrual of annual leave and depreciation of equipment. This presentation includes the Digital Telecommunications System (DTS), Department of Treasury Telecommunication Systems (DOTTS), Wireless/Radio Service Support (WRSS), the Treasury Communications System (TCS), and the Emergency Access Demonstration Project.

Object Classification (in millions of dollars)

Identification code 20-4501-0-4-803	1999 actual	2000 est.	2001 est.
11.1 Personnel compensation: Full-time permanent	17	21	23
12.1 Civilian personnel benefits	4	5	5
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	1	1
23.3 Communications, utilities, and miscellaneous charges	14	49	51
25.1 Advisory and assistance services	26	1	1
25.2 Other services	113	105	105
25.3 Purchases of goods and services from Government accounts	51	23	23
26.0 Supplies and materials	1	1	1
31.0 Equipment	24	36	37
99.5 Below reporting threshold		1	
99.9 Total new obligations	253	244	248

Personnel Summary

Identification code 20-4501-0-4-803	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	313	325	325

TREASURY FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 20-4560-0-4-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	146	173	180
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	15	29	29

Intragovernmental funds—Continued

TREASURY FRANCHISE FUND—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-4560-0-4-803	1999 actual	2000 est.	2001 est.
22.00 New budget authority (gross)	160	172	180
22.10 Resources available from recoveries of prior year obligations		1	
23.90 Total budgetary resources available for obligation	175	202	209
23.95 Total new obligations	-146	-173	-180
24.40 Unobligated balance available, end of year	29	29	29
New budget authority (gross), detail:			
Spending authority from offsetting collections:			
Discretionary:			
68.00 Offsetting collections (cash)	137	162	170
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders	23	10	10
68.90 Spending authority from offsetting collections (total discretionary)	160	172	180
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	-5	-10	-6
72.95 From Federal sources: Receivables and unpaid, unfilled orders	25	48	58
72.99 Total unpaid obligations, start of year	20	38	52
73.10 Total new obligations	146	173	180
73.20 Total outlays (gross)	-127	-157	-165
73.45 Adjustments in unexpired accounts		-1	
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	-10	-6	-2
74.95 From Federal sources: Receivables and unpaid, unfilled orders	48	58	68
74.99 Total unpaid obligations, end of year	38	52	66
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	113	155	148
86.93 Outlays from discretionary balances	14	2	17
87.00 Total outlays (gross)	127	157	165
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-137	-162	-170
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders	-23	-10	-10
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-9	-5	-5

Department of Treasury was chosen as a pilot Franchise Fund under P.L. 103-356, the Government Management and Reform Act of 1994. Begun in 1997, financial and administrative services included in the Franchise Fund (Fund) are financed on a fee-for-service basis. Treasury's Fund is a revolving fund used to supply financial and administrative services on the basis of services supplied. For 2001, service activities are expected to have spending authority of \$180 million and employ 493 people.

Activities included in the Fund are financial training, accounting cross-servicing, and various administrative support services. The Fund concept is intended to increase competition for government and financial administrative services, resulting in lower costs and higher quality.

Object Classification (in millions of dollars)

Identification code 20-4560-0-4-803	1999 actual	2000 est.	2001 est.
11.1 Personnel compensation: Full-time permanent	21	23	25
12.1 Civilian personnel benefits	5	6	7
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	2	2	3

25.2 Other services	115	138	140
31.0 Equipment	2	3	4
99.9 Total new obligations	146	173	180

Personnel Summary

Identification code 20-4560-0-4-803	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	405	437	493

Trust Funds

【VIOLENT CRIME REDUCTION PROGRAMS】

【(INCLUDING TRANSFER OF FUNDS)】

【For activities authorized by Public Law 103-322, to remain available until expended, which shall be derived from the Violent Crime Reduction Trust Fund, as follows:

(1) As authorized by section 190001(e), \$119,000,000; of which \$27,920,000 shall be available to the Bureau of Alcohol, Tobacco and Firearms, including \$3,000,000 for administering the Gang Resistance Education and Training program; of which \$4,200,000 shall be available to the United States Secret Service for forensic and related support of investigations of missing and exploited children, of which \$2,200,000 shall be available as a grant for activities related to the investigations of exploited children and shall remain available until expended; of which \$61,000,000 shall be available for the United States Customs Service; of which \$1,863,000 shall be available for the Financial Crimes Enforcement Network; of which \$9,200,000 shall be available to the Federal Law Enforcement Training Center; and of which \$14,817,000 shall be available for Interagency Crime and Drug Enforcement.

(2) As authorized by section 32401, \$13,000,000 to the Bureau of Alcohol, Tobacco and Firearms for disbursement through grants, cooperative agreements, or contracts to local governments for Gang Resistance Education and Training: *Provided*, That notwithstanding sections 32401 and 310001, such funds shall be allocated to State and local law enforcement and prevention organizations.】
(Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-8526-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Departmental Offices		2	
00.02 Financial crimes enforcement network (FinCEN)	1		
00.03 Federal Law Enforcement Training Center		10	
00.04 Bureau of Alcohol, Tobacco and Firearms	20	35	4
00.05 Customs Service	15	130	15
00.06 Secret Service	20	4	
01.00 Subtotal, Direct Programs	56	181	19
09.01 Reimbursable program, Customs Service	6		
10.00 Total new obligations	62	181	19
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	31	85	19
22.00 New budget authority (gross)	111	115	
22.10 Resources available from recoveries of prior year obligations	3		
23.90 Total budgetary resources available for obligation	145	200	19
23.95 Total new obligations	-62	-181	-19
24.40 Unobligated balance available, end of year	85	19	

New budget authority (gross), detail:

Discretionary:			
40.76 Reduction pursuant to P.L. 106-113		-2	
42.00 Transferred from other accounts	105	117	
43.00 Appropriation (total discretionary)	105	115	
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	6	11	
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders		-11	

68.90	Spending authority from offsetting collections (total discretionary)	6		
70.00	Total new budget authority (gross)	111	115	
Change in unpaid obligations:				
Unpaid obligations, start of year:				
72.40	Obligated balance, start of year	76	72	144
72.95	From Federal sources: Receivables and unpaid, unfilled orders	11	11	
72.99	Total unpaid obligations, start of year	87	83	144
73.10	Total new obligations	62	181	19
73.20	Total outlays (gross)	-61	-120	-54
73.40	Adjustments in expired accounts (net)	-1		
73.45	Adjustments in unexpired accounts	-3		
Unpaid obligations, end of year:				
74.40	Obligated balance, end of year	72	144	109
74.95	From Federal sources: Receivables and unpaid, unfilled orders	11		
74.99	Total unpaid obligations, end of year	83	144	109
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	44	61	
86.93	Outlays from discretionary balances	17	61	54
87.00	Total outlays (gross)	61	120	54
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources Against gross budget authority only:	-6	-11	
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders		11	
Net budget authority and outlays:				
89.00	Budget authority	105	115	
90.00	Outlays	55	109	54

Note.—Does not include funding associated with the Interagency crime and drug enforcement account in 1999 and 2000.

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. The VCRTF was authorized through 2000.

Object Classification (in millions of dollars)

Identification code 20-8526-0-1-751	1999 actual	2000 est.	2001 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	3	15	
12.1	Civilian personnel benefits	1	7	
21.0	Travel and transportation of persons	2	3	
22.0	Transportation of things	1	1	
23.2	Rental payments to others		2	
23.3	Communications, utilities, and miscellaneous charges	1	3	
25.1	Advisory and assistance services	1		
25.2	Other services	23	61	15
25.3	Purchases of goods and services from Government accounts	1		
25.5	Research and development contracts	2		
25.7	Operation and maintenance of equipment	1		
26.0	Supplies and materials	1	2	
31.0	Equipment	19	76	4
32.0	Land and structures		9	
41.0	Grants, subsidies, and contributions		2	
99.0	Subtotal, direct obligations	56	181	19
99.0	Reimbursable obligations	6		
99.9	Total new obligations	62	181	19

Personnel Summary

Identification code 20-8526-0-1-751	1999 actual	2000 est.	2001 est.	
1001	Total compensable workyears: Full-time equivalent employment	68	149	

FEDERAL LAW ENFORCEMENT TRAINING CENTER

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Federal Law Enforcement Training Center, as a bureau of the Department of the Treasury, including materials and support costs of Federal law enforcement basic training; purchase (not to exceed 52 for police-type use, without regard to the general purchase price limitation) and hire of passenger motor vehicles; for expenses for student athletic and related activities; uniforms without regard to the general purchase price limitation for the current fiscal year; the conducting of and participating in firearms matches and presentation of awards; for public awareness and enhancing community support of law enforcement training; not to exceed **[\$9,500]** \$11,500 for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109, **[\$84,027,000]** \$93,483,000, of which up to **[\$16,511,000]** \$17,043,000 for materials and support costs of Federal law enforcement basic training shall remain available until September 30, **[2002]** 2003: *Provided*, That the Center is authorized to accept and use gifts of property, both real and personal, and to accept services, for authorized purposes, including funding of a gift of intrinsic value which shall be awarded annually by the Director of the Center to the outstanding student who graduated from a basic training program at the Center during the previous fiscal year, which shall be funded only by gifts received through the Center's gift authority: *Provided further*, That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy: *Provided further*, That funds appropriated in this account shall be available, at the discretion of the Director, for the following: training United States Postal Service law enforcement personnel and Postal police officers; State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation, except that reimbursement may be waived by the Secretary for law enforcement training activities in foreign countries undertaken pursuant to section 801 of the Antiterrorism and Effective Death Penalty Act of 1996, Public Law 104-32; training of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; and travel expenses of non-Federal personnel to attend course development meetings and training sponsored by the Center: *Provided further*, That the Center is authorized to obligate funds in anticipation of reimbursements from agencies receiving training sponsored by the Federal Law Enforcement Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide training for the Gang Resistance Education and Training program to Federal and non-Federal personnel at any facility in partnership with the Bureau of Alcohol, Tobacco and Firearms: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide short-term medical services for students undergoing training at the Center. (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-0104-0-1-751	1999 actual	2000 est.	2001 est.	
Obligations by program activity:				
Direct program:				
00.01	Law enforcement training	50	64	69
00.02	Plant operations	22	28	29
09.01	Reimbursable program	40	35	36
10.00	Total new obligations	112	127	134

Budgetary resources available for obligation:

21.40	Unobligated balance available, start of year	9	13	5
22.00	New budget authority (gross)	115	119	129
22.10	Resources available from recoveries of prior year obligations	1		
23.90	Total budgetary resources available for obligation	125	132	134
23.95	Total new obligations	-112	-127	-134

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0104-0-1-751	1999 actual	2000 est.	2001 est.
23.98 Unobligated balance expiring or withdrawn	- 1		
24.40 Unobligated balance available, end of year	13	5	
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	75	84	93
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	40	35	36
70.00 Total new budget authority (gross)	115	119	129
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	12	18	29
73.10 Total new obligations	112	127	134
73.20 Total outlays (gross)	- 105	- 116	- 128
73.45 Adjustments in unexpired accounts	- 1		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	18	29	35
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	92	107	116
86.93 Outlays from discretionary balances	13	9	12
87.00 Total outlays (gross)	105	116	128
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	- 40	- 35	- 36
Net budget authority and outlays:			
89.00 Budget authority	75	84	93
90.00 Outlays	65	81	92

The Federal Law Enforcement Training Center provides the necessary facilities, equipment, and support services for conducting recruit, advanced, specialized, and refresher training for Federal law enforcement personnel. Center personnel conduct the instructional programs for the basic recruit and some of the advanced training. This appropriation is for operating expenses of the Center, for research in law enforcement training methods, and curriculum content. In addition, the Center has a reimbursable program to accommodate the training requirements of various Federal agencies. As funds are available, law enforcement training is provided to certain State, local, and foreign law enforcement personnel on a space-available basis.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1999 actual	2000 est.	2001 est.
Budget Activity: Law Enforcement Training:			
Student Quality of Training Survey—Achieve an 80% rating on the Student Quality of Training Survey.			
Basic Training	99%	80%	80%
Advanced Training	99%	80%	80%
Conduct 100% of actual Basic Training Requested	100%	100%	100%
Variable Unit Cost Per Basic Student-Week of Training			
Funded	\$165	\$149	\$149
Conduct FLETC Personnel Input Forums	18	4	4
Conduct Training Partnership Organization meetings	10	Discontinued	Discontinued
Budget Activity: Plant Operations:			
Student Quality of Services Survey—Achieve an 80% rating on the Student Quality of Services Survey.			
Basic Training	99%	80%	80%
Assess/modify the FLETC Master Plan by initiating a Comprehensive Development Plan (CDP)	Initiate Plan	Finalize	Implement

Object Classification (in millions of dollars)

Identification code 20-0104-0-1-751	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	30	33	36

11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	31	34	37
12.1 Civilian personnel benefits	9	12	14
21.0 Travel and transportation of persons	2	3	3
22.0 Transportation of things	1	2	1
23.3 Communications, utilities, and miscellaneous charges	3	4	5
24.0 Printing and reproduction	1	1	1
25.2 Other services	13	18	18
26.0 Supplies and materials	7	10	11
31.0 Equipment	5	7	7
32.0 Land and structures		1	1
99.0 Subtotal, direct obligations	72	92	98
99.0 Reimbursable obligations	40	35	36
99.9 Total new obligations	112	127	134

Personnel Summary

Identification code 20-0104-0-1-751	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	529	572	607
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	31	40	50

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For expansion of the Federal Law Enforcement Training Center, for acquisition of necessary additional real property and facilities, and for ongoing maintenance, facility improvements, and related expenses, **[\$21,611,000] \$17,331,000**, to remain available until expended. (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-0105-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	59	32	21
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	36	13	4
22.00 New budget authority (gross)	35	22	17
22.10 Resources available from recoveries of prior year obligations	1	1	
23.90 Total budgetary resources available for obligation	72	36	21
23.95 Total new obligations	- 59	- 32	- 21
24.40 Unobligated balance available, end of year	13	4	
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	35	22	17
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	29	55	54
73.10 Total new obligations	59	32	21
73.20 Total outlays (gross)	- 32	- 32	- 27
73.45 Adjustments in unexpired accounts	- 1	- 1	
74.40 Unpaid obligations, end of year: Obligated balance, end of year	55	54	48
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	10	3	2
86.93 Outlays from discretionary balances	22	29	25
87.00 Total outlays (gross)	32	32	27
Net budget authority and outlays:			
89.00 Budget authority	35	22	17
90.00 Outlays	32	32	27

This account provides for the acquisition, construction, improvements, equipment, furnishings and related costs for expansion and maintenance of facilities of the Federal Law Enforcement Training Center.

This includes funding for the Facilities Master Plan, Minor Construction and Maintenance, Firearms Environmental Restoration and Reconstruction, Environmental Compliance, and installation of Fiber Optics. The Master Plan provides the long range blueprint for expansion of facilities to meet the training requirements of the over 73 participating agencies. Minor construction and maintenance provides alterations and maintenance funding for approximately 300 buildings at two locations (Glynco, Georgia and Artesia, New Mexico). The Firearms Environmental Restoration and Reconstruction funds the clean-up of the existing outdoor ranges and reconstruction. The Environmental Compliance funds are to ensure compliance with EPA and State environmental laws and regulations. The fiber optics funding is to replace the existing antiquated twisted copper wire with a state-of-the-art telecommunications cable system.

The appropriations sought in this account, demonstrate the President's commitment to an important step in completing and maintaining the necessary facilities at FLETC to train our Nation's law enforcement personnel. The Treasury Forfeiture Fund will provide \$14 million for the construction of dormitories at the Glynco, Georgia, facility and the construction of firearms ranges at the Artesia, New Mexico, facility.

Object Classification (in millions of dollars)

Identification code 20-0105-0-1-751	1999 actual	2000 est.	2001 est.
25.2 Other services	1	1	1
31.0 Equipment	2	2	2
32.0 Land and structures	56	29	18
99.9 Total new obligations	59	32	21

INTERAGENCY LAW ENFORCEMENT

Federal Funds

General and special funds:

INTERAGENCY CRIME AND DRUG ENFORCEMENT

For expenses necessary [for the detection and investigation of individuals] to conduct investigations and convict offenders involved in organized crime drug trafficking, including cooperative efforts with State and local law enforcement, **[\$61,083,000]** as it relates to the Treasury Department law enforcement violations such as money laundering, violent crime, and smuggling, \$103,476,000, of which \$7,827,000 shall remain available until expended. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-1501-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Internal Revenue Service	38	37	63
00.02 Bureau of Alcohol, Tobacco and Firearms	20	10	11
00.03 United States Customs Service	28	28	28
00.04 Departmental Offices			1
10.00 Total new obligations (object class 25.3)	86	75	103
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	76	75	103
22.10 Resources available from recoveries of prior year obligations	10		
23.90 Total budgetary resources available for obligation	86	75	103
23.95 Total new obligations	-86	-75	-103
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	52	61	103
40.76 Reduction pursuant to P.L. 106-113		-1	
42.00 Transferred from other accounts	24	15	
43.00 Appropriation (total discretionary)	76	75	103

Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	32	21	15
73.10 Total new obligations	86	75	103
73.20 Total outlays (gross)	-87	-82	-98
73.45 Adjustments in unexpired accounts	-10		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	21	15	19
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	62	62	84
86.93 Outlays from discretionary balances	25	20	14
87.00 Total outlays (gross)	87	82	98
Net budget authority and outlays:			
89.00 Budget authority	76	75	103
90.00 Outlays	87	82	98

In a 1982 counterdrug effort, the Department of Justice (DOJ) developed the Interagency Crime and Drug Enforcement Task Force (ICDE) program to bring together and integrate the efforts of all levels of law enforcement in the fight against drugs. The ICDE program designated nine domestic regions that deploy the investigative expertise from ten Federal agencies, and state and local law enforcement agencies to dismantle and disrupt major drug trafficking and money laundering organizations and place offenders in jail. Treasury agencies provide specific value-added investigative expertise to these major cases. The U.S. Customs Service provides specific expertise in international smuggling and interdiction; the Bureau of Alcohol, Tobacco and Firearms (ATF) provides expertise on firearms and explosives violence; and the Internal Revenue Service (Criminal Investigative Division) provides expertise on money laundering and tax evasion. Since 1998, the Treasury portion of the ICDE program has been administered by Treasury's Departmental Offices. Treasury's participating bureaus ATF, Customs, and IRS, are reimbursed from this appropriation. Treasury has assigned two special agents to oversee ICDE policy and budget for the three Treasury bureaus. Funding for Treasury components is primarily utilized for full-time equivalent (FTE) employees; however, a portion of funding is used for operating expenses incurred during the investigative phase of the case.

FINANCIAL MANAGEMENT SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, **[\$201,320,000]** \$202,851,000, of which not to exceed \$10,635,000 shall remain available until September 30, **[2002]** 2003, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses. (Treasury Department Appropriations Act, 2000.)

Unavailable Collections (in millions of dollars)

Identification code 20-1801-0-1-803	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Debt collection fund	13	13	20
Appropriation:			
05.01 Debt collection fund	-13	-13	-20
07.99 Total balance, end of year			

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)

Identification code 20-1801-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.05 Payments	142	131	126
00.06 Collections	11	12	13
00.07 Debt collection	30	26	15
00.08 Governmentwide accounting and reporting	44	46	49
09.01 Reimbursable program	105	111	114
10.00 Total new obligations	332	326	317
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	11	14	13
22.00 New budget authority (gross)	337	324	337
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	349	338	350
23.95 Total new obligations	-332	-326	-317
23.98 Unobligated balance expiring or withdrawn	-3		
24.40 Unobligated balance available, end of year	14	13	33
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	196	201	203
40.76 Reduction pursuant to P.L. 106-113		-1	
42.00 Transferred from other accounts	6		
43.00 Appropriation (total discretionary)	202	200	203
Mandatory:			
60.25 Appropriation (special fund, indefinite)	13	13	20
Spending authority from offsetting collections:			
Discretionary:			
68.00 Offsetting collections (cash)	110	111	114
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders	12		
68.90 Spending authority from offsetting collections (total discretionary)	122	111	114
70.00 Total new budget authority (gross)	337	324	337
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	50	40	41
72.95 From Federal sources: Receivables and unpaid, unfilled orders	19	31	31
72.99 Total unpaid obligations, start of year	69	71	72
73.10 Total new obligations	332	326	317
73.20 Total outlays (gross)	-316	-325	-337
73.40 Adjustments in expired accounts (net)	-13		
73.45 Adjustments in unexpired accounts	-1		
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	40	41	21
74.95 From Federal sources: Receivables and unpaid, unfilled orders	31	31	31
74.99 Total unpaid obligations, end of year	71	72	52
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	269	273	278
86.93 Outlays from discretionary balances	48	39	38
86.97 Outlays from new mandatory authority		13	20
87.00 Total outlays (gross)	316	325	337
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-110	-111	-114
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders	-12		
Net budget authority and outlays:			
89.00 Budget authority	215	213	223
90.00 Outlays	207	214	223

1. *Payments.*—FMS implements payment policy and procedures for the Federal Government, issues and distributes pay-

ments, promotes the use of electronics in the payment process, and assists agencies in converting payments from paper checks to electronic funds transfer (EFT). The control and financial integrity of the Federal payments and collections process includes reconciliation, accounting, and claims activities. The claims activity settles 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 checks.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Dollar savings by reducing the number of check payments (\$ in millions)	\$10.3	\$16.3	discontinued
Percentage of check payments released on-time	99.9949%	99.9993%	discontinued
Percentage of payments customers indicating an overall rating of satisfied or better	99.3%	99%	discontinued
Percentage of forgery and non-receipt check claims adjudicated within current FMS standards (14 days or fewer) ...	93.5%	90%	90%
Percentage of transmissions of value (payments) and associated information made electronically	68.0%	69%	79%
Number of states in which direct Federal EBT is available	8	16	discontinued

WORKLOAD STATISTICS

	1999 actual	2000 est.	2001 est.
(Thousands)			
1. Number of check claims submitted	1,391	1,250	1,200
2. Number of check payments	280,973	224,000	187,000
3. Number of electronic payments	597,695	656,000	691,000

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.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Electronic collections as a percentage of total collections	72%	71%	72%
Percentage of corporate withholding taxes collected electronically	89.3%	94%	discontinued

3. *Debt Collection.*—FMS provides debt collection operational services to client agencies which includes collection of delinquent accounts, offset 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, Federal Employee Salary Offset Hearings, mortgage servicing, collection of unclaimed financial assets, and disposition of foreclosed property.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Increase collection of the debts referred to Treasury from FY 1998 baseline of \$1.988 billion by \$93.1 million in 2000 through the addition of more Federal payment types and agency referrals into the centralized administrative offset program by 2000. (Payment types include vendor/miscellaneous, salary payments, tax refunds (including child support), and Federal benefit payments)	\$2.631B	\$2.081B	\$2.3B
Increase the amount of delinquent debt that is referred to Treasury for collection, as compared to the amount of delinquent debt that is eligible for referral. Total percentage will reach at least 75% by 2000. Baseline is FY 1997	71%	75%	75%

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.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Percentage of agency reports for the Consolidated Financial Statement (CFS) processed by FMS within the established standard range	data available 3/00	97%	93%
Percentage of days the Daily Treasury Statement is released on time	100%	99.6%	discontinued

Object Classification (in millions of dollars)

Identification code 20-1801-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	102	102	96
11.3 Other than full-time permanent	2	1	2
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	107	106	101
12.1 Civilian personnel benefits	21	20	19
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	15	16	17
23.3 Communications, utilities, and miscellaneous charges	13	14	14
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	6	4	4
25.2 Other services	34	24	17
25.3 Purchases of goods and services from Government accounts	3	6	5
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	7	6	7
26.0 Supplies and materials	5	4	5
31.0 Equipment	11	11	10
99.0 Subtotal, direct obligations	226	215	203
99.0 Reimbursable obligations	106	111	113
99.5 Below reporting threshold			1
99.9 Total new obligations	332	326	317

Personnel Summary

Identification code 20-1801-0-1-803	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	1,933	1,986	1,844
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	110	156	277

PAYMENT TO DEPARTMENT OF JUSTICE, FIRREA RELATED CLAIMS

Program and Financing (in millions of dollars)

Identification code 20-0177-0-1-752	1999 actual	2000 est.	2001 est.
Change in unpaid obligations:			
73.40 Unpaid obligations, start of year: Obligated balance, start of year	28	2	
73.10 Total new obligations			
73.20 Total outlays (gross)	-26	-2	
74.40 Unpaid obligations, end of year: Obligated balance, end of year	2		
Outlays (gross), detail:			
86.98 Outlays from mandatory balances	26	2	
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	26	2	

In 1998, the Secretary of the Treasury was authorized to use funds made available to the 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 FIRREA and its implementation.

PAYMENT TO THE RESOLUTION FUNDING CORPORATION

Program and Financing (in millions of dollars)

Identification code 20-1851-0-1-908	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	2,328	1,072	1,728
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,328	1,072	1,728
23.95 Total new obligations	-2,328	-1,072	-1,728
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	2,328	1,072	1,728
Change in unpaid obligations:			
73.10 Total new obligations	2,328	1,072	1,728
73.20 Total outlays (gross)	-2,328	-1,072	-1,728
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	2,328	1,072	1,728
Net budget authority and outlays:			
89.00 Budget authority	2,328	1,072	1,728
90.00 Outlays	2,328	1,072	1,728

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) 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, 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	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Cheyenne River Sioux Tribe Terrestrial Wildlife restoration trust fund	4	4	4
00.02 Lower Brule Sioux Tribe terrestrial restoration trust fund	1	1	1
10.00 Total new obligations (object class 41.0)	5	5	5
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5	5	5
23.95 Total new obligations	-5	-5	-5
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	5	5	5
Change in unpaid obligations:			
73.10 Total new obligations	5	5	5
73.20 Total outlays (gross)	-5	-5	-5
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	5	5	5
Net budget authority and outlays:			
89.00 Budget authority	5	5	5
90.00 Outlays	5	5	5

General and special funds—Continued**PAYMENT TO TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST
FUND—Continued**

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.

FEDERAL RESERVE BANK REIMBURSEMENT FUND**Program and Financing (in millions of dollars)**

Identification code 20-1884-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 25.2)	104	127	129
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	30	51	51
22.00 New budget authority (gross)	124	127	129
22.10 Resources available from recoveries of prior year obligations	2		
23.90 Total budgetary resources available for obligation	156	178	180
23.95 Total new obligations	-104	-127	-129
24.40 Unobligated balance available, end of year	51	51	51
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	124	127	129
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	56	26	26
73.10 Total new obligations	104	127	129
73.20 Total outlays (gross)	-132	-127	-129
73.45 Adjustments in unexpired accounts	-2		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	26	26	26
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	102	78	99
86.98 Outlays from mandatory balances	30	51	30
87.00 Total outlays (gross)	132	127	129
Net budget authority and outlays:			
89.00 Budget authority	124	127	129
90.00 Outlays	132	127	129

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 depositories and fiscal agents for the United States.

INTEREST ON UNINVESTED FUNDS**Program and Financing (in millions of dollars)**

Identification code 20-1860-0-1-908	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	5	8	8
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5	8	8
23.95 Total new obligations	-5	-8	-8
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	5	8	8

Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	20	21	21
73.10 Total new obligations	5	8	8
73.20 Total outlays (gross)	-5	-8	-8
74.40 Unpaid obligations, end of year: Obligated balance, end of year	21	21	21
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	5	8	8
Net budget authority and outlays:			
89.00 Budget authority	5	8	8
90.00 Outlays	5	8	8

Under conditions of the law creating each trust, interest accruing and payable from the general fund of the Treasury is appropriated for payment to the proper fund receipt accounts (31 U.S.C. 1321; 2 U.S.C. 158; 20 U.S.C. 74a and 101; 24 U.S.C. 46; and 69 Stat. 533). Pursuant to Public Law 101-510, commencing October 1, 1991, the Soldiers' Home Permanent Fund will be invested in Treasury securities.

FEDERAL INTEREST LIABILITIES TO THE STATES**Program and Financing (in millions of dollars)**

Identification code 20-1877-0-1-908	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 25.2)	20	14	13
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	20	14	13
23.95 Total new obligations	-20	-14	-13
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	20	14	13
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year		2	
73.10 Total new obligations	20	14	13
73.20 Total outlays (gross)	-18	-16	-13
74.40 Unpaid obligations, end of year: Obligated balance, end of year	2		
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	18	14	13
86.98 Outlays from mandatory balances		2	
87.00 Total outlays (gross)	18	16	13
Net budget authority and outlays:			
89.00 Budget authority	20	14	13
90.00 Outlays	18	16	13

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

NET INTEREST PAID TO LOAN GUARANTEE FINANCING ACCOUNTS**Program and Financing (in millions of dollars)**

Identification code 20-1880-0-1-908	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	3,617	3,795	3,858
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	3,617	3,795	3,858
23.95 Total new obligations	-3,617	-3,795	-3,858

New budget authority (gross), detail:				
Mandatory:				
60.05	Appropriation (indefinite)	3,617	3,795	3,858
Change in unpaid obligations:				
73.10	Total new obligations	3,617	3,795	3,858
73.20	Total outlays (gross)	-3,617	-3,795	-3,858
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	3,617	3,795	3,858
Net budget authority and outlays:				
89.00	Budget authority	3,617	3,795	3,858
90.00	Outlays	3,617	3,795	3,858

Loan guarantee financing accounts receive various payments and fees and make payments on defaults. When cash balances result from an excess of receipts over outlays, these balances are deposited at the Treasury and earn interest. This account pays such interest to credit loan guarantee financing accounts from the general fund of the Treasury in accordance with section 505(c) of the Federal Credit Reform Act of 1990. The estimates of interest paid by this fund are derived from the estimates of interest received in the various financing accounts.

CLAIMS, JUDGMENTS, AND RELIEF ACTS

Program and Financing (in millions of dollars)

Identification code 20-1895-0-1-808				
Obligations by program activity:				
00.01	Claims for damages	28	25	12
00.03	Claims for contract disputes	686	75	79
00.91	Total claims adjudicated administratively	714	100	91
Judgments of the Court:				
01.01	Judgments, Court of Claims	587	200	192
01.02	Judgments, U.S. Courts	558	425	429
01.91	Total judgments of the courts	1,145	625	621
10.00	Total new obligations	1,859	725	712
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	1,859	725	712
23.95	Total new obligations	-1,859	-725	-712
New budget authority (gross), detail:				
Mandatory:				
60.05	Appropriation (indefinite)	1,859	725	712
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance, start of year		32	
73.10	Total new obligations	1,859	725	712
73.20	Total outlays (gross)	-1,827	-757	-712
74.40	Unpaid obligations, end of year: Obligated balance, end of year	32		
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	1,827	725	712
86.98	Outlays from mandatory balances		32	
87.00	Total outlays (gross)	1,827	757	712
Net budget authority and outlays:				
89.00	Budget authority	1,859	725	712
90.00	Outlays	1,827	757	712

Appropriations are made 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.

Object Classification (in millions of dollars)

Identification code 20-1895-0-1-808		1999 actual	2000 est.	2001 est.
42.0	Insurance claims and indemnities	1,859	625	612
43.0	Interest and dividends		100	100
99.9	Total new obligations	1,859	725	712

ENERGY SECURITY RESERVE

Program and Financing (in millions of dollars)

Identification code 20-0112-0-1-271				
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year	304	304	304
22.40	Capital transfer to general fund			-304
23.90	Total budgetary resources available for obligation	304	304	
24.40	Unobligated balance available, end of year	304	304	
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance, start of year		342	342
74.40	Unpaid obligations, end of year: Obligated balance, end of year	342	342	342
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays			

The Energy Security Reserve was created principally to finance the activities of the U.S. Synthetic Fuels Corporation. Public Law 99-190 rescinded the balance of unobligated funds available to the Corporation. The Act left \$10 million in the Reserve for the Corporation's liquidation and \$400 million for a Clean Coal Technology Demonstration program, which has been transferred to a new account in the Department of Energy. The Act also transferred responsibility for ongoing projects of the Corporation to the Secretary of the Treasury; these projects' activities and financing will continue to be displayed in this account.

BIOMASS ENERGY DEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 20-0114-0-1-271				
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year	51	55	10
22.00	New budget authority (gross)	5	-45	2
23.90	Total budgetary resources available for obligation	56	10	12
23.95	Total new obligations			
24.40	Unobligated balance available, end of year	55	10	14
New budget authority (gross), detail:				
Discretionary:				
41.00	Transferred to other accounts		-49	-2
43.00	Appropriation (total discretionary)		-49	-2
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	5	4	4
70.00	Total new budget authority (gross)	5	-45	2
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance, start of year	2	2	
74.40	Unpaid obligations, end of year: Obligated balance, end of year	2		
Offsets:				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-5	-4	-4

General and special funds—Continued**BIOMASS ENERGY DEVELOPMENT—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-0114-0-1-271	1999 actual	2000 est.	2001 est.
Net budget authority and outlays:			
89.00 Budget authority		-49	-2
90.00 Outlays	-5	-4	-4

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	1999 actual	2000 est.	2001 est.
Budget Authority		-49	-2
Outlays	-5	-4	-4
Supplemental proposal:			
Budget Authority		-4	
Outlays			
Total:			
Budget Authority		-53	-2
Outlays	-5	-4	-4

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. 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.

In 2000, \$25 million of the balances remaining in this account is proposed to be transferred to the Department of Energy (DOE) Energy Conservation account and \$24 million is proposed to be transferred to the DOE Fossil Energy R&D account in order to partially fund the requirements of those programs.

Credit accounts:**PAYMENTS TO THE FARM CREDIT SYSTEM FINANCIAL ASSISTANCE CORPORATION****Program and Financing (in millions of dollars)**

Identification code 20-1850-0-1-908	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	3		
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	3		
23.95 Total new obligations	-3		
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	3		
Change in unpaid obligations:			
73.10 Total new obligations	3		
73.20 Total outlays (gross)	-3		
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	3		
Net budget authority and outlays:			
89.00 Budget authority	3		
90.00 Outlays	3		

The Agricultural Credit Act of 1987 (Public Law 100-233) authorized such sums as necessary to be appropriated to the Secretary of the Treasury for payment to the Farm Credit System Financial Assistance Corporation (FAC).

Treasury payments annually reimburse the FAC for interest expense on FAC debt, which was authorized to be issued

through 1992. Treasury is authorized to pay all or part of FAC interest for the first 10 years on each 15-year FAC debt issuance. Debt proceeds are used to provide assistance to financially troubled Farm Credit System lending institutions. No payments will be made after 1999.

The Agricultural Credit Act of 1987 provided that the Farm Credit System's share of interest assessment for FAC debt would increase if the System's retained earnings exceeded five percent of its assets. For 1997, 1998, and 1999 the Treasury portion of interest assessments was estimated at 9, 7, and 2 percent respectively.

CHECK FORGERY INSURANCE FUND**Program and Financing (in millions of dollars)**

Identification code 20-4109-0-3-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Direct program		8	2
09.01 Reimbursable program	3	5	6
10.00 Total new obligations	3	13	8
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	7	4	
22.00 New budget authority (gross)		9	8
23.90 Total budgetary resources available for obligation	7	13	8
23.95 Total new obligations	-3	-13	-8
24.40 Unobligated balance available, end of year	4		
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)		4	2
69.00 Offsetting collections (cash)		5	6
70.00 Total new budget authority (gross)		9	8
Change in unpaid obligations:			
73.10 Total new obligations	3	13	8
73.20 Total outlays (gross)	-3	-13	-8
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		9	8
86.98 Outlays from mandatory balances	3	4	
87.00 Total outlays (gross)	3	13	8
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources		-5	-6
Net budget authority and outlays:			
89.00 Budget authority		4	2
90.00 Outlays	3	8	2

This fund was established as a permanent, indefinite appropriation in order to maintain adequate funding of the Check Forgery Insurance Fund (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.

Object Classification (in millions of dollars)

Identification code 20-4109-0-3-803	1999 actual	2000 est.	2001 est.
42.0 Direct obligations: Insurance claims and indemnities		8	2
42.0 Reimbursable obligations: Insurance claims and indemnities	3	5	6
99.9 Total new obligations	3	13	8

Trust Funds**CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT
RESTORATION TRUST FUND****Unavailable Collections** (in millions of dollars)

Identification code 20-8209-0-7-306	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year		4	8
Receipts:			
02.01 General fund payments	4	4	4
02.02 Earnings on investments			1
02.99 Total receipts	4	4	5
04.00 Total: Balances and collections	4	8	13
07.99 Total balance, end of year	4	8	13

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. After the funds are fully capitalized (at a total level of \$57.4 million), interest earned will be available to carry out the purposes of the funds.

FEDERAL FINANCING BANK ACTIVITIES**Federal Funds****Intragovernmental funds:****FEDERAL FINANCING BANK****Program and Financing** (in millions of dollars)

Identification code 20-4521-0-4-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
09.01 Administrative expenses	2	2	2
09.02 Interest on borrowings from Treasury	2,484	2,412	2,159
09.03 Interest on borrowings from civil service retirement trust fund	1,337	1,337	1,337
09.04 Prepayment premiums	1,155		
09.05 Interest on prepayment premiums	19		
10.00 Total new obligations	4,997	3,752	3,499
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	11	37	37
22.00 New budget authority (gross)	5,023	3,752	3,499
23.90 Total budgetary resources available for obligation	5,034	3,789	3,536
23.95 Total new obligations	-4,997	-3,752	-3,499
24.40 Unobligated balance available, end of year	37	37	37
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	3,317		
40.47 Portion applied to repay debt	-3,317		
43.00 Appropriation (total discretionary)			
Mandatory:			
60.05 Appropriation (indefinite)	1,155		
67.15 Authority to borrow (indefinite)		21	22
69.00 Offsetting collections (cash)	3,868	3,731	3,477
70.00 Total new budget authority (gross)	5,023	3,752	3,499
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	337	337	337
73.10 Total new obligations	4,997	3,752	3,499
73.20 Total outlays (gross)	-4,997	-3,752	-3,499
74.40 Unpaid obligations, end of year: Obligated balance, end of year	337	337	337
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	4,986	3,752	3,499
86.98 Outlays from mandatory balances	11		
87.00 Total outlays (gross)	4,997	3,752	3,499

Offsets:

Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-3,868	-3,731
			-3,477

Net budget authority and outlays:

89.00	Budget authority	1,155	21	22
90.00	Outlays	1,130	21	22

The Federal Financing Bank (FFB) was created in 1973 to reduce the costs of 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 meeting the financing requirements 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 is set at 1/8 percent above Treasury rates and 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.

The Treasury Department Appropriations Act, 1999 provided a \$3.3 billion appropriation to liquidate the FFB's accumulated deficit resulting from unpaid prepayment premiums. This deficit arose because contractually-required prepayment premiums were waived by statute for FFB loans to certain borrowers, but the FFB was still required to pay a prepayment premium on its corresponding loans from the Treasury.

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.

The table does not include certain securities originally issued to the FFB by the Tennessee Valley Authority and the Postal Service, which the FFB exchanged with the Civil Service Retirement and Disability Fund in 1996 in return for Treasury securities of equal present value. These TVA and Postal Service securities, which continued to be serviced by the FFB, had a remaining face value of \$3.2 billion and \$0.7 billion respectively as of the end of 1998. TVA prepaid its securities in October 1998, pursuant to a provision in the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 (P.L. 105-277) that permitted TVA to avoid paying the \$1.2 billion contractually-required prepayment premium. Under the terms of the provision, the FFB instead received a \$1.2 billion appropriation from the general fund to compensate for the waived prepayment premium. The FFB used this appropriation to pay the corresponding prepayment premium to the Civil Service Retirement and Disability Fund.

Intragovernmental funds—Continued

FEDERAL FINANCING BANK—Continued

NET LENDING AND LOANS OUTSTANDING, END OF YEAR

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
A. Department of Agriculture:			
1. Rural housing loans:			
Lending, net	-2,375	-1,585	-385
Loans outstanding	7,125	5,540	5,155
2. Rural development loans:			
Lending, net	-265		-975
Loans outstanding	3,410	3,410	2,435
3. Rural Utilities Service:			
Lending, net	-282	-1,041	285
Loans outstanding	18,484	17,443	17,728
B. Department of Defense:			
1. Defense working capital funds:			
Lending, net	-86	-91	-106
Loans outstanding	1,139	1,048	942
C. Department of Education:			
1. Historically black colleges and universities:			
Lending, net	6	25	25
Loans outstanding	11	36	61
D. Department of Health and Human Services:			
1. Health maintenance organizations:			
Lending, net	-1	-1	-1
Loans outstanding	2	1	
2. Medical facility loans:			
Lending, net	-4	-2	-1
Loans outstanding	3	1	
E. Department of Housing and Urban Development:			
1. Section 108 guaranteed loans:			
Lending, net	-17	-4	-4
Loans outstanding	14	10	6
2. Low-rent public housing:			
Lending, net	-72	-71	-71
Loans outstanding	1,420	1,349	1,278
F. Department of the Interior:			
1. Territory of the Virgin Islands:			
Lending, net	-1	-1	-1
Loans outstanding	16	15	14
G. Department of Transportation:			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net	-*		
Loans outstanding	4	4	4
H. General Services Administration:			
1. Federal buildings fund:			
Lending, net	644	-80	-56
Loans outstanding	2,405	2,325	2,269
2. Pennsylvania Avenue Activities:			
Lending, net	-713		
Loans outstanding			
I. International Assistance Programs:			
1. Foreign military sales credit:			
Lending, net	-218	-221	-233
Loans outstanding	2,611	2,390	2,157
J. Small Business Administration:			
1. Section 503 guaranteed loans:			
Lending, net	-40	-23	-20
Loans outstanding	194	171	151
K. Postal Service:			
Lending, net	583	1,923	449
Loans outstanding	6,279	8,202	8,651
Total lending:			
Lending, net	-2,840	-1,172	-1,094
Loans outstanding	43,115	41,943	40,850

*\$500 thousand or less.

Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	1998 actual	1999 actual	2000 est.	2001 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	348	610	610	610
Investments in US securities:				
1104 Agency securities, par	45,919	43,003	41,831	40,738
1106 Receivables, net	1,051	910	796	724
1999 Total assets	47,318	44,523	43,237	42,072
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable	1,380	1,235	1,121	1,049

Debt:					
2103	Borrowing from Treasury	34,217	28,276	27,125	26,054
2103	Debt arising from prepayment premiums				
2103	Borrowing from the Civil Service Retirement Trust Fund	15,000	15,000	15,000	15,000
2999	Total liabilities	50,597	44,511	43,246	42,103
NET POSITION:					
3300	Cumulative results of operations	-3,279	12	-9	-31
3999	Total net position	-3,279	12	-9	-31
4999	Total liabilities and net position	47,318	44,523	43,237	42,072

Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	1999 actual	2000 est.	2001 est.	
25.2	Other services	2	2	2
43.0	Interest and dividends	4,995	3,750	3,497
99.9	Total new obligations	4,997	3,752	3,499

BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Bureau of Alcohol, Tobacco and Firearms, including purchase of not to exceed 812 vehicles for police-type use, of which 650 shall be for replacement only, and hire of passenger motor vehicles; hire of aircraft; services of expert witnesses at such rates as may be determined by the Director; for payment of per diem and/or subsistence allowances to employees where [an assignment to the National Response Team during the investigation of a bombing or arson incident] a major investigative assignment requires an employee to work 16 hours or more per day or to remain overnight at his or her post of duty; not to exceed [\$15,000] \$20,000 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; not to exceed \$50,000 for cooperative research and development programs for Laboratory Services and Fire Research Center activities; and provision of laboratory assistance to State and local agencies, with or without reimbursement, [\$565,959,000] \$755,903,000, [of which \$39,000,000 may be used for the Youth Crime Gun Interdiction Initiative;] of which not to exceed \$1,000,000 shall be available for the payment of attorneys' fees as provided by 18 U.S.C. 924(d)(2); and [of which \$1,000,000] that the amount appropriated shall be available for the equipping of any vessel, vehicle, equipment, or aircraft available for official use by a State or local law enforcement agency if the conveyance will be used in joint law enforcement operations with the Bureau of Alcohol, Tobacco and Firearms and for the payment of overtime [salaries] and related Federal benefits, travel, fuel, training, equipment, supplies, and other similar costs of State and local law enforcement personnel, including sworn officers and support personnel, that are incurred in joint operations with the Bureau of Alcohol, Tobacco and Firearms: *Provided*, That no funds made available by this or any other Act may be used to transfer the functions, missions, or activities of the Bureau of Alcohol, Tobacco and Firearms to other agencies or Departments in fiscal year [2000] 2001: [*Provided further*, That no funds appropriated herein shall be available for salaries or administrative expenses in connection with consolidating or centralizing, within the Department of the Treasury, the records, or any portion thereof, of acquisition and disposition of firearms maintained by Federal firearms licensees: *Provided further*, That no funds appropriated herein shall be used to pay administrative expenses or the compensation of any officer or employee of the United States to implement an amendment or amendments to 27 CFR 178.118 or to change the definition of "Curios or relics" in 27 CFR 178.11 or remove any item from ATF Publication 5300.11 as it existed on January 1, 1994:] *Provided further*, That none of the funds appropriated herein shall be available to investigate or act upon applications for relief from Federal firearms disabilities under 18 U.S.C.

925(c): *Provided further*, That such funds shall be available to investigate and act upon applications filed by corporations for relief from Federal firearms disabilities under 18 U.S.C. 925(c): **[Provided further**, That no funds in this Act may be used to provide ballistics imaging equipment to any one installation or site of a State or local authority who has obtained similar equipment through a Federal grant or subsidy unless the State or local authority agrees in writing to the original grantor to return that equipment or to repay that grant or subsidy to the Federal Government: *Provided further*, That no funds under this Act may be used to electronically retrieve information gathered pursuant to 18 U.S.C. 923(g)(4) by name or any personal identification code]. (*Treasury Department Appropriations Act, 2000.*)

Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
Federal sources:				
88.00	Drug enforcement	-1	-10	-10
88.00	Other Federal sources	-5	-41	-41
88.90	Total, offsetting collections (cash)	-6	-51	-51
Against gross budget authority only:				
88.95	From Federal sources: Change in receivables and unpaid, unfiled orders	-35		
Net budget authority and outlays:				
89.00	Budget authority	558	565	756
90.00	Outlays	552	514	739

Program and Financing (in millions of dollars)

Identification code 20-1000-0-1-751	1999 actual	2000 est.	2001 est.	
Obligations by program activity:				
Direct program:				
00.01	Reduce violent crime	418	432	566
00.02	Collect revenue	65	66	101
00.03	Protect the public	70	72	91
01.92	Total direct program	553	570	758
09.01	Reimbursable program	41	51	51
10.00	Total new obligations	594	621	809
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year	10	11	6
22.00	New budget authority (gross)	599	616	807
22.10	Resources available from recoveries of prior year obligations	2		
23.90	Total budgetary resources available for obligation	611	627	813
23.95	Total new obligations	-594	-621	-809
23.98	Unobligated balance expiring or withdrawn	-6		
24.40	Unobligated balance available, end of year	11	6	4
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation	542	566	756
40.75	Reduction pursuant to P.L. 106-51	-1		
40.76	Reduction pursuant to P.L. 106-113		-1	
42.00	Transferred from other accounts	16		
43.00	Appropriation (total discretionary)	557	565	756
50.00	Reappropriation	1		
Spending authority from offsetting collections:				
68.00	Offsetting collections (cash)	6	51	51
68.10	From Federal sources: Change in receivables and unpaid, unfiled orders	35		
68.90	Spending authority from offsetting collections (total discretionary)	41	51	51
70.00	Total new budget authority (gross)	599	616	807
Change in unpaid obligations:				
Unpaid obligations, start of year:				
72.40	Obligated balance, start of year	86	75	131
72.95	From Federal sources: Receivables and unpaid, unfiled orders		35	35
72.99	Total unpaid obligations, start of year	86	110	166
73.10	Total new obligations	594	621	809
73.20	Total outlays (gross)	-558	-565	-790
73.40	Adjustments in expired accounts (net)	-10		
73.45	Adjustments in unexpired accounts	-2		
Unpaid obligations, end of year:				
74.40	Obligated balance, end of year	75	131	150
74.95	From Federal sources: Receivables and unpaid, unfiled orders	35	35	35
74.99	Total unpaid obligations, end of year	110	166	185
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	503	560	731
86.93	Outlays from discretionary balances	55	5	59
87.00	Total outlays (gross)	558	565	790

The Bureau of Alcohol, Tobacco and Firearms (ATF) is a law enforcement organization within the United States Department of the Treasury with unique responsibilities dedicated to reducing violent crime, collecting revenue, and protecting the public. ATF enforces the Federal laws and regulations relating to alcohol, tobacco, firearms, explosives, and arson by working directly and in cooperation with others to: (1) Effectively contribute to a safer America by reducing the future number and cost of violent crimes; (2) Maintain a sound revenue management and regulatory system that continues reducing taxpayer burden, improving service, collecting the revenue due and preventing illegal diversion; and (3) Protect the public and prevent consumer deception in ATF's regulated commodities.

In 2001, the Treasury Forfeiture Fund will provide \$6 million for construction-related costs associated with ATF's National Laboratory and Fire Research facilities and for continued deployment of the integrated ballistics system.

The following performance measurements continue to be refined and improved in order to provide viable output and outcome measures for the Bureau, thus complying with the Government Performance and Results Act of 1993 (GPRA).

PERFORMANCE AND WORKLOAD MEASURES

	1999 actual	2000 est.	2001 est.
Reduce Violent Crime:			
Crime related costs avoided (\$ billions)	\$1.05	\$1.00	\$15.00
Future crimes avoided	542,560	450,000	5,000,000
Number of persons trained/developed	53,385	52,000	n/a
Number of trace requests	209,126	225,000	240,000
Average trace response time (# of days)	11.4	11.5	10.5
Number of personnel trained in IVRS	n/a	n/a	6,000
NRT customer satisfaction rating	n/a	n/a	90%
Collect the Revenue:			
Taxes and fees collected from the alcohol, firearms and explosives industries (\$ billion)	\$12.1	\$12.3	\$12.7
Ratio of taxes and fees collected vs. resources expended to collect	\$193: \$1	\$195: \$1	\$231: \$1
Burden hours reduced	484,600	482,000	n/a
Percent of entities filing electronically	n/a	n/a	TBD
Protect the Public:			
Response to unsafe conditions and product deficiencies discovered (explosives)	923	825	850
The number of commodity seminars held	229	175	175
Workload Measures:			
Number of inspections (explosives)	7,443	8,000	9,000
Percent of population inspected (firearms)	10.5	11	12

Object Classification (in millions of dollars)

Identification code 20-1000-0-1-751	1999 actual	2000 est.	2001 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	222	240	270
11.3	Other than full-time permanent	2	2	3
11.5	Other personnel compensation	32	32	39
11.9	Total personnel compensation	256	274	312
12.1	Civilian personnel benefits	90	93	118
21.0	Travel and transportation of persons	18	21	29
22.0	Transportation of things	3	3	3
23.1	Rental payments to GSA	39	40	44
23.3	Communications, utilities, and miscellaneous charges	18	22	27
24.0	Printing and reproduction	2	2	2

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Object Classification (in millions of dollars)—Continued

Identification code 20-1000-0-1-751	1999 actual	2000 est.	2001 est.
25.2 Other services	78	71	118
26.0 Supplies and materials	11	9	12
31.0 Equipment	38	35	93
99.0 Subtotal, direct obligations	553	570	758
99.0 Reimbursable obligations	41	51	51
99.9 Total new obligations	594	621	809

Personnel Summary

Identification code 20-1000-0-1-751	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	3,969	4,032	4,671
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	119	113	88

LABORATORY FACILITIES AND HEADQUARTERS

Program and Financing (in millions of dollars)

Identification code 20-1003-0-1-751	1999 actual	2000 est.	2001 est.
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	62	61	12
73.10 Total new obligations			
73.20 Total outlays (gross)	-1	-49	-7
74.40 Unpaid obligations, end of year: Obligated balance, end of year	61	12	5
Outlays (gross), detail:			
86.93 Outlays from discretionary balances	1	49	7
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	1	49	7

In 2001, the budget proposes funding for construction-related costs of a new ATF headquarters building that meets physical protection and security needs. Outlays associated with prior year funding shown above reflects construction costs for the new ATF National Laboratory and Fire Research facilities.

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20-5737-0-2-806	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, internal revenue collections for Puerto Rico	235	253	315
02.02 Legislative proposal subject to PAYGO		32	-32
02.99 Total receipts	235	285	283
Appropriation:			
05.01 Internal revenue collections for Puerto Rico	-235	-253	-315
05.02 Legislative proposal subject to PAYGO		-32	32
05.99 Subtotal appropriation	-235	-285	-283
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5737-0-2-806	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	235	253	315
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	235	253	315
23.95 Total new obligations	-235	-253	-315
New budget authority (gross), detail:			
Mandatory:			
60.25 Appropriation (special fund, indefinite)	235	253	315
Change in unpaid obligations:			
73.10 Total new obligations	235	253	315
73.20 Total outlays (gross)	-235	-253	-315
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	235	253	315
Net budget authority and outlays:			
89.00 Budget authority	235	253	315
90.00 Outlays	235	253	315

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	1999 actual	2000 est.	2001 est.
Budget Authority	235	253	315
Outlays	235	253	315
Legislative proposal, subject to PAYGO:			
Budget Authority		32	-32
Outlays		32	-32
Total:			
Budget Authority	235	285	283
Outlays	235	285	283

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	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)		32	-32
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		32	-32
23.95 Total new obligations		-32	32
New budget authority (gross), detail:			
Mandatory:			
60.25 Appropriation (special fund, indefinite)		32	-32
Change in unpaid obligations:			
73.10 Total new obligations		32	-32
73.20 Total outlays (gross)		-32	32
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		32	-32
Net budget authority and outlays:			
89.00 Budget authority		32	-32
90.00 Outlays		32	-32

The Puerto Rican Federal Relations Act mandates that 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 to be covered over to Puerto Rico (48 U.S.C. 734). The budget proposes to repeal the special cover over transfer rules in section 512(b) of P.L. 106-170, which delay the transfer of a portion of the funds from 2000 to 2001.

UNITED STATES CUSTOMS SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Customs Service, including purchase and lease of up to 1,050 motor vehicles of which 550 are for replacement only and of which 1,030 are for police-type use and commercial operations; hire of motor vehicles; contracting with individuals for personal services abroad; not to exceed \$40,000 for official reception and representation expenses; and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service, **[\$1,705,364,000] \$1,858,932,000**, of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (19 U.S.C. 58c(f)(3)), shall be derived from that Account; of the total, not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations; not to exceed \$4,000,000 shall be available until expended for research, of which \$725,000 shall be provided to a northern plains agricultural economics program in North and/or South Dakota to conduct a research program on the bilateral United States/Canadian bilateral trade of agricultural commodities and products; of which not less than \$100,000 shall be available to promote public awareness of the child pornography tipline; of which not less than \$200,000 shall be available for Project Alert; not to exceed \$5,000,000 shall be available until expended for conducting special operations pursuant to 19 U.S.C. 2081; not to exceed \$8,000,000 shall be available until expended for the procurement of automation infrastructure items, including hardware, software, and installation; and not to exceed \$5,000,000 shall be available until expended for repairs to Customs facilities: *Provided*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: *Provided further*, That notwithstanding any other provision of law, the fiscal year aggregate overtime limitation prescribed in subsection 5(c)(1) of the Act of February 13, 1911 (19 U.S.C. 261 and 267) shall be \$30,000. (*Treasury Department Appropriations Act, 2000.*)

Unavailable Collections (in millions of dollars)

Identification code 20-0602-0-1-751	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 U.S. Customs users fees account, conveyance/passenger/other	274	300	320
02.02 U.S. Customs user fee accounts, merchandise processing, Treasury	934	953	972
02.99 Total receipts	1,208	1,253	1,292
Appropriation:			
05.01 Salaries and expenses	-1,208	-1,253	-1,292
05.99 Subtotal appropriation	-1,208	-1,253	-1,292
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-0602-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.04 Commercial	1,122	1,200	1,183
00.05 Drug and other enforcement	956	1,028	1,007
09.01 Reimbursable program	462	451	448
10.00 Total new obligations	2,540	2,679	2,638
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	853	877	680
22.00 New budget authority (gross)	2,534	2,482	2,627

22.10 Resources available from recoveries of prior year obligations	28		
22.22 Unobligated balance transferred from other accounts	8		
23.90 Total budgetary resources available for obligation	3,423	3,359	3,307
23.95 Total new obligations	-2,540	-2,679	-2,638
23.98 Unobligated balance expiring or withdrawn	-6		
24.40 Unobligated balance available, end of year	877	680	669

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	710	752	887
40.15 Appropriation (emergency)	106		
40.25 Appropriation (special fund, indefinite)(Customs user fees)	934	953	972
40.75 Reduction pursuant to P.L. 106-51	-2		
40.76 Reduction pursuant to P.L. 106-113		-7	
42.00 Transferred from other accounts	47	4	
43.00 Appropriation (total discretionary)	1,795	1,702	1,859
Mandatory:			
60.25 Appropriation (special fund, indefinite)(Customs user fee)	274	300	320
Spending authority from offsetting collections:			
Discretionary:			
68.00 Offsetting collections (cash)	474	451	448
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders	-18	29	
68.15 From Federal sources: Adjustments to receivables and unpaid, unfilled orders	9		
68.90 Spending authority from offsetting collections (total discretionary)	465	480	448
70.00 Total new budget authority (gross)	2,534	2,482	2,627

Change in unpaid obligations:

Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	292	356	690
72.95 From Federal sources: Receivables and unpaid, unfilled orders	116	98	127
72.99 Total unpaid obligations, start of year	408	454	817
73.10 Total new obligations	2,540	2,679	2,638
73.20 Total outlays (gross)	-2,446	-2,316	-2,629
73.40 Adjustments in expired accounts (net)	-21		
73.45 Adjustments in unexpired accounts	-28		
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	356	690	699
74.95 From Federal sources: Receivables and unpaid, unfilled orders	98	127	127
74.99 Total unpaid obligations, end of year	454	817	826

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	1,960	2,012	2,121
86.93 Outlays from discretionary balances	192	4	190
86.97 Outlays from new mandatory authority	274	270	288
86.98 Outlays from mandatory balances	20	30	30
87.00 Total outlays (gross)	2,446	2,316	2,629

Offsets:

Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-462	-440	-437
88.40 Non-Federal sources	-12	-11	-11
88.90 Total, offsetting collections (cash)	-474	-451	-448
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders	18	-29	
88.96 From Federal sources: Adjustment to receivables and unpaid, unfilled orders	-9		

Net budget authority and outlays:

89.00 Budget authority	2,069	2,002	2,179
90.00 Outlays	1,972	1,865	2,181

Summary of Budget Authority and Outlays

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Enacted/requested:			
Budget Authority	2,069	2,002	2,179
Outlays	1,972	1,865	2,181
Legislative proposal, not subject to PAYGO:			
Budget Authority			3

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Summary of Budget Authority and Outlays—Continued

(in millions of dollars)			
	1999 actual	2000 est.	2001 est.
Outlays			3
Total:			
Budget Authority	2,069	2,002	2,182
Outlays	1,972	1,865	2,184

The United States Customs Service, in partnership with other Federal agencies, is one of the Nation's principal means of border enforcement. Its mission is to ensure that all goods and persons entering and exiting the United States do so in compliance with all United States laws and regulations.

Commercial.—Commercial activities are all process/business area activities (Trade Compliance, Outbound, and Passenger Processing) which occur prior to a violation being confirmed or acceptance of a referral for investigation. This includes intelligence gathering, targeting, analysis and examination activities.

WORKLOAD DATA

	1999 actual	2000 est.	2001 est.
Total Commercial Entry Summaries (millions)	21.7	23.8	25.0
Total Passengers (in millions):			
Land	394.9	399.5	409.5
Air	75.7	79.3	83.5
Sea	9.2	9.3	10.0
Total Carriers (thousands):			
Land	135,804.3	139,199.3	142,679.4
Air	972.8	974.2	1,022.9
Sea	200.6	201.0	205.0

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Overall Trade Compliance Rate	85%	90%	90%
Overall Passenger Compliance Rate:			
Land	97.6%	97.8%	98%
Air	97.4%	97.7%	97.8%
Revenue Collection Compliance Rate	99%	99.06%	99%
Collection (billions \$)	19.1	18.7	19.2

Drug and Other Enforcement.—Drug and Other Enforcement activities are process activities which occur after confirmation of a violation or acceptance of a referral for investigation. Also included are enforcement strategies to address enforcement issues which impact more than one process, intelligence activities and investigations of drug and money laundering violations, intelligence activities and investigations related to alleged/suspected violations which are independent of process activities, the air and marine interdiction programs, and radio communications management.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Quantity of narcotics seized (thousands of lbs.):			
Heroin	1.9	1.9	1.9
Cocaine	160.4	172.0	172.5
Marijuana	1,147.6	1,300.0	1,320
Number of narcotics seizures:			
Heroin	911	1,000	1,050
Cocaine	2,509	2,600	2,650
Marijuana	15,699	16,500	17,000
Currency/Real Property Seized (millions \$)	360.1	374.1	396.4

The North American Free Trade Agreement Implementation Act (Public Law 103-182) extended the collection of existing Customs user fees (merchandise and passenger fees) through September 2003. Legislation will be proposed to extend these fees through 2010.

The Treasury Forfeiture Fund will provide \$11 million for Customs enforcement technology in 2001.

Object Classification (in millions of dollars)

Identification code 20-0602-0-1-751	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	900	917	970
11.3 Other than full-time permanent	17	21	21
11.5 Other personnel compensation	211	218	220
11.9 Total personnel compensation	1,128	1,156	1,211
12.1 Civilian personnel benefits	290	304	319
21.0 Travel and transportation of persons	33	45	50
22.0 Transportation of things	4	6	6
23.1 Rental payments to GSA	156	165	212
23.2 Rental payments to others	2	1	1
23.3 Communications, utilities, and miscellaneous charges	38	43	48
24.0 Printing and reproduction	3	4	4
25.1 Advisory and assistance services	42	40	31
25.2 Other services	119	173	89
25.3 Purchases of goods and services from Government accounts	27	30	20
25.4 Operation and maintenance of facilities	15	18	15
25.5 Research and development contracts	3	5	1
25.7 Operation and maintenance of equipment	28	29	29
26.0 Supplies and materials	27	26	28
31.0 Equipment	160	179	124
32.0 Land and structures		1	
41.0 Grants, subsidies, and contributions	1	1	
42.0 Insurance claims and indemnities		2	2
99.0 Subtotal, direct obligations	2,076	2,228	2,190
99.0 Reimbursable obligations	462	451	448
99.5 Below reporting threshold	2		
99.9 Total new obligations	2,540	2,679	2,638

Personnel Summary

Identification code 20-0602-0-1-751	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	17,249	17,271	17,559
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	1,988	2,037	2,041

SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

For necessary expenses of the United States Customs Service, \$3,000,000 to be derived only from the Harbor Services Fund.

Program and Financing (in millions of dollars)

Identification code 20-0602-2-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.04 Direct program			3
09.01 Reimbursable program			-3
10.00 Total new obligations			
New budget authority (gross), detail:			
Discretionary:			
40.25 Appropriation (special fund, indefinite) (Harbor services fund)			3
68.00 Spending authority from offsetting collections: Offsetting collections (cash)			-3
70.00 Total new budget authority (gross)			
Offsets:			
Against gross budget authority and outlays:			
88.45 Offsetting collections (cash) from: Offsetting Collections			3
Net budget authority and outlays:			
89.00 Budget authority			3
90.00 Outlays			3

Customs collects a fee on imports on behalf of the U.S. Army Corps of Engineers. Starting in 2001 the Administration proposes to offset the costs related to collecting this fee with funding derived from the Harbor Services Fund.

Object Classification (in millions of dollars)

Identification code 20-0602-2-1-751	1999 actual	2000 est.	2001 est.
25.2 Direct obligations: Other services			3
99.0 Reimbursable obligations: Subtotal, reimbursable obligations			-3
99.9 Total new obligations			

OPERATION, MAINTENANCE AND PROCUREMENT, AIR AND MARINE INTERDICTION PROGRAMS

For expenses, not otherwise provided for, necessary for the operation and maintenance of marine vessels, aircraft, and other related equipment of the Air and Marine Programs, including operational training and mission-related travel, and rental payments for facilities occupied by the air or marine interdiction and demand reduction programs, the operations of which include the following: the interdiction of narcotics and other goods; the provision of support to Customs and other Federal, State, and local agencies in the enforcement or administration of laws enforced by the Customs Service; and, at the discretion of the Commissioner of Customs, the provision of assistance to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts, **[\$108,688,000] \$156,875,000**, which shall remain available until expended: *Provided*, That no aircraft or other related equipment, with the exception of aircraft which is one of a kind and has been identified as excess to Customs requirements and aircraft which has been damaged beyond repair, shall be transferred to any other Federal agency, department, or office outside of the Department of the Treasury, during fiscal year **[2000] 2001** without **[the prior approval of] notice** to the Committees on Appropriations. (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-0604-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Air and marine interdiction	162	116	90
00.02 P3 interdiction	22	98	42
00.03 Procurement	6	3	25
09.01 Reimbursable program	5	1	1
10.00 Total new obligations	195	218	158
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	20	109	1
22.00 New budget authority (gross)	280	110	158
22.10 Resources available from recoveries of prior year obligations	4		
23.90 Total budgetary resources available for obligation	304	219	159
23.95 Total new obligations	-195	-218	-158
24.40 Unobligated balance available, end of year	109	1	1

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	114	109	157
40.15 Appropriation (emergency)	163		
40.75 Reduction pursuant to P.L. 106-51	-2		
43.00 Appropriation (total discretionary)	275	109	157
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	2	1	1
68.10 From Federal sources: Change in receivables and unpaid, unfiled orders	3		
68.90 Spending authority from offsetting collections (total discretionary)	5	1	1
70.00 Total new budget authority (gross)	280	110	158

Change in unpaid obligations:

Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	146	177	231

72.95 From Federal sources: Receivables and unpaid, unfiled orders	1	4	4
72.99 Total unpaid obligations, start of year	147	181	235
73.10 Total new obligations	195	218	158
73.20 Total outlays (gross)	-150	-164	-144
73.40 Adjustments in expired accounts (net)	-7		
73.45 Adjustments in unexpired accounts	-4		
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	177	231	246
74.95 From Federal sources: Receivables and unpaid, unfiled orders	4	4	4
74.99 Total unpaid obligations, end of year	181	235	250

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	74	77	111
86.93 Outlays from discretionary balances	76	87	33
87.00 Total outlays (gross)	150	164	144

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-2	-1	-1
Against gross budget authority only:			
88.95 From Federal sources: Change in receivables and unpaid, unfiled orders	-3		

Net budget authority and outlays:

89.00 Budget authority	275	109	157
90.00 Outlays	148	163	143

The Customs Air and Marine Interdiction Program combats the illegal entry of narcotics and other goods into the United States. This appropriation provides capital procurement and total operations and maintenance for the Customs air and marine program. This program also provides support for the interdiction of narcotics by other Federal, State and local agencies.

Object Classification (in millions of dollars)

Identification code 20-0604-0-1-751	1999 actual	2000 est.	2001 est.
Direct obligations:			
21.0 Travel and transportation of persons	6	9	12
22.0 Transportation of things		1	1
23.2 Rental payments to others	2	2	2
23.3 Communications, utilities, and miscellaneous charges	3	4	2
25.2 Other services	9	82	13
25.3 Purchases of goods and services from Government accounts	5		3
25.4 Operation and maintenance of facilities	3		2
25.7 Operation and maintenance of equipment	57		33
26.0 Supplies and materials	36	41	27
31.0 Equipment	68	78	59
99.0 Subtotal, direct obligations	189	217	154
99.0 Reimbursable obligations	6	1	1
99.5 Below reporting threshold			3
99.9 Total new obligations	195	218	158

CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES

Program and Financing (in millions of dollars)

Identification code 20-0608-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	2	9	7
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	11	15	7
22.00 New budget authority (gross)	7		
23.90 Total budgetary resources available for obligation	18	15	7
23.95 Total new obligations	-2	-9	-7
24.40 Unobligated balance available, end of year	15	7	

General and special funds—Continued

CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0608-0-1-751	1999 actual	2000 est.	2001 est.
New budget authority (gross), detail:			
Discretionary:			
40.15 Appropriation (emergency)	7		
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	1	1	5
73.10 Total new obligations	2	9	7
73.20 Total outlays (gross)	-2	-5	-4
74.40 Unpaid obligations, end of year: Obligated balance, end of year	1	5	9
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	1		
86.93 Outlays from discretionary balances	1	5	4
87.00 Total outlays (gross)	2	5	4
Net budget authority and outlays:			
89.00 Budget authority	7		
90.00 Outlays	2	5	4

This account funds major Customs construction, repair, and facility improvement initiatives.

Object Classification (in millions of dollars)

Identification code 20-0608-0-1-751	1999 actual	2000 est.	2001 est.
25.2 Other services	2	2	2
25.3 Purchases of goods and services from Government accounts		5	4
31.0 Equipment		1	1
99.0 Subtotal, direct obligations	2	8	7
99.5 Below reporting threshold		1	
99.9 Total new obligations	2	9	7

AUTOMATION MODERNIZATION

For expenses not otherwise provided for Customs automated systems, \$338,400,000, to remain available until expended, of which \$123,000,000 shall be for the operations and maintenance of the Automated Commercial System, \$5,400,000 shall be for the International Trade Data System, and \$210,000,000 shall be for the development of the Automated Commercial Environment.

Program and Financing (in millions of dollars)

Identification code 20-0610-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.04 Commercial			183
00.05 Drug and other enforcement			155
10.00 Total new obligations			338
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			338
23.95 Total new obligations			-338
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation			338
Change in unpaid obligations:			
73.10 Total new obligations			338
73.20 Total outlays (gross)			-178
74.40 Unpaid obligations, end of year: Obligated balance, end of year			160

Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			178
Net budget authority and outlays:			
89.00 Budget authority			338
90.00 Outlays			178

Summary of Budget Authority and Outlays

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Enacted/requested:			
Budget Authority			338
Outlays			178
Legislative proposal, not subject to PAYGO:			
Budget Authority			-210
Outlays			-210
Total:			
Budget Authority			128
Outlays			-32

Customs is in the process of modernizing its trade data processing system. The current system, the Automated Commercial System (ACS), will be replaced with the new Automated Commercial Environment (ACE). ACE will provide an upgrade to the system which will enable Customs to meet the demands of an increasing volume of trade and convert to a paperless process and an account-based system. These funds will support the ACS legacy system while the conversion to ACE is underway, provide resources for the conversion to the ACE system, and assist Customs in incorporating the development of an International Trade Data System into its overall plan for modernizing the trade data processing system.

Object Classification (in millions of dollars)

Identification code 20-0610-0-1-751	1999 actual	2000 est.	2001 est.
21.0 Travel and transportation of persons			2
23.1 Rental payments to GSA			26
25.2 Other services			79
31.0 Equipment			231
99.9 Total new obligations			338

AUTOMATION MODERNIZATION

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of authorizing legislation, the Secretary shall charge a fee, to be deposited as an offsetting collection to this appropriation to remain available until expended, for the purposes of the development of the Automated Commercial Environment: Provided, That upon enactment of such authorizing legislation, the amount appropriated above from the General Fund shall be reduced by \$210,000,000.

Program and Financing (in millions of dollars)

Identification code 20-0610-2-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.04 Commercial			-113
00.05 Drug and other enforcement			-97
09.01 Reimbursable program			210
10.00 Total new obligations			
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation			-210
68.00 Spending authority from offsetting collections: Offsetting collections (cash)			210
70.00 Total new budget authority (gross)			
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources			-210

Net budget authority and outlays:			
89.00	Budget authority		– 210
90.00	Outlays		– 210

The Administration proposes to establish a fee. Proceeds of the fee will offset the costs of modernizing the Customs automated commercial operations, specifically the development of the Automated Commercial Environment (ACE), which is critical to maintain the U.S. Customs Service's ability to process the increasing volume of trade data. Legislation will be transmitted to allow the Secretary to establish the fee.

Object Classification (in millions of dollars)			
Identification code 20–0610–2–1–751	1999 actual	2000 est.	2001 est.
Direct obligations:			
23.3	Communications, utilities, and miscellaneous charges		– 5
25.5	Research and development contracts		– 25
31.0	Equipment		– 180
99.0	Subtotal, direct obligations		– 210
99.0	Reimbursable obligations		210
99.9	Total new obligations		

CUSTOMS SERVICES AT SMALL AIRPORTS

Unavailable Collections (in millions of dollars)			
Identification code 20–5694–0–2–751	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99	Balance, start of year		
Receipts:			
02.01	User fees for customs service	2	2
Appropriation:			
05.01	Customs services at small airports	– 2	– 2
07.99	Total balance, end of year		

Program and Financing (in millions of dollars)			
Identification code 20–5694–0–2–751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01	Direct program	2	2
09.01	Reimbursable program	1	1
10.00	Total new obligations	3	3
Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	2	2
22.00	New budget authority (gross)	3	3
23.90	Total budgetary resources available for obligation	5	5
23.95	Total new obligations	– 3	– 3
24.40	Unobligated balance available, end of year	2	1
New budget authority (gross), detail:			
Discretionary:			
40.25	Appropriation (special fund, indefinite)	2	2
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	1	1
70.00	Total new budget authority (gross)	3	3
Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year		1
73.10	Total new obligations	3	3
73.20	Total outlays (gross)	– 3	– 3
74.40	Unpaid obligations, end of year: Obligated balance, end of year	1	1
Outlays (gross), detail:			
86.90	Outlays from new discretionary authority	3	3

Offsets:			
Against gross budget authority and outlays:			
88.40	Offsetting collections (cash) from: Non-Federal sources	– 1	– 1
Net budget authority and outlays:			
89.00	Budget authority	2	2
90.00	Outlays	2	2

Customs charges fees at certain small airports where the volume or value of business is insufficient to justify the availability of Customs services. The funds generated from these fees are applied to expenditures incurred in providing Customs services at each of these designated small airports. (19 U.S.C. 58b.)

The Treasury, Postal Service, and General Government Appropriations Act of 1998 (Public Law 105–284) made permanent the provision that Customs services at small airports may be derived from fees collected.

Object Classification (in millions of dollars)			
Identification code 20–5694–0–2–751	1999 actual	2000 est.	2001 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	2	2
99.0	Reimbursable obligations: Subtotal, reimbursable obligations	1	1
99.9	Total new obligations	3	3

Personnel Summary			
Identification code 20–5694–0–2–751	1999 actual	2000 est.	2001 est.
1001	Total compensable workyears: Full-time equivalent employment	63	69

HARBOR MAINTENANCE FEE COLLECTION
(INCLUDING TRANSFER OF FUNDS)

For administrative expenses related to the collection of the Harbor Maintenance Fee, pursuant to Public Law 103–182, \$3,000,000, to be derived from the Harbor Maintenance Trust Fund and to be transferred to and merged with the Customs "Salaries and Expenses" account for such purposes. (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)			
Identification code 20–8870–0–7–751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00	Total new obligations (object class 25.2)	3	3
Budgetary resources available for obligation:			
22.00	New budget authority (gross)	3	3
23.95	Total new obligations	– 3	– 3
New budget authority (gross), detail:			
Discretionary:			
40.26	Appropriation (trust fund, definite)	3	3
Change in unpaid obligations:			
73.10	Total new obligations	3	3
73.20	Total outlays (gross)	– 3	– 3
Outlays (gross), detail:			
86.90	Outlays from new discretionary authority	3	3
Net budget authority and outlays:			
89.00	Budget authority	3	3
90.00	Outlays	3	3

Summary of Budget Authority and Outlays			
(in millions of dollars)			
Enacted/requested:	1999 actual	2000 est.	2001 est.
Budget Authority	3	3	3

General and special funds—Continued

HARBOR MAINTENANCE FEE COLLECTION—Continued

(INCLUDING TRANSFER OF FUNDS)—Continued

Summary of Budget Authority and Outlays—Continued

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Outlays	3	3	3
Legislative proposal, not subject to PAYGO:			
Budget Authority			-3
Outlays			-3
Total:			
Budget Authority	3	3	
Outlays	3	3	

Customs collects a fee on imports on behalf of the U.S. Army Corps of Engineers. In 2000, collections are estimated at \$675 million. This appropriation provides funding derived from the Harbor services trust fund to offset costs incurred by Customs in collecting the fee.

HARBOR MAINTENANCE FEE COLLECTION

(INCLUDING TRANSFER OF FUNDS)

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-8870-2-7-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 25.2)			-3
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			-3
23.95 Total new obligations			3
New budget authority (gross), detail:			
Discretionary:			
40.26 Appropriation (trust fund, definite)			-3
Change in unpaid obligations:			
73.10 Total new obligations			-3
73.20 Total outlays (gross)			3
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			-3
Net budget authority and outlays:			
89.00 Budget authority			-3
90.00 Outlays			-3

The Administration will propose legislation to establish a Harbor services fund to replace the Harbor services trust fund. Starting in 2001, funding will be derived from the Harbor Services Fund to offset customs cost related to the fee collection.

Trust Funds

REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20-5687-0-2-806	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, duties and taxes, Puerto Rico, U.S. Customs Service	100	112	114
Appropriation:			
05.01 Refunds, transfers, and expenses of operation, Puerto Rico	-100	-112	-114
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5687-0-2-806	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Direct program	102	112	114
09.01 Reimbursable program	4	4	4
10.00 Total new obligations	106	116	118
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	1	1	
22.00 New budget authority (gross)	104	116	118
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	106	117	118
23.95 Total new obligations	-106	-116	-118
24.40 Unobligated balance available, end of year	1		
New budget authority (gross), detail:			
Mandatory:			
60.25 Appropriation (special fund, indefinite)	100	112	114
69.00 Offsetting collections (cash)	4	4	4
70.00 Total new budget authority (gross)	104	116	118
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	14	17	17
73.10 Total new obligations	106	116	118
73.20 Total outlays (gross)	-100	-116	-118
73.45 Adjustments in unexpired accounts	-1		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	17	17	17
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	100	116	118
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-4	-4	-4
Net budget authority and outlays:			
89.00 Budget authority	100	112	114
90.00 Outlays	97	112	114
Object Classification (in millions of dollars)			
Identification code 20-5687-0-2-806	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	16	16	17
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	19	19	20
12.1 Civilian personnel benefits	8	8	8
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services	3	4	4
25.3 Purchases of goods and services from Government accounts	1	1	1
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	2	2	2
26.0 Supplies and materials	1	1	1
31.0 Equipment	3	3	3
41.0 Payments to the Treasurer of Puerto Rico	59	66	67
44.0 Refunds	3	4	4
99.0 Subtotal, direct obligations	103	112	114
99.0 Reimbursable obligations	3	4	4
99.9 Total new obligations	106	116	118

Personnel Summary

Identification code 20-5687-0-2-806	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment	332	380	380

REFUNDS, TRANSFERS, AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Unavailable Collections (in millions of dollars)

Identification code 20-8789-0-7-751	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Proceeds of sales of unclaimed, abandoned, and seized goods, U.S. Customs Service, Treasury	4	5	5
Appropriation:			
05.01 Refunds, transfers and expenses, unclaimed, and abandoned goods	-4	-5	-5
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-8789-0-7-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	6	5	5
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	1	1	
22.00 New budget authority (gross)	4	5	5
22.10 Resources available from recoveries of prior year obligations	2		
23.90 Total budgetary resources available for obligation	7	6	5
23.95 Total new obligations	-6	-5	-5
24.40 Unobligated balance available, end of year	1		
New budget authority (gross), detail:			
Mandatory:			
60.27 Appropriation (trust fund, indefinite)	4	5	5
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	2		
73.10 Total new obligations	6	5	5
73.20 Total outlays (gross)	-7	-5	-5
73.45 Adjustments in unexpired accounts	-2		
74.40 Unpaid obligations, end of year: Obligated balance, end of year			
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	4	5	5
86.98 Outlays from mandatory balances	3		
87.00 Total outlays (gross)	7	5	5
Net budget authority and outlays:			
89.00 Budget authority	4	5	5
90.00 Outlays	7	5	5

Unclaimed and abandoned goods are held in storage under Customs custody for one year from the date of importation. At the end of that period, all merchandise upon which duties, storage, and other charges have not been paid is appraised and sold at public auction. The proceeds of such sales are deposited in this account. The salaries and expenses account is reimbursed for expenses of such sales and the balance is transferred to the general fund. (19 U.S.C. 528, 1491, 1493, 1559, 1613, 1624).

Object Classification (in millions of dollars)

Identification code 20-8789-0-7-751	1999 actual	2000 est.	2001 est.
25.2 Other services	2	2	2
25.7 Operation and maintenance of equipment	3	2	2

44.0 Refunds	1	1	1
99.9 Total new obligations	6	5	5

BUREAU OF ENGRAVING AND PRINTING

Federal Funds

Intragovernmental funds:

BUREAU OF ENGRAVING AND PRINTING FUND

Program and Financing (in millions of dollars)

Identification code 20-4502-0-4-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Operating expenditures:			
09.01 Currency program	428	469	486
09.02 Postage program	50	49	60
09.03 Other programs	7	7	4
Capital investment:			
09.11 Purchase of operating equipment	34	75	90
09.12 Plant alterations and experimental equipment	1	1	1
10.00 Total new obligations	520	601	641
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	48	147	76
22.00 New budget authority (gross)	567	530	580
22.10 Resources available from recoveries of prior year obligations	52		
23.90 Total budgetary resources available for obligation	667	677	656
23.95 Total new obligations	-520	-601	-641
24.40 Unobligated balance available, end of year	147	76	15
New budget authority (gross), detail:			
Discretionary:			
68.00 Spending authority from offsetting collections (gross): Offsetting collections (cash)	567	530	580
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	89	32	113
73.10 Total new obligations	520	601	641
73.20 Total outlays (gross)	-527	-520	-570
73.45 Adjustments in unexpired accounts	-52		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	32	113	184
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	567	530	580
86.93 Outlays from discretionary balances	-40	-10	-10
87.00 Total outlays (gross)	527	520	570
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources:			
88.00 Postage	-58	-51	-53
88.00 Other	-6	-5	-6
Non-Federal sources:			
88.40 Currency	-501	-472	-519
88.40 Other	-2	-2	-2
88.90 Total, offsetting collections (cash)	-567	-530	-580
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-40	-10	-10

The Bureau of Engraving and Printing designs, manufactures, and supplies Federal Reserve notes, various public debt instruments, as well as most evidences of a financial character issued by the United States, such as postage and internal revenue stamps. The Bureau executes certain printings for various territories administered by the United States, particularly postage and revenue stamps.

Intragovernmental funds—Continued**BUREAU OF ENGRAVING AND PRINTING FUND—Continued**

The anticipated work volume is based on estimates of requirements submitted by agencies served. The program comprises the following activities:

Engraving and printing—

Currency.—Total deliveries of currency for 2000 and 2001 are estimated to be 9.0 billion notes each year. During 1999, the Bureau delivered 11.4 billion Federal Reserve notes.

Stamps.—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 2000 and 2001 are estimated to be 15.0 billion each year. In 1999, the Bureau delivered 19.0 billion stamps.

Securities.—This program encompasses the production of a wide variety of bonds, notes, and debentures for the Bureau of Public Debt and certain other agencies of the Government.

Commissions, certificates, etc.—This program is comprised primarily of Presidential and Department of Defense commissions and certificates, White House invitations, and identification cards for various Government agencies. It represents a small portion of the Bureau's total workload.

Space utilized by other agencies.—Other agencies are charged for services provided in the space occupied in the Bureau's buildings.

Other miscellaneous services.—A wide variety of miscellaneous services are performed by Bureau personnel for other agencies, which are charged on an actual cost basis.

Purchase of operating equipment.—This category consists of new purchases and replacement of printing equipment and other related printing items.

Plant alterations and experimental equipment.—This category encompasses alterations made on the Bureau's buildings and purchases of experimental equipment.

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. Bureau operations during 1999 resulted in an increase to retained earnings of \$38 million.

PERFORMANCE MEASURES

	1999 actual	2000 est.	2001 est.
Manufacturing workyears	2,180	2,057	2,057
Protection and accountability of assets	415	402	402
Resource management workyears	289	291	291
Total workyears	2,884	2,750	2,750
Manufacturing:			
Federal Reserve orders met as requested	100%	100%	100%
USPS orders met as requested	100%	100%	100%
Change in productivity from prior year	15.9%	-15%	0%
Manufacturing cost for currency (cost per 1000 notes)	\$25.87	\$24.29	\$26.50
Manufacturing cost for stamps 100 stamp flag coil pressure sensitive (cost per 1000 stamps)	\$1.31	\$1.59	\$1.65
Notes returned by Federal Reserve due to manufacturing defect (per million notes) .....	.0219	.0250	.0250
Stamps returned by USPS due to manufacturing defect (per million notes) .....	.3365	.1000	.1000
Notes returned by Federal Reserve because of counterfeit deterrence defect (per million notes) .....	.0453	.0500	.0500
Workload Measure:			
Federal Reserve note deliveries (in billions)	11.4	9.0	9.0
Postage stamp deliveries (in billions)	19.0	15.0	15.0
Protection and Accountability of Assets:			
Currency shipment discrepancies (per million notes) .....	.0092	.0100	.0100
Postage Stamp discrepancies (per million stamps)	14.0	20.0	20.0
Resource Management:			
Annual financial statement audit opinion	(1)	(2)	(2)

¹ Unqualified opinion received.

² Unqualified opinion expected.

Statement of Operations (in millions of dollars)

Identification code 20-4502-0-4-803	1998 actual	1999 actual	2000 est.	2001 est.
0101 Revenue	437	567	530	580
0102 Expense	-460	-529	-501	-550
0105 Net income or loss (-)	-23	38	29	30

Balance Sheet (in millions of dollars)

Identification code 20-4502-0-4-803	1998 actual	1999 actual	2000 est.	2001 est.
ASSETS:				
Non-Federal assets:				
1206 Receivables, net	41	51	36	38
1207 Advances and prepayments	1	4	1	1
Other Federal assets:				
1801 Cash and other monetary assets	138	180	190	190
1802 Inventories and related properties	70	72	61	56
1803 Property, plant and equipment, net	351	334	382	412
1901 Other assets—Machinery repair parts	27	29	27	28
1999 Total assets	628	670	697	725
LIABILITIES:				
Federal liabilities: Accounts payable				
2101	23	36	21	20
Non-Federal liabilities:				
2201 Accounts payable	24	17	28	27
2206 Pension and other actuarial liabilities	41	39	41	41
2999 Total liabilities	88	92	90	88
NET POSITION:				
3100 Appropriated capital	32	32	32	32
3300 Cumulative results of operations	508	546	575	605
3999 Total net position	540	578	607	637
4999 Total liabilities and net position	628	670	697	725

Object Classification (in millions of dollars)

Identification code 20-4502-0-4-803	1999 actual	2000 est.	2001 est.
Personnel compensation:			
11.1 Full-time permanent	129	135	142
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	32	22	23
11.9 Total personnel compensation	164	160	168
12.1 Civilian personnel benefits	34	32	35
21.0 Travel and transportation of persons	1	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	10	12	14
24.0 Printing and reproduction	1	1	1
25.2 Other services	45	57	59
26.0 Supplies and materials	231	259	269
31.0 Equipment	33	75	90
42.0 Insurance claims and indemnities	1	1	1
99.9 Total new obligations	520	601	641

Personnel Summary

Identification code 20-4502-0-4-803	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	2,489	2,590	2,590

UNITED STATES MINT**Federal Funds****Public enterprise revolving funds:****UNITED STATES MINT PUBLIC ENTERPRISE FUND****Program and Financing (in millions of dollars)**

Identification code 20-4159-0-3-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
09.01 Circulating coinage	361	399	299
09.02 Commemorative states quarters	120	242	253

09.03	Numismatic and investment products	907	788	556
09.04	Protection	25	28	29
10.00	Total new obligations	1,413	1,457	1,137
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year	31	6	6
22.00	New budget authority (gross)	1,399	1,457	1,137
22.10	Resources available from recoveries of prior year obligations	-11		
23.90	Total budgetary resources available for obligation	1,419	1,463	1,143
23.95	Total new obligations	-1,413	-1,457	-1,137
24.40	Unobligated balance available, end of year	6	6	6
New budget authority (gross), detail:				
Discretionary:				
40.05	Appropriation (indefinite)			18
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	1,399	1,457	1,119
70.00	Total new budget authority (gross)	1,399	1,457	1,137
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance, start of year	172	177	172
73.10	Total new obligations	1,413	1,457	1,137
73.20	Total outlays (gross)	-1,419	-1,462	-1,119
73.45	Adjustments in unexpired accounts	11		
74.40	Unpaid obligations, end of year: Obligated balance, end of year	177	172	190
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	1,399	1,437	1,091
86.93	Outlays from discretionary balances	20	25	28
87.00	Total outlays (gross)	1,419	1,462	1,119
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
Non-Federal sources:				
88.40	Circulating coinage	-382	-427	-310
88.40	Commemorative quarters	-120	-242	-253
88.40	Numismatic and investment products	-897	-788	-556
88.90	Total, offsetting collections (cash)	-1,399	-1,457	-1,119
Net budget authority and outlays:				
89.00	Budget authority			18
90.00	Outlays	20	5	

The United States Mint manufactures coins, sells numismatic and investment products, and provides for 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 new Fund encompasses the previous Salaries and Expenses, Coinage Profit Fund, Coinage Metal Fund, and the Numismatic Public Enterprise 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 activities: 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 coins that are put into circulation, including 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 the costs of production and distribution. The difference between the face value of the coins and these costs are profit, which is deposited as seigniorage to the general fund. In 1999, the Mint transferred \$1,018 million to the general fund. Any seigniorage used to finance the Mint's capital acquisitions is recorded as budget authority in the year that funds are obligated for this purpose, and as receipts over the life of the asset.

Circulating Coinage.—This activity funds the manufacture of circulating coins for sale to the Federal Reserve System as determined by public demand. In 2001, this activity will manufacture 23.5 billion coins for sale to the Federal Reserve System. In 1996, with the merger of the former Coinage Metal Fund into the Mint Public Enterprise Fund, the Mint began including the cost of metal in the Circulating Coinage activity.

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, and national and historic medals. The activity also includes nonrecurring programs for coins and medals which are legislated to commemorate specific events or individuals. In 2001, this activity will fund the Capitol Visitor Center Commemorative Coin Act of 1999. 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 will be issued in the order of each state's admission to the Union. The Mint will produce five different state quarter designs each year resulting in a 10-year program. All coins produced for this program are considered to be numismatic products (Public Law 105-124).

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.

Circulating Coinage Activity:	1999 actual	2000 est.	2001 est.
Frequency of time meeting a minimum, seasonal-adjusted, inventory level (beginning July 2000)	N/A	100%	100%
Federal Reserve Board Customer Satisfaction Survey results	N/A	85%	85%
Average cost per 1000 units of circulating clad and nickel coinage (including metal)	\$31.27	\$34.48	\$34.48
Average cost per 1000 units of circulating pennies (including metal)	\$8.35	\$7.74	\$7.74
Clad and nickel coins produced per circulating production payroll dollar	207	170	170
Numismatic and Investment Products:			
American Customer Satisfaction Index score of 85	86	85	85
Percent of commemorative coins shipped within standard	N/A	98%	98%
Percent of recurring coin products shipped within standard	N/A	98%	98%
Numismatic contribution margin for bullion	1.59%	2%	2%
Numismatic contribution margin for non-bullion	22.18%	15%	15%
Protection:			
Dollar losses per billion of Reserve Value	0.000	0.000	0.000

Statement of Operations (in millions of dollars)

Identification code 20-4159-0-3-803	1998 actual	1999 actual	2000 est.	2001 est.
0101 Revenue	1,035	1,419	1,463	1,143
0102 Expense	-1,004	-1,413	-1,457	-1,137
0105 Net income or loss (-)	31	6	6	6

Balance Sheet (in millions of dollars)

Identification code 20-4159-0-3-803	1998 actual	1999 actual	2000 est.	2001 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	202	183	110	110
Investments in US securities:				
1106 Receivables, net	3	4	3	3
1107 Advances and prepayments		3	6	6
Other Federal assets:				
1802 Inventories and related properties	178	248	290	299
1803 Property, plant and equipment, net	154	169	347	357
1901 Other assets	55	35	60	62
1999 Total assets	592	642	816	837
LIABILITIES:				
2101 Federal liabilities: Accounts payable	93	89	125	129

Public enterprise revolving funds—Continued

UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

Balance Sheet (in millions of dollars)—Continued

Identification code 20-4159-0-3-803	1998 actual	1999 actual	2000 est.	2001 est.
Non-Federal liabilities:				
2201 Accounts payable	39	27	15	15
2207 Other	45	79	117	121
2999 Total liabilities	177	195	257	265
NET POSITION:				
3300 Cumulative results of operations	415	447	559	572
3999 Total net position	415	447	559	572
4999 Total liabilities and net position	592	642	816	837

Object Classification (in millions of dollars)

Identification code 20-4159-0-3-803	1999 actual	2000 est.	2001 est.
Personnel compensation:			
11.1 Full-time permanent	82	121	126
11.3 Other than full-time permanent	4	9	10
11.5 Other personnel compensation	19	12	12
11.9 Total personnel compensation	105	142	148
12.1 Civilian personnel benefits	25	34	36
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	4	7	6
22.0 Transportation of things	8	36	37
23.1 Rental payments to GSA	4	6	6
23.2 Rental payments to others	3	4	4
23.3 Communications, utilities, and miscellaneous charges ..	11	15	16
24.0 Printing and reproduction	5	6	7
25.2 Other services	88	149	98
26.0 Supplies and materials	1,053	938	709
31.0 Equipment	81	47	47
32.0 Land and structures	25	72	22
99.9 Total new obligations	1,413	1,457	1,137

Personnel Summary

Identification code 20-4159-0-3-803	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	2,290	3,107	3,068

BUREAU OF THE PUBLIC DEBT

Federal Funds

General and special funds:

ADMINISTERING THE PUBLIC DEBT

For necessary expenses connected with any public-debt issues of the United States, **[\$182,219,000] \$187,301,000**, 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 expended for systems modernization; *Provided*, That the sum appropriated herein from the General Fund for fiscal year **[2000] 2001** shall be reduced by not more than \$4,400,000 as definitive security issue fees and Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year **[2000] 2001** appropriation from the General Fund estimated at **[\$177,819,000, and in] \$182,901,000**. In addition, **[\$20,000] \$23,600** 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; and in addition, to be appropriated from the General Fund, such sums as may be necessary for administrative expenses in association with the South Dakota Trust Fund and the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration and Lower Brule Sioux Tribe Terrestrial Restoration Trust Fund, as authorized by sections 603(f) and 604(f) of Public Law 106-53. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0560-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Savings and retirement securities	134	144	146
00.02 Marketable and special securities	40	40	41
00.03 Reimbursements to Federal Reserve Banks	140	146	162
09.01 Reimbursable program	4	4	4
10.00 Total new obligations	318	334	353
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	8	10	
22.00 New budget authority (gross)	319	324	353
22.10 Resources available from recoveries of prior year obligations	3		
23.90 Total budgetary resources available for obligation	330	334	353
23.95 Total new obligations	-318	-334	-353
23.98 Unobligated balance expiring or withdrawn	-2		
24.40 Unobligated balance available, end of year	10		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	173	178	183
40.75 Reduction pursuant to P.L. 106-51	-1		
40.76 Reduction pursuant to P.L. 106-113		-1	
42.00 Transferred from other accounts	1		
43.00 Appropriation (total discretionary)	173	177	183
Mandatory:			
60.05 Appropriation (indefinite)	139	139	162
60.75 Reduction pursuant to P.L. 106-51	-1		
62.50 Appropriation (total mandatory)	138	139	162
Spending authority from offsetting collections:			
Discretionary:			
Offsetting collections (cash):			
68.00 Offsetting collections (cash)	4	4	4
68.00 Offsetting collections (user fees)	4	4	4
68.90 Spending authority from offsetting collections (total discretionary)	8	8	8
70.00 Total new budget authority (gross)	319	324	353
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	88	91	63
73.10 Total new obligations	318	334	353
73.20 Total outlays (gross)	-313	-362	-353
73.40 Adjustments in expired accounts (net)	1		
73.45 Adjustments in unexpired accounts	-3		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	91	63	63
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	160	164	169
86.93 Outlays from discretionary balances	14	21	28
86.97 Outlays from new mandatory authority	67	104	121
86.98 Outlays from mandatory balances	72	71	35
87.00 Total outlays (gross)	313	362	353
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-4	-4	-4
88.40 Non-Federal sources	-4	-4	-4
88.90 Total, offsetting collections (cash)	-8	-8	-8
Net budget authority and outlays:			
89.00 Budget authority	311	316	345
90.00 Outlays	305	354	345

This appropriation provides funds for the conduct of all public debt operations and the promotion of the sale of U.S. savings-type securities.

Processing and accounting for:

Savings securities.—This activity involves the issuance, servicing, and retirement of savings bonds and notes and

retirement-type securities, including: (1) the maintenance and servicing of individual accounts of owners of series H and HH bonds and the authorization of interest payments; and (2) the maintenance of accounting control over financial transactions, securities transactions and accountability, and interest cost. These functions are performed directly by the Bureau of the Public Debt, by the Federal Reserve Banks as fiscal agents of the United States, and by the qualified agents which issue and redeem savings bonds and notes. This activity also consists of sales promotion efforts, using press, radio, other advertising media, and organized groups, augmented by concentrated sales campaigns emphasizing payroll savings plans.

	1999 actual	2000 est.	2001 est.
Number of Savings Securities Redemptions (000)	66,272	70,800	70,800
Number of Savings Securities Issued (000)	49,125	58,350	58,350
Provide quality service to purchasers of savings bonds:			
Percent over-the-counter issued within three weeks	99	95	95
Percent of customer service transactions within four weeks	97.28	90	90

Marketable and special securities.—This activity involves all securities of the United States, other than savings and retirement securities, including securities of Government corporations for which the Bureau of the Public Debt provides services. Functions performed relate to the issuance, servicing, and retirement of these securities, both directly by the Bureau and through the Federal Reserve Banks, as fiscal agents, including: (1) The maintenance and servicing of individual accounts of owners of registered securities and book-entry Treasury bills; (2) the authorization of interest and principal payments; and (3) the maintenance of accounting control over financial transactions, securities transactions and accountability, and interest cost.

	1999 actual	2000 est.	2001 est.
Meet the borrowing needs of the Federal Government:			
Percent of auctions completed without error	100	100	100
Percent completed within one hour	100	95	95
Quality service to investors:			
Percent of TD transactions within 3 weeks	98.32	90	90
Percent of TD payments timely	100	100	100
Percent of TD payments accurately	100	99.9	99.9
Percent CBE payments accurately and timely	100	100	100
Process Government Securities Investment Program transactions timely	100	100	100
Process Government Securities Investment Program transactions accurately	99.992	99.9	99.9

Object Classification (in millions of dollars)

Identification code 20-0560-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	63	64	67
11.5 Other personnel compensation	2	4	4
11.9 Total personnel compensation	65	68	71
12.1 Civilian personnel benefits	15	15	15
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	6	7	7
23.3 Communications, utilities, and miscellaneous charges	16	21	18
24.0 Printing and reproduction	4	4	4
25.2 Other services	33	37	37
25.3 Purchases of goods and services from Government accounts	160	162	181
25.7 Operation and maintenance of equipment	3	3	3
26.0 Supplies and materials	2	3	3
31.0 Equipment	7	7	7
99.0 Subtotal, direct obligations	314	330	349
99.0 Reimbursable obligations	4	4	4
99.9 Total new obligations	318	334	353

Personnel Summary

Identification code 20-0560-0-1-803	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	1,481	1,568	1,568
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	5	5	5

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 20-1710-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 42.0)		1	1
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	1	1	1
23.95 Total new obligations		-1	-1
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	1	1	1
Change in unpaid obligations:			
73.10 Total new obligations		1	1
73.20 Total outlays (gross)		-1	-1
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		1	1
Net budget authority and outlays:			
89.00 Budget authority	1	1	1
90.00 Outlays		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 500 claims are paid annually.

INTERNAL REVENUE SERVICE

The mission of the Internal Revenue Service is to provide America's 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.

To achieve this mission, the Service has established three strategic goals. In order to achieve the first goal "Service to Each Taxpayer," the IRS will make filing easier, provide first quality service to each taxpayer needing help with his or her return or account, provide prompt, professional, helpful treatment to taxpayers in cases where additional taxes may be due, and improve taxpayer access to toll-free telephone assistance. Second, to achieve the goal of "Service to All Taxpayers," the IRS will increase fairness of compliance, and increase overall compliance. The Service will meet its third goal "Productivity Through a Quality Work Environment," by increasing employee job satisfaction and productivity while the economy grows and service improves.

The IRS is changing the way it uses measures to focus attention on priorities, assess organizational performance and identify improvement opportunities. Management processes and activities are being realigned to ensure that they support the mission of the IRS and incorporate the principles of a balanced measurement system. Under this new approach, the framework for measuring organizational performance is aligned with its strategic goals and balances the Service's focus across three major areas: business results, customer satisfaction, and employee satisfaction, with business results

being comprised of measures of quality and quantity. Unlike previous measurement efforts, the redesigned measures ensure that customer and employee satisfaction share equal importance with business results in driving the agency's plans and programs.

In planning for 2001, the balanced measures approach has led to a budget proposal, the Staffing Tax Administration for Balance and Equity (STABLE) initiative, to address declining enforcement and customer service activities and to improve employee satisfaction. IRS staffing levels have been declining and shrinking relative to the size of the economy, while, at the same time, the tax code has become more complex. In addition, the passage of the IRS Reform and Restructuring Act of 1998 has required an enormous amount of time and money to implement. STABLE resources will allow IRS to reverse the trend in declining enforcement activity, improve customer service, and provide better tools to employees. The budget includes a supplemental request for 2000 to begin implementing this critical initiative as soon as possible.

The Service's sixteen budget activities represent the Service's various functional components; each activity contributes to the achievement of the Service's mission and strategic goals and objectives.

KEY PERFORMANCE INDICATORS

Strategic Goals:	1999 actual	2000 est.	2001 est.
Service to Each Taxpayer:			
Customer Satisfaction—Toll Free. ¹	6.2	6.3	6.3
Customer Satisfaction—Walk-In. ¹	6.4	6.5	6.5
Customer Satisfaction—Field and Office Examination. ¹	4.1	4.4	4.5
Customer Satisfaction—Field Collection. ¹	3.9	3.9	4.1
Service to All Taxpayers:			
Toll-Free Level of Service	53.3%	58.0%	60.0%
Number of Calls Answered—Includes Automated (millions)—workload projection only ²	110.3	118.0	118.0
Tax Law Accuracy Rate for Taxpayer Inquiries (Toll Free)	73.3%	80.0%	84.0%
Number of Taxpayers Served—Walk-In (millions)—workload projection only ²	10.0	10.0	10.0
Field Collection Quality	86%	86%	88%
Field Examination Quality	65%	68%	70%
Office Examination Quality	70%	72%	73%
Total Net Revenue Collected (trillions)—workload projection only ²	1,746	1,862	1,920
Total Enforcement Revenue Collected—workload projection only ² (billions)	32.9	34.8	33.0
Total Enforcement Revenue Protected—workload projection only ² (billions)	5.5	5.5	5.5
Productivity Through a Quality Work Environment			
Employee Satisfaction (Service-wide)	55%	55%	55%

¹ Customer satisfaction scores are based on surveys of calendar year 1998 activities. The scores are based on a scale of 1 to 7, with 7 being the best.

² This indicator is not intended to be a performance target but is to be used only as a workload projection.

Federal Funds

General and special funds:

PROCESSING, ASSISTANCE, AND MANAGEMENT

For necessary expenses of the Internal Revenue Service for tax returns processing; revenue accounting; tax law and account assistance to taxpayers by telephone and correspondence; providing an independent taxpayer advocate within the Service; programs to match information returns and tax returns; management services; rent and utilities; and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$3,312,535,000; \$3,699,499,000, of which up to \$3,950,000 shall be for the Tax Counseling for the Elderly Program, and of which not to exceed \$25,000 shall be for official reception and representation expenses. (Treasury Department, Appropriations Act, 2000.)

Unavailable Collections (in millions of dollars)

Identification code 20-0912-0-1-803	1999 actual	2000 est.	2001 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 New installment agreements fees	69	72	72
02.02 Restructured installment agreements fees	12	13	13

02.03 Enrolled agent fee increase	2		
02.04 General user fees, miscellaneous retained fees	5	5	5
02.99 Total receipts	88	90	90
Appropriation:			
05.01 Processing, assistance, and management	-78	-82	-82
05.02 Tax law enforcement	-10	-8	-8
05.99 Subtotal appropriation	-88	-90	-90
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-0912-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Submission processing	920	962	1,060
00.02 Telephone and correspondence	857	955	1,062
00.03 Document matching	61	58	75
00.04 Inspection	103		
00.05 Management services	638	627	703
00.06 Rent and utilities	632	696	736
00.07 Taxpayer advocate service		138	146
01.00 Subtotal, direct programs	3,211	3,436	3,782
09.01 Reimbursable program	29	30	30
10.00 Total new obligations	3,240	3,466	3,812

Budgetary resources available for obligation:

21.40 Unobligated balance available, start of year	12	13	
22.00 New budget authority (gross)	3,242	3,453	3,811
23.90 Total budgetary resources available for obligation	3,254	3,466	3,811
23.95 Total new obligations	-3,240	-3,466	-3,812
23.98 Unobligated balance expiring or withdrawn	-1		
24.40 Unobligated balance available, end of year	13		

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	3,086	3,313	3,699
40.75 Reduction pursuant to P.L. 106-51	-1		
40.76 Reduction pursuant to P.L. 106-113		-32	
42.00 Transferred from other accounts	41	60	
43.00 Appropriation (total discretionary)	3,126	3,341	3,699
50.00 Reappropriation	9		
Mandatory:			
60.25 Appropriation (special fund, indefinite)	78	82	82
Discretionary:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	29	30	30
70.00 Total new budget authority (gross)	3,242	3,453	3,811

Change in unpaid obligations:

72.40 Unpaid obligations, start of year: Obligated balance, start of year	538	516	530
73.10 Total new obligations	3,240	3,466	3,812
73.20 Total outlays (gross)	-3,231	-3,452	-3,779
73.40 Adjustments in expired accounts (net)	-31		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	516	530	563

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	2,871	3,069	3,395
86.93 Outlays from discretionary balances	282	302	302
86.97 Outlays from new mandatory authority	78	82	82
87.00 Total outlays (gross)	3,231	3,452	3,779

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-29	-30	-30

Net budget authority and outlays:

89.00 Budget authority	3,213	3,423	3,781
90.00 Outlays	3,202	3,422	3,749

Summary of Budget Authority and Outlays

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Enacted/requested:			
Budget Authority	3,213	3,423	3,781

Outlays	3,202	3,423	3,749
Supplemental proposal:			
Budget Authority		20	
Outlays		18	2
Total:			
Budget Authority	3,213	3,443	3,781
Outlays	3,202	3,441	3,751

This appropriation provides for: processing tax returns and related documents; assisting taxpayers in the filing of their returns and in paying taxes that are due; matching information returns with tax returns; conducting background investigations; managing financial resources, rent and utilities; and providing an independent taxpayer advocate within the Service.

Submission Processing.—This activity enables the Internal Revenue Service to develop, publish, and distribute tax forms, publications, and instructions to taxpayers; receive and process paper and electronic income tax returns and supplemental documents; process and account for tax revenues; process information returns such as wage, dividend, and interest statements; provide for payment of refunds and issue notices that payments are overdue; identify possible non-filers for investigation; and assist in the selection of tax returns for audit. This activity also funds the IRS World Wide Web site that enables taxpayers to retrieve federal tax forms, instructions, publications, and other information electronically. Within this activity are all actions associated with Electronic Tax Administration, including receipt of electronically filed tax returns, information documents, and taxes due; electronic refund payments to taxpayers; and electronic communications between the IRS and taxpayers or third parties.

Telephone and Correspondence.—This activity enables the IRS to operate districts' and service centers' toll-free telephone operations, which provide responses to taxpayer requests received via telephone; perform adjustments and taxpayer relations functions which receive and analyze taxpayer inquiries initiated by correspondence; initiate contacts with taxpayers to resolve accounts before District Office action is required; prepare and issue letters proposing assessments; issue statutory notices of deficiency; operate the Automated Collection System; and determine taxpayers' correct income levels and corresponding tax liabilities.

Document Matching.—This activity includes the Underreporter, Combined Annual Wage Reporting (CAWR), and Federal Unemployment Tax Act (FUTA) Programs. The Document Matching Program enables the Service to identify and follow-up on income reporting discrepancies and unsubstantiated deductions and to verify facts and amounts in question through taxpayer contact prior to assessing additional tax or refunding excess credits. These taxpayer contacts are carried out in service centers through correspondence.

Inspection.—This appropriation formerly contained the IRS Inspection activity. Most of the functions of this activity were transferred to the Treasury Inspector General for Tax Administration that was established by the IRS Reform and Restructuring Act of 1988 (P.L. 105-206). The last appropriation for the IRS Inspection activity was included in the Treasury Appropriations Act, 1999 (P.L. 105-277).

Management Services.—This activity sets policies and goals, provides leadership and direction for the Service, and provides Servicewide policy guidance for managing contract administration and procurement programs, conducting the Service's planning, budgeting, and communication strategies, conducting analysis of programs and investments to support strategic decision-making, acquiring resources, and maintaining controls and safeguards over those resources conducting personnel security investigations as required, and developing and managing the human and logistical resources required to fulfill the Service's mission in administering the nation's tax

laws. It also provides all administrative services for IRS National Office and field installations.

Rent and Utilities.—This activity provides rent and utilities for the entire Service.

Taxpayer Advocate Service.—This activity provides an independent advocate for taxpayers within the Service, ensuring that the individual interests of the taxpayer are represented in all aspects of the policies and procedures of the Service, resolving taxpayers' problems through prompt identification and settlement, preventing future problems through prompt identification of the underlying causes of taxpayers' problems, identifying and raising the awareness of systemic issues impacting the operating divisions, reporting regularly to Congress on the program's effectiveness and issues adversely affecting taxpayers, maintaining liaisons with Congressional offices, and educating the public on the role of the Advocate. The Taxpayer Advocate Service includes the immediate office of the National Taxpayer Advocate, the headquarters staff, nine Area offices, 74 local/service center offices responsible for resolving Taxpayer Advocate cases, and two Operating Division Taxpayer Advocate Offices responsible for working directly with the operating divisions to identify and recommend solutions to systemic problems. All Taxpayer Advocate employees report directly to the National Taxpayer Advocate.

Object Classification (in millions of dollars)

Identification code 20-0912-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,149	1,365	1,466
11.3 Other than full-time permanent	313	307	344
11.5 Other personnel compensation	109	84	74
11.9 Total personnel compensation	1,571	1,756	1,884
12.1 Civilian personnel benefits	393	428	503
13.0 Benefits for former personnel	26	18	43
21.0 Travel and transportation of persons	43	39	44
22.0 Transportation of things	15	15	16
23.1 Rental payments to GSA	526	612	624
23.3 Communications, utilities, and miscellaneous charges	153	141	143
24.0 Printing and reproduction	83	83	88
25.1 Advisory and assistance services	88	84	97
25.2 Other services	162	149	187
25.4 Operation and maintenance of facilities	64	60	93
25.5 Research and development contracts	1	2	2
25.6 Medical care		1	1
25.7 Operation and maintenance of equipment	18	6	6
26.0 Supplies and materials	20	18	19
31.0 Equipment	44	20	28
41.0 Grants, subsidies, and contributions	4	4	4
99.0 Subtotal, direct obligations	3,211	3,436	3,782
99.0 Reimbursable obligations	29	30	30
99.9 Total new obligations	3,240	3,466	3,812

Personnel Summary

Identification code 20-0912-0-1-803	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	43,183	46,416	48,076
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	498	508	508

TAX LAW ENFORCEMENT

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; providing litigation support; issuing technical rulings; providing top quality service to tax exempt customers, including employee plans, exempt organizations, and government entities; examining employee plans and exempt organizations; conducting criminal investigation and enforcement activities;

General and special funds—Continued

TAX LAW ENFORCEMENT—Continued

securing unfiled tax returns; collecting unpaid accounts; compiling statistics of income and conducting compliance research; purchase (for police-type use, not to exceed 850) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$3,336,838,000; \$3,439,020,000, of which not to exceed \$1,000,000 shall remain available until September 30, [2002] 2003, for research, and of which not to exceed \$150,000 shall be for official reception and representation expenses associated with hosting the Inter-American Center of Tax Administration (CIAT) 2000 Conference]. (Treasury Department Appropriations Act, 2000.)

Program and Financing (in millions of dollars)

Identification code 20-0913-0-1-999	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Criminal investigations	365	386	400
00.02 Examination	1,696	1,775	1,890
00.03 Collection	694	674	724
00.04 Tax exempt and government entities	138	156	169
00.05 Statistics of income	26	28	30
00.06 Chief counsel	222	226	235
09.01 Reimbursable program	65	66	92
10.00 Total new obligations	3,206	3,311	3,540
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	11		
22.00 New budget authority (gross)	3,200	3,312	3,539
23.90 Total budgetary resources available for obligation	3,211	3,312	3,539
23.95 Total new obligations	-3,206	-3,311	-3,540
23.98 Unobligated balance expiring or withdrawn	-3		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	3,164	3,337	3,439
40.75 Reduction pursuant to P.L. 106-51	-10		
41.00 Transferred to other accounts	-40	-100	
42.00 Transferred from other accounts	1	1	
43.00 Appropriation (total discretionary)	3,115	3,238	3,439
50.00 Reappropriation	10		
Mandatory:			
60.25 Appropriation (special fund, indefinite)	10	8	8
Discretionary:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	65	66	92
70.00 Total new budget authority (gross)	3,200	3,312	3,539
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	288	264	194
73.10 Total new obligations	3,206	3,311	3,540
73.20 Total outlays (gross)	-3,193	-3,381	-3,527
73.40 Adjustments in expired accounts (net)	-36		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	264	194	207
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	2,982	3,110	3,325
86.93 Outlays from discretionary balances	201	264	194
86.97 Outlays from new mandatory authority	10	8	8
87.00 Total outlays (gross)	3,193	3,381	3,527
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-65	-66	-92
Net budget authority and outlays:			
89.00 Budget authority	3,135	3,246	3,447
90.00 Outlays	3,127	3,315	3,435

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	1999 actual	2000 est.	2001 est.
Budget Authority	3,135	3,246	3,447

Outlays	3,128	3,316	3,435
Supplemental proposal:			
Budget Authority		7	
Outlays		7	
Total:			
Budget Authority	3,135	3,253	3,447
Outlays	3,128	3,323	3,435

This appropriation provides for the examination of tax returns, both domestic and international, and the administrative and judicial settlement of taxpayer appeals of examination findings. It also provides for issuing 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 and other financial crimes, collecting unpaid accounts, securing unfiled tax returns and payments, analyzing and determining the reasons for delinquent accounts, preventing accounts from becoming delinquent, and preventing nonfiling. This appropriation supports the Statistics of Income activity, which provides annual income, financial, and tax data from tax returns filed by individuals, corporations, and tax-exempt organizations. Likewise, it provides resources for market-based research to identify compliance issues, for conducting tests of treatments to address non-compliance, and for the implementation of successful treatments of taxpayer non-compliant behavior. Finally, this appropriation provides for legal counsel regarding legal interpretation of the law and representation in litigation. This request ensures IRS's ability to provide equitable application and enforcement of the tax laws, to provide information and assistance to taxpayers to help them comply with the tax laws, to identify possible nonfilers for investigations, and to investigate violations of criminal statutes, including both tax and money laundering charges, that fall under the jurisdiction of the Internal Revenue Service.

Criminal Investigation.—This activity provides for enforcement of criminal statutes relating to violations of internal revenue laws and other financial crimes. It investigates cases of suspected intent to defraud, involving both legal and illegal sources of income, and recommends prosecution as warranted. It assists in the preparation and trial of criminal tax and money laundering investigations. This activity also includes the investigation and prosecution of tax and money laundering violations associated with narcotics organizations. The IRS serves as the Treasury Department's primary receiver and processor of statutorily filed Bank Secrecy Act and Title 26 Currency Reports and provides database accessibility to the law enforcement and tax administration communities.

Examination.—This activity encourages voluntary compliance with the internal revenue laws through the determination of the correct tax liability by the selective examination of tax returns, the correction of errors, and the explanation of these corrections to taxpayers. The taxpayer education portion of this activity is designed to assist taxpayers to comply with their Federal Income Tax responsibilities. The Appeals portion of this activity provides staffing, training, and direct support to allow for an administrative review process that provides a channel for impartial case settlement prior to cases being docketed in a court of law.

The international portion of this activity directs the full range of IRS enforcement and assistance programs related to U.S. taxpayers doing business or residing outside the United States as well as non-resident aliens with a U.S. tax obligation. It also provides technical tax training and administrative assistance to foreign governments; provides compliance and taxpayer service support to Puerto Rico, the Virgin Islands and certain Pacific Island jurisdictions; and manages activities related to tax treaties between the United States and other governments. The operations research component

of this activity develops and evaluates data on taxpayer filing characteristics based on returns as they are filed and conducts statistical and economic studies.

Collection.—This activity collects unpaid tax accounts and secures delinquent returns; protects the Government's interest in litigation proceedings; develops and implements programs to prevent tax accounts from becoming delinquent; provides resources to service walk-in taxpayers; assists taxpayers in resolving tax account problems; helps taxpayers to comply with tax laws by educating through outreach programs; and takes appropriate enforcement actions when warranted.

Tax Exempt and Government Entities.—This activity has replaced the Employee Plans and Exempt Organizations activity. This activity provides top quality service to Tax Exempt Customers including Employee Plans, Exempt Organizations and Government Entities. The customer organizations represent a large economic sector and are governed by complex, highly specialized provisions of the tax law designed to ensure that the entities fulfill the policy goals their exemption was designed to achieve. It strategically plans and provides an array of processes including education and communication, rulings and agreements, customer account services, and examinations to help its customers understand and comply with their tax liabilities. This activity has end-to-end responsibility and accountability for its distinct customer segments and will continually monitor and develop its processes to meet customer needs. The customers range from local community organizations and municipalities to major universities, large pension funds, and government entities. Government entities include outstanding tax-exempt bond issuances, state and local entities, and federally recognized Indian Tribes.

Statistics of Income.—This activity publishes Statistics of Income Reports on the operation of income tax laws, as required by the Internal Revenue Code for Congress and its committees; for administrative use by the Secretary of the Treasury and the Commissioner of Internal Revenue; and for the Federal benchmark statistical programs on income, wealth, and finance.

Chief Counsel.—This activity provides the correct legal interpretation of the internal revenue laws; represents the Internal Revenue Service in litigation; provides all other legal support for the Internal Revenue Service; and performs these duties in a manner that enhances public confidence in the integrity, efficiency, and fairness of our nation's tax system.

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-999	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,233	2,260	2,407
11.3 Other than full-time permanent	46	46	48
11.5 Other personnel compensation	76	77	80
11.8 Special personal services payments	13	13	13
11.9 Total personnel compensation	2,368	2,396	2,548
12.1 Civilian personnel benefits	531	585	582
13.0 Benefits for former personnel		23	23
21.0 Travel and transportation of persons	93	113	134
22.0 Transportation of things	3	3	3
23.2 Rental payments to others	4		
23.3 Communications, utilities, and miscellaneous charges		5	5
24.0 Printing and reproduction	14		1
25.1 Advisory and assistance services	50	8	9
25.2 Other services		64	78
25.4 Operation and maintenance of facilities	1		6
25.5 Research and development contracts	14	5	5
25.7 Operation and maintenance of equipment	5	8	8
26.0 Supplies and materials	24	16	19
31.0 Equipment	21	10	18
41.0 Grants, subsidies, and contributions		6	6
91.0 Unvouchered	13	3	3
99.0 Subtotal, direct obligations	3,141	3,245	3,448
99.0 Reimbursable obligations	65	66	92

99.9 Total new obligations	3,206	3,311	3,540
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Personnel Summary

Identification code 20-0913-0-1-999	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	43,243	41,275	42,444
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	380	388	538

EARNED INCOME TAX CREDIT COMPLIANCE INITIATIVE

For funding essential earned income tax credit compliance and error reduction initiatives pursuant to section 5702 of the Balanced Budget Act of 1997 (Public Law 105-33), **[\$144,000,000]** \$145,000,000, of which not to exceed \$10,000,000 may be used to reimburse the Social Security Administration for the costs of implementing section 1090 of the Taxpayer Relief Act of 1997. (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-0917-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Earned income tax credit	141	144	145
10.00 Total new obligations	141	144	145
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	143	144	145
23.95 Total new obligations	-141	-144	-145
23.98 Unobligated balance expiring or withdrawn	-3		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	143	144	145
40.75 Reduction pursuant to P.L. 106-51	-1		
43.00 Appropriation (total discretionary)	142	144	145
50.00 Reappropriation	1		
70.00 Total new budget authority (gross)	143	144	145
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	25	35	35
73.10 Total new obligations	141	144	145
73.20 Total outlays (gross)	-131	-144	-145
74.40 Unpaid obligations, end of year: Obligated balance, end of year	35	35	35
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	131	134	135
86.93 Outlays from discretionary balances		10	10
87.00 Total outlays (gross)	131	144	145
Net budget authority and outlays:			
89.00 Budget authority	143	144	145
90.00 Outlays	131	144	145

This appropriation provides for expanded customer service and public outreach programs, strengthened enforcement activities, and enhanced research efforts to reduce overclaims and erroneous filings associated with the Earned Income Tax Credit (EITC).

Expanded customer service includes dedicated toll-free telephone assistance, increased community-based tax preparation sites and a coordinated marketing and educational effort (including paid advertising and direct mailings) to assist low income taxpayers in determining their eligibility for EITC. Improved compliance includes increased staff and systemic improvements in submission processing, examination and criminal investigation programs. In returns processing, new procedures include expanded use of math error authority and

General and special funds—Continued

EARNED INCOME TAX CREDIT COMPLIANCE INITIATIVE—Continued

the identification of EITC-based refund claims involving invalid or duplicate primary, secondary and dependent taxpayer identification numbers (TINs). Increased examination coverage, prior to issuance of refunds, reduces overpayments and encourages compliance in subsequent filing periods; in addition, post-refund correspondence audits by service center staff aid in the recovery of erroneous refunds. Criminal investigation activities target individuals and practitioners involved in fraudulent refund schemes and generate referrals of suspicious returns for follow-up examination. Examination staff assigned to district offices, audit return preparers and may apply penalties for non-compliance with “due diligence requirements.”

Enhanced research activities and projects focus on EITC claimant characteristics and patterns of non-compliance and are designed to improve education and outreach products, strengthen IRS abuse detection capabilities and measure the effects of Servicewide programs on compliance levels for the EITC-eligible taxpayer population. This appropriation also funds the development of specialized research databases and masterfile updates, reimbursement to the Social Security Administration (SSA) for enhancements to the SSA numbering systems and cooperative efforts with State vital statistics offices.

Object Classification (in millions of dollars)

Identification code 20-0917-0-1-803	1999 actual	2000 est.	2001 est.
Personnel compensation:			
11.1 Full-time permanent	53	67	71
11.3 Other than full-time permanent	27	16	16
11.5 Other personnel compensation	4	8	8
11.9 Total personnel compensation	84	91	95
12.1 Civilian personnel benefits	20	20	20
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	2		
23.3 Communications, utilities, and miscellaneous charges	1		
24.0 Printing and reproduction	2	5	5
25.1 Advisory and assistance services	1	1	1
25.2 Other services	8	19	16
25.5 Research and development contracts			1
26.0 Supplies and materials	1		
31.0 Equipment	21	7	6
99.9 Total new obligations	141	144	145

Personnel Summary

Identification code 20-0917-0-1-803	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment	2,386	2,082	2,082

INFORMATION SYSTEMS

For necessary expenses of the Internal Revenue Service for information systems and telecommunications support, including developmental information systems and operational information systems; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$1,455,401,000] \$1,583,565,000** which shall remain available until September 30, **[2001] 2002.** (*Treasury Department Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-0919-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Operations and maintenance	954	1,244	1,544
00.02 Year 2000	632	250	
00.03 Business line investments	303		40

09.01 Reimbursable program	12	12	12
10.00 Total new obligations	1,901	1,506	1,596
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	35	22	21
22.00 New budget authority (gross)	1,824	1,507	1,596
22.10 Resources available from recoveries of prior year obligations	69		
23.90 Total budgetary resources available for obligation	1,928	1,529	1,617
23.95 Total new obligations	-1,901	-1,506	-1,596
23.98 Unobligated balance expiring or withdrawn	-5		
24.40 Unobligated balance available, end of year	22	21	20
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	1,265	1,455	1,584
42.00 Transferred from other accounts	547	40	
43.00 Appropriation (total discretionary)	1,812	1,495	1,584
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	12	12	12
70.00 Total new budget authority (gross)	1,824	1,507	1,596
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	709	699	758
72.95 From Federal sources: Receivables and unpaid, unfilled orders	7	7	7
72.99 Total unpaid obligations, start of year	716	706	765
73.10 Total new obligations	1,901	1,506	1,596
73.20 Total outlays (gross)	-1,829	-1,447	-1,384
73.40 Adjustments in expired accounts (net)	-14		
73.45 Adjustments in unexpired accounts	-69		
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	699	758	970
74.95 From Federal sources: Receivables and unpaid, unfilled orders	7	7	7
74.99 Total unpaid obligations, end of year	706	765	977
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	1,248	1,059	1,121
86.93 Outlays from discretionary balances	581	388	263
87.00 Total outlays (gross)	1,829	1,447	1,384
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-12	-12	-12
Net budget authority and outlays:			
89.00 Budget authority	1,812	1,495	1,584
90.00 Outlays	1,816	1,435	1,372

Summary of Budget Authority and Outlays

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Enacted/requested:			
Budget Authority	1,812	1,495	1,584
Outlays	1,817	1,435	1,372
Supplemental proposal:			
Budget Authority		13	
Outlays		9	2
Total:			
Budget Authority	1,812	1,508	1,584
Outlays	1,817	1,444	1,374

This appropriation provides for Servicewide information systems operations and maintenance, ensuring Year 2000 (Y2K) compliance, and investments to enhance current operating systems. The appropriation includes staffing, telecommunications, hardware and software (including commercial-off-the-shelf), and contractual services.

Operations and Maintenance.—This activity provides the salaries, benefits, and related costs to manage, maintain, and operate the information systems that support tax administration. The Service’s business activities rely on these information systems to process tax and information returns, account

for tax revenues collected, send bills for taxes owed, issue refunds, assist in the selection of tax returns for audit, and provide telecommunications services for all business activities including the public's toll free access to tax information. These systems are located in a variety of sites including the Martinsburg, Tennessee and Detroit Computing Centers; Service Centers; and in other field office operations. The staffing in this activity is used to maintain the millions of lines of programming code running the systems and to operate and administer the Service's hardware infrastructure of mainframes, minicomputers, personal computers, and networks. Other responsibilities include development and maintenance of the applications supporting all aspects of the tax processing pipeline, corporate masterfile of the entire taxpayer spectrum, and a variety of management information systems.

Year 2000.—This activity provides the salaries, benefits, and related costs associated with the Y2K conversion of the Service's Information Systems, which also includes funding for Mainframe Consolidation and the Integrated Submission and Remittance Processing System. (This applies to 1999 and 2000 only.)

Business Line Investments.—This activity provides for funding of Business Line Investments. Business Line Investments denotes those projects that respond to specific requirements, unique to one or more of the new business lines. Business Line Investments work will include high-payoff needs for small-targeted systems for customers not immediately impacted by modernization. This includes support for the Taxpayer Advocate, Integrated Compliance System, Electronic Transcript Delivery, issue tracking/secure e-mail for Large and Mid-Size Business, determination support for Tax Exempt and Government Entities, and secure dial-in for Small Business/Self Employed field employees.

Object Classification (in millions of dollars)

Identification code 20-0919-0-1-803	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	462	422	450
11.3 Other than full-time permanent	19	6	6
11.5 Other personnel compensation	24	20	16
11.9 Total personnel compensation	505	448	472
12.1 Civilian personnel benefits	114	95	98
21.0 Travel and transportation of persons	25	25	21
22.0 Transportation of things	1	3	3
23.3 Communications, utilities, and miscellaneous charges	215	239	252
24.0 Printing and reproduction	2	1	1
25.1 Advisory and assistance services	40	14	7
25.2 Other services	463	329	335
25.4 Operation and maintenance of facilities	9	3	8
25.7 Operation and maintenance of equipment	115	122	127
26.0 Supplies and materials	13	14	16
31.0 Equipment	387	201	244
99.0 Subtotal, direct obligations	1,889	1,494	1,584
99.0 Reimbursable obligations	12	12	12
99.9 Total new obligations	1,901	1,506	1,596

Personnel Summary

Identification code 20-0919-0-1-803	1999 actual	2000 est.	2001 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	9,917	7,531	7,531
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	15	16	16

INFORMATION TECHNOLOGY INVESTMENTS

For necessary expenses of the Internal Revenue Service, \$119,000,000, to remain available until September 30, 2003, and

\$375,000,000 to become available on October 1, 2001, and to remain available until September 30, 2005, for the capital asset acquisition of information technology systems, including management and related contractual costs of such acquisition, and including contractual costs associated with operations authorized by 5 U.S.C. 3109: Provided, That none of these funds shall be obligated until 15 days after the Internal Revenue Service submits to Congress a plan for expenditure that (1) meets the capital planning and investment control requirements established by the Office of Management and Budget in OMB Circular A-11, part 3; (2) is approved by the Department of the Treasury and by the Office of Management and Budget; and (3) has been submitted to the General Accounting Office for review.

Program and Financing (in millions of dollars)

Identification code 20-0921-0-1-803	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
00.01 Information technology investments	26	274	320
10.00 Total new obligations	26	274	320
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	295	480	206
22.00 New budget authority (gross)	211		119
23.90 Total budgetary resources available for obligation	506	480	325
23.95 Total new obligations	-26	-274	-320
24.40 Unobligated balance available, end of year	480	206	5
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	211		119
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year		25	114
73.10 Total new obligations	26	274	320
73.20 Total outlays (gross)	-1	-185	-239
74.40 Unpaid obligations, end of year: Obligated balance, end of year	25	114	195
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			54
86.93 Outlays from discretionary balances	1	185	185
87.00 Total outlays (gross)	1	185	239
Net budget authority and outlays:			
89.00 Budget authority	211		119
90.00 Outlays	1	185	239

This appropriation provides for revamping business practices and acquiring new technology. The agency is using a formal methodology to prioritize, approve, fund, and evaluate its portfolio of business systems modernization investments. This methodology enforces a documented, repeatable, and measurable process for managing investments throughout their life cycle. Investment decisions are approved by the IRS Core Business System Executive Steering Committee, chaired by the Commissioner.

Object Classification (in millions of dollars)

Identification code 20-0921-0-1-803	1999 actual	2000 est.	2001 est.
25.1 Advisory and assistance services	10	170	320
31.0 Equipment	16	104	
99.9 Total new obligations	26	274	320

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0906-0-1-609	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 44.0)	25,632	25,676	25,799

General and special funds—Continued

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0906-0-1-609	1999 actual	2000 est.	2001 est.
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	25,632	25,676	25,799
23.95 Total new obligations	-25,632	-25,676	-25,799
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	25,632	25,676	25,799
Change in unpaid obligations:			
73.10 Total new obligations	25,632	25,676	25,799
73.20 Total outlays (gross)	-25,632	-25,676	-25,799
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	25,632	25,676	25,799
Net budget authority and outlays:			
89.00 Budget authority	25,632	25,676	25,799
90.00 Outlays	25,632	25,676	25,799

Summary of Budget Authority and Outlays

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Enacted/requested:			
Budget Authority	25,632	25,676	25,799
Outlays	25,632	25,676	25,799
Legislative proposal, subject to PAYGO:			
Budget Authority			15
Outlays			15
Total:			
Budget Authority	25,632	25,676	25,814
Outlays	25,632	25,676	25,814

As provided by law, there will be instances wherein the earned income tax credit will exceed the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. The Earned Income Credit 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 have increased the credit amount and expanded the eligibility for earned income credit.

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	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 44.0)			15
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			15
23.95 Total new obligations			-15
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)			15
Change in unpaid obligations:			
73.10 Total new obligations			15
73.20 Total outlays (gross)			-15
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			15

Net budget authority and outlays:		
89.00 Budget authority		15
90.00 Outlays		15

This legislative proposal will increase the credit for families with three or more children, phase out the credit more slowly for families with two or more children, provide marriage penalty relief for two-earner couples, and simplify the earned income calculation.

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0922-0-1-999	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	445	550	520
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	445	550	520
23.95 Total new obligations	-445	-550	-520
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	445	550	520
Change in unpaid obligations:			
73.10 Total new obligations	445	550	520
73.20 Total outlays (gross)	-445	-550	-520
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	445	550	520
Net budget authority and outlays:			
89.00 Budget authority	445	550	520
90.00 Outlays	446	550	520

As provided by law, there will be instances wherein the child credit will exceed 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).

PAYMENT WHERE CHILD AND DEPENDENT CARE TAX CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

This legislative proposal will make the child and dependent care tax credit refundable beginning in 2003. As a result, there will be instances wherein the child and dependent care tax credit will exceed the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. Beginning in 2001 the proposal will also simplify and gradually increase the child and dependent care tax credit.

PAYMENT WHERE LONG-TERM CARE OR DISABILITY TAX CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0923-4-1-551	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)			8
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			8
23.95 Total new obligations			-8

New budget authority (gross), detail:			
Mandatory:			
60.05	Appropriation (indefinite)	8	
Change in unpaid obligations:			
73.10	Total new obligations	8	
73.20	Total outlays (gross)	-8	
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	8	
Net budget authority and outlays:			
89.00	Budget authority	8	
90.00	Outlays	8	

This schedule reflects the effects of the proposed long-term care tax credit. The Administration proposes to provide a new long-term care tax credit. The credit could be claimed by a taxpayer for himself or herself or for a spouse or dependent with long-term care needs. There would be instances wherein the long-term care tax credit would exceed the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. This schedule also reflects the effects of the proposed disability tax credit.

REFUNDABLE TAX CREDIT FOR ELECTRONIC TAX RETURN FILERS
(Legislative proposal, subject to PAYGO)

Outlays beginning in 2002 result from a new legislative proposal to provide a refundable tax credit to individual taxpayers who file their returns electronically. This \$10, refundable credit will provide an incentive for filing on-line and reward individual taxpayers who transact their business with the IRS in a way that helps improve the accuracy and efficiency of IRS processing. Taxpayers using Telefile, filing returns using their telephone, will receive a \$5 refundable credit under this proposal.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST
Program and Financing (in millions of dollars)

Identification code 20-0904-0-1-908				
		1999 actual	2000 est.	2001 est.
Obligations by program activity:				
10.00	Total new obligations (object class 43.0)	2,724	3,157	3,307
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	2,724	3,157	3,307
23.95	Total new obligations	-2,724	-3,157	-3,307
New budget authority (gross), detail:				
Mandatory:				
60.05	Appropriation (indefinite)	2,724	3,157	3,307
Change in unpaid obligations:				
73.10	Total new obligations	2,724	3,157	3,307
73.20	Total outlays (gross)	-2,724	-3,157	-3,307
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	2,724	3,157	3,307
Net budget authority and outlays:				
89.00	Budget authority	2,724	3,157	3,307
90.00	Outlays	2,724	3,157	3,307

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.

INFORMANT PAYMENTS

Unavailable Collections (in millions of dollars)

Identification code 20-5433-0-2-803				
		1999 actual	2000 est.	2001 est.
Balance, start of year:				
01.99	Balance, start of year			
Receipts:				
02.01	Underpayment and fraud collection	8	8	8
Appropriation:				
05.01	Informant payments	-8	-8	-8
07.99	Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5433-0-2-803				
		1999 actual	2000 est.	2001 est.
Obligations by program activity:				
10.00	Total new obligations (object class 91.0)	8	8	8
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	8	8	8
23.95	Total new obligations	-8	-8	-8
New budget authority (gross), detail:				
Mandatory:				
60.25	Appropriation (special fund, indefinite)	8	8	8
Change in unpaid obligations:				
73.10	Total new obligations	8	8	8
73.20	Total outlays (gross)	-8	-8	-8
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	8	8	8
Net budget authority and outlays:				
89.00	Budget authority	8	8	8
90.00	Outlays	7	8	8

As provided by law (26 U.S.C. 7623), the Treasury Secretary 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).

Public enterprise funds:

FEDERAL TAX LIEN REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 20-4413-0-3-803				
		1999 actual	2000 est.	2001 est.
Obligations by program activity:				
10.00	Total new obligations (object class 32.0)	6	6	6
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year	3	3	3
22.00	New budget authority (gross)	6	6	6
23.90	Total budgetary resources available for obligation	9	9	9
23.95	Total new obligations	-6	-6	-6
24.40	Unobligated balance available, end of year	3	3	3
New budget authority (gross), detail:				
Mandatory:				
69.00	Offsetting collections (cash)	6	6	6
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance, start of year	3	3	3

Public enterprise funds—Continued

FEDERAL TAX LIEN REVOLVING FUND—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-4413-0-3-803	1999 actual	2000 est.	2001 est.
73.10 Total new obligations	6	6	6
73.20 Total outlays (gross)	-6	-6	-6
74.40 Unpaid obligations, end of year: Obligated balance, end of year	3	3	3
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	6	6	6
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-6	-6	-6
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

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 to 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 lienholder'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 are 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.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

SEC. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation upon [the] advance [approval of the] notification to the House and Senate 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 the 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 manpower 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. Notwithstanding any other provision of law, no reorganization of the field office structure of the Internal Revenue Service Criminal Investigation Division will result in a reduction of criminal

investigators in Wisconsin and South Dakota from the 1996 level.] (Treasury Department Appropriations Act, 2000.)

UNITED STATES SECRET SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase of not to exceed [777] 844 vehicles for police-type use, of which [739] 541 shall be for replacement only, and hire of passenger motor vehicles; hire of aircraft; training and assistance requested by State and local governments, which may be provided without reimbursement; services of expert witnesses at such rates as may be determined by the Director; rental of buildings in the District of Columbia, and fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; for payment of per diem and/or subsistence allowances to employees where a protective assignment during the actual day or days of the visit of a protectee require an employee to work 16 hours per day or to remain overnight at his or her post of duty; the conducting of and participating in firearms matches; presentation of awards; for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act [if approval is obtained in advance from the Committees on Appropriations]; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed \$20,000 for official reception and representation expenses; not to exceed \$50,000 to provide technical assistance and equipment to foreign law enforcement organizations in counterfeited investigations; for payment in advance for commercial accommodations as may be necessary to perform protective functions; and for uniforms without regard to the general purchase price limitation for the current fiscal year, [\$667,312,000] \$821,596,000: Provided, That up to \$18,000,000 provided for protective travel shall remain available until September 30, [2001] 2002. (Treasury Department Appropriations Act, 2000.)

[SEC. 240. For necessary expenses of the United States Secret Service, an additional \$10,000,000 is appropriated for "Salaries and Expenses". In addition, for the purposes of meeting additional requirements of the United States Secret Service for fiscal year 2000, the Secretary of the Treasury is authorized and directed to transfer \$21,000,000 to the United States Secret Service out of all the funds available to the Department of the Treasury no later than 120 days after enactment of this Act: Provided, That the transfer authority provided in this section is in addition to any other transfer authority contained elsewhere in this or any other Act: Provided further, That such transfers pursuant to this section be taken from programs, projects, and activities as determined by the Secretary of the Treasury and subject to the advance approval of the Committee on Appropriations.] (Miscellaneous Appropriations, 2000, as enacted by section 1000(a)(5) of the Consolidated Appropriations Act, 2000 (P.L. 106-113).)

Program and Financing (in millions of dollars)

Identification code 20-1408-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
Direct program:			
00.01 Protection, investigations, and uniformed activities	582	677	822
00.02 Other security programs	84	21	
09.01 Reimbursable program	17	79	4
10.00 Total new obligations	683	777	826
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	3	21	
22.00 New budget authority (gross)	701	756	826
23.90 Total budgetary resources available for obligation	704	777	826
23.95 Total new obligations	-683	-777	-826
23.98 Unobligated balance expiring or withdrawn	-1		
24.40 Unobligated balance available, end of year	21		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	681	677	822

40.75	Reduction pursuant to P.L. 106-51	-1		
42.00	Transferred from other accounts	4		
43.00	Appropriation (total discretionary)	684	677	822
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	3	79	4
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	14		
68.90	Spending authority from offsetting collections (total discretionary)	17	79	4
70.00	Total new budget authority (gross)	701	756	826
Change in unpaid obligations:				
Unpaid obligations, start of year:				
72.40	Obligated balance, start of year	70	114	184
72.95	From Federal sources: Receivables and unpaid, unfilled orders		14	14
72.99	Total unpaid obligations, start of year	70	128	198
73.10	Total new obligations	683	777	826
73.20	Total outlays (gross)	-622	-707	-812
73.40	Adjustments in expired accounts (net)	-3		
Unpaid obligations, end of year:				
74.40	Obligated balance, end of year	114	184	198
74.95	From Federal sources: Receivables and unpaid, unfilled orders	14	14	14
74.99	Total unpaid obligations, end of year	128	198	212
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	573	688	744
86.93	Outlays from discretionary balances	49	19	68
87.00	Total outlays (gross)	622	707	812
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources Against gross budget authority only:	-3	-79	-4
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	-14		
Net budget authority and outlays:				
89.00	Budget authority	684	677	822
90.00	Outlays	619	628	808

The Secret Service is responsible for the security of the President, the Vice President and other dignitaries and designated individuals; for enforcement of laws relating to obligations and securities of the United States and financial crimes such as financial institution fraud and other fraud; and for protection of the White House and other buildings within Washington, DC.

Investigations, protection, and uniformed activities.—The Service must provide for the protection of the President of the United States, immediate family members, the President-elect, the Vice President, or other officer next in the order of succession to the Office of the President, and the Vice President-elect, and the members of their immediate families unless the members decline such protection; protection of the person of a visiting head and accompanying spouse of a foreign state or foreign government and, at the direction of the President, other distinguished foreign visitors to the United States and official representatives of the United States performing special missions abroad; the protection of former Presidents, their spouses and minor children, unless such protection is declined. The Service is also responsible for investigation of counterfeiting of currency, and securities; forgery and altering of Government checks and bonds; thefts and frauds relating to Treasury electronic funds transfers; financial access device fraud, telecommunications fraud, computer and telemarketing fraud; fraud relative to federally insured financial institutions; and other criminal and non-criminal cases.

The Secret Service Uniformed Division protects the Executive Residence and grounds in the District of Columbia; any building in which White House offices are located; the Presi-

dent and members of his immediate family; the official residence and grounds of the Vice-President in the District of Columbia; the Vice President and members of his immediate family; foreign diplomatic missions located in the Washington metropolitan area; the Treasury Building, its Annex and grounds, and such other areas as the President may direct on a case-by-case basis.

Presidential candidate protective activities.—The Secret Service is authorized to protect major Presidential and Vice-Presidential candidates, as determined by the Secretary of the Treasury after consultation with an advisory committee. In addition, the Service is authorized to protect the spouses of major Presidential and Vice-Presidential candidates; however, such protection may not commence more than 120 days prior to the general Presidential election.

PERFORMANCE INDICATORS

	1999 actual	2000 est.	2001 est.
Cases Closed—The total number of cases worked and closed, excluding protective intelligence, protective surveys, and administratively closed cases	22,558	21,000	22,000
Counterfeit Notes Passed—Value of counterfeit notes passed expressed in dollars	\$40,606,200	\$55,000,000	\$55,000,000
Permanent Protection (Protection is measured in numbers of protectee stops. A stop is generally considered a city visited by a protectee.)	3,987	3,500	3,500
Foreign Dignitaries Protection	1,736	1,400	1,400
Candidate/Nominee Protection	0	1,000	300

Object Classification (in millions of dollars)

Identification code 20-1408-0-1-751	1999 actual	2000 est.	2001 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	221	249	280
11.3 Other than full-time permanent	34	24	28
11.5 Other personnel compensation	83	84	90
11.9 Total personnel compensation	338	357	398
12.1 Civilian personnel benefits	102	108	134
21.0 Travel and transportation of persons	56	53	70
22.0 Transportation of things	4	6	8
23.1 Rental payments to GSA	39	52	56
23.2 Rental payments to others	3	7	1
23.3 Communications, utilities, and miscellaneous charges	13	15	24
24.0 Printing and reproduction	1	3	2
25.2 Other services	43	48	57
26.0 Supplies and materials	8	10	13
31.0 Equipment	51	36	54
32.0 Land and structures	8	3	4
41.0 Grants, subsidies, and contributions			1
99.0 Subtotal, direct obligations	666	698	822
99.0 Reimbursable obligations	17	79	4
99.9 Total new obligations	683	777	826

Personnel Summary

Identification code 20-1408-0-1-751	1999 actual	2000 est.	2001 est.
1001 Total compensable workyears: Full-time equivalent employment	4,893	5,103	5,543

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For necessary expenses of construction, repair, alteration, and improvement of facilities, **[\$4,923,000]** \$5,021,000, to remain available until expended. (*Department of the Treasury Appropriations Act, 2000.*)

Program and Financing (in millions of dollars)

Identification code 20-1409-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	17	4	15

General and special funds—Continued

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-1409-0-1-751	1999 actual	2000 est.	2001 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	17	9	10
22.00 New budget authority (gross)	8	4	5
23.90 Total budgetary resources available for obligation	25	13	15
23.95 Total new obligations	-17	-4	-15
24.40 Unobligated balance available, end of year	9	10	
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	8	5	5
40.76 Reduction pursuant to P.L. 106-113		-1	
43.00 Appropriation (total discretionary)	8	4	5
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	26	7	7
73.10 Total new obligations	17	4	15
73.20 Total outlays (gross)	-36	-4	-3
74.40 Unpaid obligations, end of year: Obligated balance, end of year	7	7	19
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	8		1
86.93 Outlays from discretionary balances	28	3	2
87.00 Total outlays (gross)	36	4	3
Net budget authority and outlays:			
89.00 Budget authority	8	4	5
90.00 Outlays	36	4	3

This account provides funding for security upgrades of existing facilities and the James J. Rowley Training Center to continue development of the current Master Plan and to maintain and renovate existing facilities to ensure efficient and full utilization of the center. In 2001, the Treasury Forfeiture Fund will provide \$3.9 million for Vice Presidential residence security upgrades.

Object Classification (in millions of dollars)

Identification code 20-1409-0-1-751	1999 actual	2000 est.	2001 est.
23.3 Communications, utilities, and miscellaneous charges	3	2	2
25.2 Other services	4	1	3
31.0 Equipment	7		2
32.0 Land and structures	3	1	8
99.9 Total new obligations	17	4	15

CONTRIBUTION FOR ANNUITY BENEFITS

Program and Financing (in millions of dollars)

Identification code 20-1407-0-1-751	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 12.1)	80	100	110
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	80	100	110
23.95 Total new obligations	-80	-100	-110
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	80	100	110
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	2	5	15

73.10 Total new obligations	80	100	110
73.20 Total outlays (gross)	-77	-90	-100
74.40 Unpaid obligations, end of year: Obligated balance, end of year	5	15	25
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	77	89	99
86.98 Outlays from mandatory balances		1	1
87.00 Total outlays (gross)	77	90	100
Net budget authority and outlays:			
89.00 Budget authority	80	100	110
90.00 Outlays	77	89	99

The District of Columbia is reimbursed for benefit payments made from the revenue of the District of Columbia to or for members of the Secret Service Uniformed Division and such members of the U.S. Secret Service entitled to benefits under the Policemen and Firemen's Retirement and Disability Act (4 D.C. Code 521).

COMPTROLLER OF THE CURRENCY

Trust Funds

ASSESSMENT FUNDS

Program and Financing (in millions of dollars)

Identification code 20-8413-0-8-373	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	403	384	391
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	73	64	69
22.00 New budget authority (gross)	394	389	397
23.90 Total budgetary resources available for obligation	467	453	466
23.95 Total new obligations	-403	-384	-391
24.40 Unobligated balance available, end of year	64	69	75
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	394	389	397
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	240	240	240
73.10 Total new obligations	403	384	391
73.20 Total outlays (gross)	-403	-384	-391
74.40 Unpaid obligations, end of year: Obligated balance, end of year	240	240	240
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	394	384	391
86.98 Outlays from mandatory balances	8		
87.00 Total outlays (gross)	403	384	391
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-14	-13	-13
88.40 Non-Federal sources: Assessments	-380	-376	-384
88.90 Total, offsetting collections (cash)	-394	-389	-397
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	8	-5	-6
Memorandum (non-add) entries:			
92.01 Total investments, start of year: U.S. securities: Par value	309	309	309
92.02 Total investments, end of year: U.S. securities: Par value	309	309	309

The Office of the Comptroller of the Currency 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) provided for the chartering and supervising functions in this connection. The income of the bureau is derived principally from assessments paid by national banks and interest on investments in U.S. Government obligations.

As the Administrator of National Banks, the Office of the Comptroller of the Currency 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 1,903 national bank examiners. At present, there are approximately 2,383 national banks with total assets of more than \$3.2 trillion.

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

Object Classification (in millions of dollars)				
Identification code 20-8413-0-8-373	1999 actual	2000 est.	2001 est.	
Personnel compensation:				
11.1 Full-time permanent	209	214	218	
11.3 Other than full-time permanent	6	5	5	
11.5 Other personnel compensation	2	4	4	
11.9 Total personnel compensation	217	223	227	
12.1 Civilian personnel benefits	51	53	54	
21.0 Travel and transportation of persons	31	27	27	
22.0 Transportation of things	1	1	1	
23.2 Rental payments to others	28	24	25	
23.3 Communications, utilities, and miscellaneous charges	9	11	10	
24.0 Printing and reproduction	1	1	1	
25.1 Advisory and assistance services	40	26	27	
26.0 Supplies and materials	7	6	6	
31.0 Equipment	17	10	11	
32.0 Land and structures	1	2	2	
99.9 Total new obligations	403	384	391	

Personnel Summary

Identification code 20-8413-0-8-373	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	2,946	3,047	3,047

OFFICE OF THRIFT SUPERVISION

Federal Funds

Public enterprise funds:

OFFICE OF THRIFT SUPERVISION

Program and Financing (in millions of dollars)

Identification code 20-4108-0-3-373	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations	155	156	160
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	154	142	142
22.00 New budget authority (gross)	143	156	160
23.90 Total budgetary resources available for obligation	297	298	302
23.95 Total new obligations	-155	-156	-160
24.40 Unobligated balance available, end of year	142	142	142
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	143	156	160
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	1	14	14

73.10 Total new obligations	155	156	160
73.20 Total outlays (gross)	-142	-156	-160
74.40 Unpaid obligations, end of year: Obligated balance, end of year	14	14	14
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	142	156	160
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on U.S. securities	-6	-6	-6
88.40 Non-Federal sources	-137	-150	-154
88.90 Total, offsetting collections (cash)	-143	-156	-160
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-1		
Memorandum (non-add) entries:			
92.01 Total investments, start of year: U.S. securities: Par value	160	156	157
92.02 Total investments, end of year: U.S. securities: Par value	156	157	158

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

The OTS charters, regulates and examines Federal thrifts, all of which are insured by the Savings Association Insurance Fund. In addition, the OTS cooperates in the examination and supervision of State-chartered thrifts insured by the Savings Association Insurance Fund. The OTS sets capital standards for Federal and State thrifts and reviews applications of State-chartered thrifts for conversion to Federal thrifts. It also reviews applications for establishment of branch offices.

Income of the bureau is derived principally from assessments on thrifts, examination fees and interest on investments in U.S. Government obligations. At present, the OTS oversees more than 1,100 thrifts with more than 10,000 operating branches and total assets of more than \$800 billion.

Object Classification (in millions of dollars)

Identification code 20-4108-0-3-373	1999 actual	2000 est.	2001 est.
Personnel compensation:			
11.1 Full-time permanent	87	91	94
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	89	93	96
12.1 Civilian personnel benefits	27	24	25
21.0 Travel and transportation of persons	11	11	11
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	6	6	6
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.2 Other services	16	16	16
26.0 Supplies and materials	1	1	1
31.0 Equipment	2	2	2
99.9 Total new obligations	155	156	160

Personnel Summary

Identification code 20-4108-0-3-373	1999 actual	2000 est.	2001 est.
2001 Total compensable workyears: Full-time equivalent employment	1,266	1,291	1,291

INTEREST ON THE PUBLIC DEBT

Federal Funds

General and special funds:

INTEREST ON THE PUBLIC DEBT

Program and Financing (in millions of dollars)

Identification code 20-0550-0-1-901	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	353,511	358,980	359,536
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	353,511	358,980	359,536
23.95 Total new obligations	-353,511	-358,980	-359,536
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)	353,511	358,980	359,536
Change in unpaid obligations:			
73.10 Total new obligations	353,511	358,980	359,536
73.20 Total outlays (gross)	-353,511	-358,980	-359,536
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	353,511	358,980	359,536
Net budget authority and outlays:			
89.00 Budget authority	353,511	358,980	359,536
90.00 Outlays	353,511	358,980	359,536

Summary of Budget Authority and Outlays

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Enacted/requested:			
Budget Authority	353,511	358,980	359,536
Outlays	353,511	358,980	359,536
Legislative proposal, not subject to PAYGO:			
Budget Authority		65	446
Outlays		65	446
Total:			
Budget Authority	353,511	359,045	359,982
Outlays	353,511	359,045	359,982

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 THE PUBLIC DEBT
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0550-2-1-901	1999 actual	2000 est.	2001 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)		65	446
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		65	446
23.95 Total new obligations		-65	-446
New budget authority (gross), detail:			
Mandatory:			
60.05 Appropriation (indefinite)		65	446
Change in unpaid obligations:			
73.10 Total new obligations		65	446
73.20 Total outlays (gross)		-65	-446
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		65	446
Net budget authority and outlays:			
89.00 Budget authority		65	446

90.00 Outlays	65	446
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A portion of interest on the public debt is paid to funds that have invested in Treasury securities. In the schedules for legislative proposals for such funds, the effect of proposals on interest receipts are shown. In this schedule, the amounts shown are the corresponding interest payments to those funds.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	1999 actual	2000 est.	2001 est.
Governmental receipts:			
20-015800 Transportation fuels tax	849	787	808
20-019900 Miscellaneous taxes, not otherwise classified	-4		
20-065000 Deposit of earnings, Federal Reserve System	25,917	32,452	25,664
20-085000 Registration, filing, and transaction fees	6	5	5
20-086100 Charges for expenses, settlement of international claims		1	1
20-086900 Fees for legal and judicial services, not otherwise classified	61	61	61
20-089100 Miscellaneous fees for regulatory and judicial services, not otherwise classified	7	7	7
20-101000 Fines, penalties, and forfeitures, agricultural laws	2	2	2
20-102000 Fines, penalties, and forfeitures, economic stabilization laws	1		206
20-103000 Fines, penalties and forfeitures, immigration and labor laws	74	74	74
20-104000 Fines, penalties, and forfeitures, customs, commerce, and antitrust laws	95	96	96
20-105000 Fines, penalties, and forfeitures, narcotic prohibition and alcohol laws	1	1	1
20-106000 Forfeitures of unclaimed money and property	24	24	24
20-108000 Fines, penalties, and forfeitures, Federal coalmine health and safety laws	19	19	19
20-109900 Fines, penalties and forfeitures, not otherwise classified	397	397	397
20-129900 Gifts to the United States, not otherwise classified	1	1	1
20-241100 User fees for IRS, Treasury	39	40	41
Legislative proposal, subject to PAYGO			-2
20-309200 Recovery from Highway Trust Fund for refunds of taxes	1,134	942	975
20-309400 Recovery from Airport and Airway Trust Fund for refunds of taxes	4	49	50
20-309500 Recovery from Leaking underground storage tank trust fund for refunds of taxes, EPA	4	5	5
20-309990 Refunds of moneys erroneously received and recovered (20X1807)	-740	-200	-200
95-085015 Registration, filing, and transaction fees, SEC	1,174	1,179	1,302
99-011050 Individual income taxes	879,419	951,884	978,188
Legislative proposal, subject to PAYGO		-359	-5,634
99-011100 Corporation income and excess profits taxes	184,670	192,285	189,594
Legislative proposal, subject to PAYGO		110	3,942
99-015250 Other Federal fund excise taxes	-1,217	704	608
Legislative proposal, subject to PAYGO		6	-42
99-015300 Estate and gift taxes	27,782	30,482	31,975
Legislative proposal, subject to PAYGO		4	329
99-015500 Tobacco excise tax	5,400	6,742	7,158
Legislative proposal, subject to PAYGO		594	5,446
99-015600 Alcohol excise tax	7,386	7,267	7,150
Legislative proposal, subject to PAYGO		-32	32
99-015700 Telephone excise tax	5,185	5,500	5,821
99-031050 Other Federal fund customs duties	12,007	13,866	14,727
Legislative proposal, subject to PAYGO		-13	-569
99-089400 Ozone depleting chemicals tax	105	73	73
General Fund Governmental receipts	1,149,802	1,245,055	1,268,335
Offsetting receipts from the public:			
20-143500 General fund proprietary interest receipts, not otherwise classified, Treasury	173	173	173
20-145000 Interest payments from States, Cash management improvement	67	49	48
20-146310 Interest on quota in International Monetary Fund	686	686	686
20-146320 Interest on loans to International Monetary Fund	21	21	21
20-146400 Interest received on loans and credits to foreign nations	50	46	42
20-148400 Interest on deposits in tax and loan accounts	935	1,152	1,104

20-149900	Net interest received from direct loan financing accounts	7,278	8,626	9,945
20-168200	Gain by exchange on foreign currency denominated public debt securities	7		
20-286800	Dollar conversion of foreign currency loan repayments, Treasury	11	11	11
20-286900	Repayment of loans and credits to foreign nations	175	253	254
20-322000	All other general fund proprietary receipts, Treasury	1,127	1,000	999
20-387500	Budget clearing account (suspense)	-186		
General Fund Offsetting receipts from the public		10,344	12,017	13,283
Intragovernmental payments:				
13-141000	Interest on investment, economic development revolving fund	3	3	3
14-142400	Interest on investment, Colorado River projects	153	42	43
14-142700	Interest on advances to Colorado River Dam Fund, Boulder Canyon project	13	13	13
20-133800	Interest on loans to the Presidio		2	3
20-135100	Interest on loans to BPA	354	379	406
20-135400	Interest on loans for housing for the elderly or handicapped	379	274	232
20-136100	Interest on loans to the Secretary of Transportation, Railroad rehabilitation and improvement fund	3		
20-136300	Interest on loans for college housing and academic facilities loans, Education	12	11	10
20-140100	Interest on loans to Commodity Credit Corporation	280	665	754
20-140500	Interest on loans to H.U.D., college housing loans, ED.	8	5	4
20-141700	Interest on loans to Tennessee Valley Authority	4	4	4
20-141800	Interest on loans to Federal Financing Bank	2,503	2,412	2,159
20-142500	Interest on loans to Rural Development Insurance Fund	107	95	67
20-143300	Interest on loans to National flood insurance fund, FEMA	28	30	24
20-149500	Interest payments on repayable advances to the Black Lung Disability Trust Fund	515	533	566
	Legislative proposal, not subject to PAYGO			1,468
20-149700	Payment of interest on advances to the Railroad Retirement Board	239	218	243
20-241600	Charges for administrative expenses of Social Security Act as amended	328	269	267
20-320000	Receivables from cancelled accounts, Treasury	103	100	100
20-388500	Undistributed intragovernmental payments, Treasury	-73		
72-138000	Interest on loans to A.I.D. Housing Guaranty Program	6	6	6
73-142800	Interest on advances to Small Business Administration	121	103	63
91-142200	Interest on loans, Higher Education Facilities Loan Fund	2	2	1
General Fund Intragovernmental payments		5,088	5,166	6,436

OTHER CONSOLIDATED RECEIPT ACCOUNTS

(in millions of dollars)

	1999 actual	2000 est.	2001 est.	
20-977920	Interest, miscellaneous trust funds, government-wide	1	1	1

GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY

[SEC. 110. Any obligation or expenditure by the Secretary of the Treasury in connection with law enforcement activities of a Federal agency or a Department of the Treasury law enforcement organization in accordance with 31 U.S.C. 9703(g)(4)(B) from unobligated balances remaining in the Fund on September 30, 2000, shall be made in compliance with reprogramming guidelines.]

SEC. [111] 110. 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 oper-

ated 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. [112] 111. The funds provided to the Bureau of Alcohol, Tobacco and Firearms for fiscal year [2000] 2001 in this Act for the enforcement of the Federal Alcohol Administration Act shall be expended in a manner so as not to diminish enforcement efforts with respect to section 105 of the Federal Alcohol Administration Act.

SEC. [113] 112. Not to exceed 2 percent of any appropriations in this Act made available to the Federal Law Enforcement Training Center, Financial Crimes Enforcement Network, Bureau of Alcohol, Tobacco and Firearms, United States Customs Service, and United States Secret Service may be transferred between such appropriations upon [the] advance [approval of] notification to the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. [114] 113. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices, Office of Inspector General, Treasury Inspector General for Tax Administration, Financial Management Service, and Bureau of the Public Debt, may be transferred between such appropriations upon [the] advance [approval of] notification to the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 114. Not to exceed 3 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 notice to the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 3 percent.

SEC. 115. 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. 116. (a) VOLUNTARY SEPARATION INCENTIVE PAYMENTS FOR EMPLOYEES OF THE OFFICE OF THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—During the period from October 1, 1999 through January 1, 2003, the Treasury Inspector General for Tax Administration is authorized to offer voluntary separation incentives in order to provide the necessary flexibility to carry out the plan to establish and reorganize the Office of the Treasury Inspector General for Tax Administration (referred to in this section as the "Office").]

[(b) DEFINITION.—In this section, the term "employee" means an employee (as defined by 5 U.S.C. 2105) who is employed by the Office serving under an appointment without time limitation, and has been currently employed by the Office or the Internal Revenue Service or the Office of Inspector General of the Department of the Treasury for a continuous period of at least 3 years, but does not include—

(1) a reemployed annuitant under subchapter III of chapter 83 or chapter 84 of title 5, United States Code, or another retirement system;

(2) an employee having a disability on the basis of which such employee is or would be eligible for disability retirement under the applicable retirement system referred to in paragraph (1);

(3) an employee who is in receipt of a specific notice of involuntary separation for misconduct or unacceptable performance;

(4) an employee who has previously received any voluntary separation incentive payment by the Federal Government under this section or any other authority and has not repaid such payment;

(5) an employee covered by statutory reemployment rights who is on transfer to another organization; or

(6) any employee who, during the 24-month period preceding the date of separation, has received a recruitment or relocation bonus under 5 U.S.C. 5753 or who, within the 12-month period preceding the date of separation, received a retention allowance under 5 U.S.C. 5754.]

[(c) AUTHORITY TO PROVIDE VOLUNTARY SEPARATION INCENTIVE PAYMENTS.—

(1) IN GENERAL.—The Treasury Inspector General for Tax Administration may pay voluntary separation incentive payments under

this section to any employee to the extent necessary to organize the Office so as to perform the duties specified in the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206).

(2) AMOUNT AND TREATMENT OF PAYMENTS.—A voluntary separation incentive payment—

(A) shall be paid in a lump sum after the employee's separation;

(B) shall be paid from appropriations available for the payment of the basic pay of the employees of the Office;

(C) shall be equal to the lesser of—

(i) an amount equal to the amount the employee would be entitled to receive under 5 U.S.C. 5595(c); or

(ii) an amount determined by the Treasury Inspector General for Tax Administration, not to exceed \$25,000;

(D) may not be made except in the case of any qualifying employee who voluntarily separates (whether by retirement or resignation) before January 1, 2003;

(E) shall not be a basis for payment, and shall not be included in the computation, of any other type of Government benefit; and

(F) shall not be taken into account in determining the amount of any severance pay to which the employee may be entitled under 5 U.S.C. 5595 based on any other separation.】

【(d) ADDITIONAL OFFICE OF THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION CONTRIBUTIONS TO THE RETIREMENT FUND.—

(1) IN GENERAL.—In addition to any other payments which it is required to make under subchapter III of chapter 83 or chapter 84 of title 5, United States Code, the Office shall remit to the Office of Personnel Management for deposit in the Treasury of the United States to the credit of the Civil Service Retirement and Disability Fund an amount equal to 15 percent of the final basic pay of each employee who is covered under subchapter III of chapter 83 or chapter 84 of title 5, United States Code, to whom a voluntary separation incentive has been paid under this section.

(2) DEFINITION.—In paragraph (1), the term “final basic pay”, with respect to an employee, means the total amount of basic pay which would be payable for a year of service by such employee, computed using the employee's final rate of basic pay, and, if last serving on other than a full-time basis, with appropriate adjustment therefor.

(e) EFFECT OF SUBSEQUENT EMPLOYMENT WITH THE GOVERNMENT.—An individual who has received a voluntary separation incentive payment under this section and accepts any employment for compensation with the United States Government, or who works for any agency of the United States Government through a personal services contract, within 5 years after the date of the separation on which the payment is based, shall be required to pay, prior to the individual's first day of employment, the entire amount of the incentive payment to the Office.

(f) EFFECT ON OFFICE OF THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION EMPLOYMENT LEVELS.—

(1) INTENDED EFFECT.—Voluntary separations under this section are not intended to necessarily reduce the total number of full-time equivalent positions in the Office.

(2) USE OF VOLUNTARY SEPARATIONS.—The Office may redeploy or use the full-time equivalent positions vacated by voluntary separations under this section to make other positions available to more critical locations or more critical occupations.】

【SEC. 117. 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. 118. Funds made available by this or any other Act may be used to pay premium pay for protective services authorized by section 3056(a) of title 18, United States Code, without regard to the limitation on the rate of pay payable during a pay period contained in section 5547(c)(2) of title 5, United States Code, except that such premium pay shall not be payable to an employee to the extent that the aggregate of the employee's basic and premium pay for the year would otherwise exceed the annual equivalent of that limitation. The term premium pay refers to the provisions of law cited in the first sentence of section 5547(a) of title 5, United States Code.】

【SEC. 119. (a) VOLUNTARY SEPARATION INCENTIVE PAYMENTS FOR EMPLOYEES OF THE CHICAGO FINANCIAL CENTER OF THE FINANCIAL

MANAGEMENT SERVICE.—During the period from October 1, 1999, through January 31, 2000, the Commissioner of the Financial Management Service (FMS) of the Department of the Treasury is authorized to offer voluntary separation incentives in order to provide the necessary flexibility to carry out the closure of the Chicago Financial Center (CFC) in a manner which the Commissioner shall deem most efficient, equitable to employees, and cost effective to the Government.】

【(b) DEFINITION.—In this section, the term “employee” means an employee (as defined by 5 U.S.C. 2105) who is employed by FMS at CFC under an appointment without time limitation, and has been so employed continuously for a period of at least 3 years, but does not include—

(1) a reemployed annuitant under subchapter III of chapter 83 or chapter 84 of title 5, United States Code, or another retirement system;

(2) an employee with a disability on the basis of which such employee is or would be eligible for disability retirement under the retirement systems referred to in paragraph (1) or another retirement system for employees of the Government;

(3) an employee who is in receipt of a specific notice of involuntary separation for misconduct or unacceptable performance;

(4) an employee who has previously received any voluntary separation incentive payment from an agency or instrumentality of the Government of the United States under any authority and has not repaid such payment;

(5) an employee covered by statutory reemployment rights who is on transfer to another organization; or

(6) an employee who during the 24-month period preceding the date of separation has received and not repaid a recruitment or relocation bonus under section 5753 of title 5, United States Code, or who, within the 12-month period preceding the date of separation, has received and not repaid a retention allowance under section 5754 of that title.】

【(c) AGENCY PLAN; APPROVAL.—

(1) The Secretary, Department of the Treasury, prior to obligating any resources for voluntary separation incentive payments, shall submit to the Office of Management and Budget a strategic plan outlining the intended use of such incentive payments and a proposed organizational chart for the agency once such incentive payments have been completed.

(2) The agency's plan under paragraph (1) shall include—

(A) the specific positions and functions to be reduced or eliminated;

(B) a proposed coverage for offers of incentives;

(C) the time period during which incentives may be paid;

(D) the number and amounts of voluntary separation incentive payments to be offered; and

(E) a description of how the agency will operate without the eliminated positions and functions.

(3) The Director of the Office of Management and Budget shall review the agency's plan and approve or disapprove such plan, and may make appropriate modifications in the plan including waivers of the reduction in agency employment levels required by this Act.】

【(d) AUTHORITY TO PROVIDE VOLUNTARY SEPARATION INCENTIVE PAYMENTS.—

(1) A voluntary separation incentive payment under this Act may be paid by the agency head to an employee only in accordance with the strategic plan under subsection (c).

(2) A voluntary incentive payment—

(A) shall be offered to agency employees on the basis of organizational unit, occupational series or level, geographic location, other nonpersonal factors, or an appropriate combination of such factors;

(B) shall be paid in a lump sum after the employee's separation;

(C) shall be equal to the lesser of—

(i) an amount equal to the amount the employee would be entitled to receive under section 5595(c) of title 5, United States Code, if the employee were entitled to payment under such section (without adjustment for any previous payment made); or

(ii) an amount determined by the agency head, not to exceed \$25,000;

(D) may be made only in the case of an employee who voluntarily separates (whether by retirement or resignation) under the provisions of this Act;

(E) shall not be a basis for payment, and shall not be included in the computation of any other type of Government benefit;

(F) shall not be taken into account in determining the amount of any severance pay to which the employee may be entitled under section 5595 of title 5, United States Code, based on any other separation; and

(G) shall be paid from appropriations or funds available for the payment of the basic pay of the employee.】

【(e) ELIGIBILITY FOR PAYMENTS.—Payments under this section may be made to any qualifying employee who voluntarily separates, whether by retirement or resignation, between October 1, 1999, and January 31, 2000.】

【(f) EFFECT ON SUBSEQUENT EMPLOYMENT WITH THE GOVERNMENT.—

(1) An individual who has received a voluntary separation incentive payment under this section and accepts any employment for compensation with any agency or instrumentality of the Government of the United States, or who works for an agency of the United States Government through a personal services contract, within 5 years after the date of the separation on which the payment is based shall be required to pay, prior to the individual's first day of employment, the entire amount of the incentive payment to FMS.

(2) The Director of the Office of Personnel Management may, at the request of the Secretary, Department of the Treasury, waive the repayment if the individual involved possesses unique abilities and is the only qualified applicant available for the position.】

【(g) CONTRIBUTIONS TO THE RETIREMENT FUND.—

(1) In addition to any other payments which it is required to make under subchapter III of chapter 83 or chapter 84 of title 5, United States Code, FMS shall remit to the Office of Personnel Management for deposit in the Treasury to the credit of the Civil Service Retirement and Disability Fund an amount equal to 15 percent of the final annual basic pay for each employee covered under subchapter III of chapter 83 or chapter 84 of title 5, United States Code, to whom a voluntary separation incentive has been paid under this section.

(2) For the purpose of paragraph (1), the term “final basic pay” with respect to an employee, means the total amount of basic pay which would be payable for a year of service by such employee, computed using the employee's final rate of basic pay, and, if last serving on other than a full-time basis, with appropriate adjustment therefor.】

【(h) REDUCTION OF AGENCY EMPLOYMENT LEVELS.—

(1) The total number of funded employee positions in the agency shall be reduced by one position for each vacancy created by the separation of any employee who has received, or is due to receive, a voluntary separation incentive payment under this Act. For the purposes of this subsection, positions shall be counted on a full-time equivalent basis.

(2) The President, through the Office of Management and Budget, shall monitor the agency and take any action necessary to ensure that the requirements of this subsection are met.

(3) At the request of the Secretary, Department of the Treasury, the Office of Management and Budget may waive the reduction in total number of funded employee positions required by paragraph (1) if it believes the agency plan required by subsection (c) satisfactorily demonstrates that the positions would better be used to reallocate occupations or reshape the workforce and to produce a more cost-effective result.】

SEC. 116. The Secretary of the Treasury may transfer funds from “Salaries and Expenses,” Financial Management Service, to the Debt Services Account 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 Services Account. (Treasury Department Appropriations Act, 2000.)

TITLE V—GENERAL PROVISIONS

THIS ACT

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. The expenditure of any appropriation under this Act for any consulting service through procurement contract, pursuant to 5 U.S.C. 3109, 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. 503. 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.

SEC. 504. None of the funds made available by this Act shall be available in fiscal year [2000] 2001 for the purpose of transferring control over the Federal Law Enforcement Training Center located at Glynco, Georgia, and Artesia, New Mexico, out of the Department of the Treasury.

SEC. 505. 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. 506. 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. 507. (a) PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.—In the case of any equipment or products that may be authorized to be purchased with financial assistance provided under this Act, it is the sense of the Congress that entities receiving such assistance should, in expending the assistance, purchase only American-made equipment and products.

(b) NOTICE TO RECIPIENTS OF ASSISTANCE.—In providing financial assistance under this Act, the Secretary of the Treasury shall provide to each recipient of the assistance a notice describing the statement made in subsection (a) by the Congress.

SEC. 508. If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a “Made in America” inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, such person shall be ineligible to receive any contract or subcontract made with funds provided pursuant to this Act, pursuant to the debarment, suspension, and ineligibility procedures described in sections 9.400 through 9.409 of title 48, Code of Federal Regulations.

【SEC. 509. 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 benefit program which provides any benefits or coverage for abortions.】¹

【SEC. 510. The provision of section 509 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.】¹

SEC. [511] 509. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [2000] 2001 from appropriations made available for salaries and expenses for fiscal year [2000] 2001 in this Act, shall remain available through September 30, [2001] 2002, for each such account for the purposes authorized: *Provided*, That a [request] notice shall be submitted to the Committees on Appropriations [for approval] at least 15 days prior to the expenditure of such funds: *Provided further*, That these [requests] notices shall be made in compliance with reprogramming guidelines.

SEC. [512] 510. 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. 513. Notwithstanding section 515 of Public Law 104–208, 50 percent of the unobligated balances available to the White House Office, Salaries and Expenses appropriations in fiscal year 1997, shall

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remain available through September 30, 2000, for the purposes of satisfying the conditions of section 515 of the Treasury and General Government Appropriations Act, 1999.】

【SEC. 514. 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. 515. INVENTORY OF FEDERAL GRANT PROGRAMS. The Director of the Office of Management and Budget shall prepare an inventory of existing Federal grant programs after consulting each agency that administers Federal grant programs including formula funds, competitive grant funds, block grant funds, and direct payments. The inventory shall include the name of the program, a copy of relevant statutory and regulatory guidelines, the funding level in fiscal year 1999, a list of the eligibility criteria both statutory and regulatory, and a copy of the application form. The Director shall submit the

inventory no later than 6 months after enactment to the Committees on Appropriations and relevant authorizing committees.】 (*Treasury and General Government Appropriations Act, 2000.*)

¹The Administration proposes to delete this provision and will work with the Congress to address this issue.

【TITLE VI—SURVIVOR BENEFITS】

【SEC. 601. PAYMENT.】

【(a) PAYMENT AUTHORIZATION.—The Secretary of the Treasury shall pay, out of funds not otherwise appropriated, \$100,000 to the survivor, or collectively the survivors, of each of the 14 members of the Armed Forces and the one United States civilian Federal employee who were killed on April 14, 1994, when United States F–15 fighter aircraft mistakenly shot down two UH–60 Black Hawk helicopters over Iraq.】 (*Miscellaneous Appropriations, 2000, as enacted by section 1000(a)(5) of the Consolidated Appropriations Act, 2000 (P.L. 106–113).*)