

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

Federal Funds

General and special funds:

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 [\$2,950,000] \$2,639,000 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; [\$105,929,000, of which up to \$500,000 shall be available to reimburse the District of Columbia Metropolitan Police Department for personnel costs incurred by the Metropolitan Police Department between May 19, 1995 and September 30, 1995 as a result of the closing to vehicular traffic of Pennsylvania Avenue Northwest and other streets in the vicinity of the White House: *Provided*, That section 640 of title VI of the Treasury, Postal Service and General Government Appropriations Act, 1995 (Public Law 103-329, 108 Stat. 2432), is amended by adding at the end thereof the following new sentence: "This section shall not apply to any claim where the employee has received any compensation for overtime hours worked during the period covered by the claim under any other provision of law, including, but not limited to, 5 U.S.C. 5545(c), or to any claim for compensation for time spent commuting between the employee's residence and duty station."] \$120,577,000. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-0101-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Secretarial policy and program development	39	39	48
00.02 International affairs	21	20	19
00.03 Departmental management and administration	36	36	39
00.04 Buildings and maintenance operations	11	14	15
00.05 Repairs and improvements	1	1	.....
00.91 Total direct program	108	110	121
01.01 Reimbursable program	19	36	36
10.00 Total obligations	127	146	157
Budgetary resources available for obligation:			
21.90 Unobligated balance available, start of year: Fund balance	6	4	.....
22.00 New budget authority (gross)	125	142	157
23.90 Total budgetary resources available for obligation	131	146	157
23.95 New obligations	-127	-146	-157
24.90 Unobligated balance available, end of year: Fund balance	4	.....	.....
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	105	106	121
42.00 Transferred from other accounts	1	.....	.....
43.00 Appropriation (total)	106	106	121
Permanent:			
Spending authority from offsetting collections:			
68.00 Spending authority from offsetting collections—Federal	22	36	36
68.10 Change in orders on hand from Federal sources	-3	.....	.....

68.90	Spending authority from offsetting collections (total)	19	36	36
70.00	Total new budget authority (gross)	125	142	157
Change in unpaid obligations:				
Unpaid obligations, start of year:				
72.40	Obligated balance: Appropriation	15	34	39
72.95	Orders on hand from Federal sources	14	11	11
72.99	Total unpaid obligations, start of year	29	45	50
73.10	New obligations	127	146	157
73.20	Total outlays (gross)	-111	-141	-156
Unpaid obligations, end of year:				
74.40	Obligated balance: Appropriation	34	39	39
74.95	Orders on hand from Federal sources	11	11	11
74.99	Total unpaid obligations, end of year	45	50	50
Outlays (gross), detail:				
86.90	Outlays from new current authority	93	95	109
86.93	Outlays from current balances	4	10	11
86.97	Outlays from new permanent authority	14	36	36
87.00	Total outlays (gross)	111	141	156
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-22	-36	-36
88.95	Change in orders on hand from Federal sources	3	.....	.....
Net budget authority and outlays:				
89.00	Budget authority	106	106	121
90.00	Outlays	87	105	120

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 development 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.

The Salaries and Expenses appropriation funds the following major activities:

Secretarial policy and program development.—This activity includes the immediate offices of the Secretary and Deputy Secretary, as well as policy offices responsible for policy management and intelligence support, foreign assets control, legal counsel, Treasury law enforcement, domestic and international tax policy, legislative affairs, public affairs, domestic

General and special funds—Continued

SALARIES AND EXPENSES—Continued

finance policy, economic policy, general fiscal policy and debt management.

Performance Objectives:

- Develop effective Federal government borrowing options.
- Promote more effective enforcement of trade laws.
- Improve coordination of Federal, State, local and international enforcement efforts.

Performance Measures:

	1995	1996 est.	1997 est.
Percentage of Daily Cash and Debt Position Reports issued on time	NA	95	95
Percentage of total backlog of financial transfer applications in the Office of Foreign Assets Control reduced	NA	NA	10

International affairs.—This activity covers a wide range of policy development and analysis functions involving international trade, investment, and monetary affairs, development financing and debt policy, economic issues including resource and commodity policy, balance of payments, and major reports of economic data. In 1994, the International Affairs appropriation was merged with Salaries and Expenses.

Performance Objectives:

- Reduce export financing subsidies and associated trade aid distortions.
- Increase leveraging of Export-Import Bank resources.
- Improve access of U.S. financial services institutions to foreign markets.
- Promote the implementation of newly accepted multilateral development bank policies in bank operations.

Departmental management and administration.—This activity provides support services associated with general administrative management, oversight of Treasury bureaus, and the administration of Departmental Offices' function. These responsibilities include: financial management, personnel management, program and management analysis, procurement operations, telecommunication and information systems, equal employment opportunity programs, automated systems development and management, and other administrative activities.

Performance Measures:

	1995	1996 est.	1997 est.
Percent compliance with Government Performance and Results Act	NA	25	100
Percent of information systems with positive cost-benefit ratios	NA	90	95

Performance Objective:

Streamline financial management reporting requirements.

Buildings maintenance and operations.—Under the Federal Property and Administrative Services Act of 1949 (as amended), the Treasury Department has direct operational control over the Main Treasury Building and Annex. Services that otherwise would be provided by the General Services Administration (such as maintenance and utility services) are provided for Treasury directly through the Salaries and Expenses appropriation. This activity includes the staff and funding needed to conduct these operations.

Repairs and improvements.—This activity includes the program for repairs and selected improvements to maintain the Main Treasury and Annex buildings.

Beginning in FY 1996 funds for Repairs and Improvements were provided by separate appropriation.

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	56	59	62
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	2	1	2
11.8 Special personal services payments	1		

11.9 Total personnel compensation	61	62	66
12.1 Civilian personnel benefits	13	13	14
13.0 Benefits for former personnel	1		
21.0 Travel and transportation of persons	1	2	3
23.1 Rental payments to GSA	1		1
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	7	7	7
24.0 Printing and reproduction	2	2	2
25.2 Other services	16	16	19
26.0 Supplies and materials	2	2	3
31.0 Equipment	2	4	5
32.0 Land and structures	1	1	
99.0 Subtotal, direct obligations	108	110	121
99.0 Reimbursable obligations	19	35	34
99.5 Below reporting threshold		1	2
99.9 Total obligations	127	146	157

Personnel Summary

Identification code 20-0101-0-1-803	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	974	996	1,025
1005 Full-time equivalent of overtime and holiday hours	10	10	10
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	124	166	160
2005 Full-time equivalent of overtime and holiday hours	2	3	3

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, hire of passenger motor vehicles; not to exceed \$2,000,000 for official travel expenses; 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; **[\$29,319,000]** \$30,153,000. (Treasury Department Appropriations Act, 1996.)

Program and Financing (in millions of dollars)

Identification code 20-0106-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Inspector General: Direct program	30	29	30
01.01 Reimbursable program	2	5	6
10.00 Total obligations	32	34	36
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	1	1	1
22.00 New budget authority (gross)	32	34	36
23.90 Total budgetary resources available for obligation	33	35	37
23.95 New obligations	-32	-34	-36
24.40 Unobligated balance available, end of year:			
Uninvested balance	1	1	1
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	30	29	30
Permanent:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	2	5	6
70.00 Total new budget authority (gross)	32	34	36
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	4	7	7
73.10 New obligations	32	34	36
73.20 Total outlays (gross)	-30	-34	-36
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	7	7	7
Outlays (gross), detail:			
86.90 Outlays from new current authority	26	25	24

86.93	Outlays from current balances	2	4	6
86.97	Outlays from new permanent authority	2	5	6
87.00	Total outlays (gross)	30	34	36
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-2	-5	-6
Net budget authority and outlays:				
89.00	Budget authority	30	29	30
90.00	Outlays	28	29	30

This appropriation provides agencywide audit and investigative functions to identify and correct operational and administrative deficiencies which create conditions for existing or potential instances of fraud, waste, and mismanagement. 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 evaluate 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. 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 and, internal audits and internal investigations of the Inspection Service at IRS.

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. Institute personnel develop and deliver instructional programs related to basic government audit skills. The cost of training is recovered by tuition charged to students' agencies.

Audits:	1995	1996	1997
Number of Financial Audits Issued	11	16	23
Number of Other Audit Reports Issued	128	125	130
Investigations:			
Number of Investigations Initiated	179	215	237
Number of Oversight Reports Issued	10	11	12
PCIE Inspectors General Auditor Training Institute:			
Number of Programs	13	13	15
Number of Students	1,406	1,400	1,800

Object Classification (in millions of dollars)

Identification code 20-0106-0-1-803	1995 actual	1996 est.	1997 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	16	18	19
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	17	19	20
12.1	Civilian personnel benefits	3	4	4
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	2	1	1
25.2	Other services	4	1	1
99.0	Subtotal, direct obligations	30	29	30
99.0	Reimbursable obligations	2	5	6
99.9	Total obligations	32	34	36

Personnel Summary

Identification code 20-0106-0-1-803	1995 actual	1996 est.	1997 est.	
Direct:				
Total compensable workyears:				
1001	Full-time equivalent employment	294	306	306
1005	Full-time equivalent of overtime and holiday hours	9	9	9
Reimbursable:				
2001	Total compensable workyears: Full-time equivalent employment	5	15	41

TREASURY BUILDINGS AND ANNEX REPAIR AND RESTORATION

For the repair, alteration, and improvement of the Treasury Building and Annex, [and the Secret Service Headquarters Building, \$21,491,000,] \$7,684,000, to remain available until expended. (Treasury Department Appropriations Act, 1996.)

Program and Financing (in millions of dollars)

Identification code 20-0108-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01	Repair and Improvement of Main Treasury	1	8
00.02	Secret Service Building	14	14
10.00	Total obligations	15	8
Budgetary resources available for obligation:			
21.90	Unobligated balance available, start of year: Fund balance		6
22.00	New budget authority (gross)	21	8
23.90	Total budgetary resources available for obligation	21	14
23.95	New obligations	-15	-8
24.90	Unobligated balance available, end of year: Fund balance	6	6
New budget authority (gross), detail:			
40.00	Appropriation	21	8
Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance: Appropriation		14
73.10	New obligations	15	8
73.20	Total outlays (gross)	-1	-2
73.30	Obligated balance transferred, net		-14
74.40	Unpaid obligations, end of year: Obligated balance: Appropriation	14	6
Outlays (gross), detail:			
86.90	Outlays from new current authority	1	4
86.93	Outlays from current balances		4
87.00	Total outlays (gross)	1	2
Net budget authority and outlays:			
89.00	Budget authority	21	8
90.00	Outlays	1	2

Object Classification (in millions of dollars)

Identification code 20-0108-0-1-803	1995 actual	1996 est.	1997 est.
23.3	Communications, utilities, and miscellaneous charges	6	8
25.2	Other services	2	2
31.0	Equipment	2	2
32.0	Land and structures	5	8
99.9	Total obligations	15	8

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

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel expenses

General and special funds—Continued

FINANCIAL CRIMES ENFORCEMENT NETWORK—Continued

SALARIES AND EXPENSES—Continued

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; **[\$22,198,000]** *\$23,137,000*. *Provided*, That notwithstanding any other provision of law, the Director of the Financial Crimes Enforcement Network may procure up to \$500,000 in specialized, unique or novel automatic data processing equipment, ancillary equipment, software, services, and related resources from commercial vendors without regard to otherwise applicable procurement laws and regulations and without full and open competition, utilizing procedures best suited under the circumstances of the procurement to efficiently fulfill the agency's requirements: *Provided further*, That funds appropriated in this account may be used to procure personal services contracts. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-0173-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Financial Crimes Network: Direct program	20	22	23
01.01 Reimbursable program	1	1	1
10.00 Total obligations	21	23	24
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	21	23	24
23.95 New obligations	-21	-23	-24
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	20	22	23
Permanent:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	1	1	1
70.00 Total new budget authority (gross)	21	23	24
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	10	9	10
73.10 New obligations	21	23	24
73.20 Total outlays (gross)	-22	-22	-23
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	9	10	11
Outlays (gross), detail:			
86.90 Outlays from new current authority	15	15	16
86.93 Outlays from current balances	6	6	7
86.97 Outlays from new permanent authority	1	1	1
87.00 Total outlays (gross)	22	22	23
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-1	-1	-1
Net budget authority and outlays:			
89.00 Budget authority	20	22	23
90.00 Outlays	21	21	22

The Financial Crimes Enforcement Network (FinCEN) has responsibility for implementing Treasury 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 collation and analysis of information to assist in the investigation of money laundering and other financial crimes. FinCEN implements these responsibilities through analytical and technological platforms geared to combat money laundering through prevention—using its regulatory authority in partnership with the financial sector; detection—combining technology with all-source intelligence to identify both underlying criminal financial activity as well as emerging trends and patterns of do-

mestic and international money laundering; and enforcement—empowering other agencies at the Federal, State and local, and international levels to take action against financial criminals through the transfer of information and expertise.

PERFORMANCE MEASURES

	1995 actual	1996 enacted	1997 estimated
Performance Measures:			
Improved Oversight Responsibilities:			
• BSA compliance by financial institutions.	n/a	10%	15%
• Number of suspicious activity reports by non-bank financial institutions.	20,000	22,000	25,000
Streamlining Regulatory Changes:			
• Expanded exemption of CTR filings (% reduced).	n/a	30.0	35.0
• Number of civil penalty cases processed.	94	103	117
Building Platforms:			
• Number of queries processed by States using FinCEN platform.	35,000	80,000	110,000
• Number of interagency matches (alerts) generated by FinCEN.	1,200	2,600	3,800
Law Enforcement Connections for Information Dissemination:			
• Number of AI targets identified.	485	645	858
International Efforts:			
Number of countries that Implement Financial Information Units (FIU).	2	10	15

Object Classification (in millions of dollars)

Identification code 20-0173-0-1-751	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	9	10
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	9	10	11
12.1 Civilian personnel benefits	2	2	2
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
25.2 Other services	3	4	4
25.3 Purchases of goods and services from Government accounts	2	1	2
26.0 Supplies and materials		1	
31.0 Equipment	1	1	1
99.0 Subtotal, direct obligations	20	22	23
99.0 Reimbursable obligations	1	1	1
99.9 Total obligations	21	23	24

Personnel Summary

Identification code 20-0173-0-1-751	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	160	179	184
1005 Full-time equivalent of overtime and holiday hours	5	4	4
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment		4	4

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, \$125,000,000, to remain available until September 30, 1998, of which \$20,000,000 may be used for the cost of direct loans, and up to

\$2,000,000 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 defined as in section 502 of the Congressional Budget Act of 1974: Provided further, That not more than \$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.

Note.—A regular 1996 appropriation for this account had not been enacted at the time this budget was prepared. The 1996 amounts included in this budget are based on the levels provided in three continuing resolutions: P.L. 104-91, P.L. 104-92, and P.L. 104-99.

Program and Financing (in millions of dollars)

Identification code 20-1881-0-1-451	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Administrative expenses		4	5
00.02 Direct loan subsidy		7	20
00.03 Incentives for depository institutions		26	26
00.04 Assistance to CDFIs: grants, financial assistance, technical assistance		51	48
10.00 Total obligations		88	99
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year: Uninvested balance		50	
22.00 New budget authority (gross)	50	38	125
23.90 Total budgetary resources available for obligation	50	88	125
23.95 New obligations		-88	-99
24.40 Unobligated balance available, end of year: Uninvested balance	50		27
New budget authority (gross), detail:			
40.00 Appropriation	50	38	125
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation			66
73.10 New obligations		88	99
73.20 Total outlays (gross)		-22	-76
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation			66
Outlays (gross), detail:			
86.90 Outlays from new current authority		8	25
86.93 Outlays from current balances		14	51
87.00 Total outlays (gross)		22	76
Net budget authority and outlays:			
89.00 Budget authority	50	38	125
90.00 Outlays		22	76

Summary of Budget Authority and Outlays

(in millions of dollars)

	1995 actual	1996 est.	1997 est.
Enacted/requested:			
Budget Authority	50	38	125
Outlays		22	76
Adjustment to 1996 continuing resolution levels:			
Budget Authority		12	
Outlays		2	5
Total:			
Budget Authority	50	50	125
Outlays		24	81

The Riegle Community Development and Regulatory Improvement Act of 1994 established the Community Development Financial Institutions Fund (CDFI Fund). The CDFI Fund will provide equity investments, grants, loans, and technical assistance to new and existing community development financing institutions such as community development banks, community development credit unions, community development loan funds, community development venture capital funds, and micro-loan funds. Funds provided by the CDFI Fund will enhance the capacity of these institutions to finance economic development, housing, and community development

in distressed urban and rural communities. The CDFI Fund will also provide grants to insured depository institutions to facilitate investment in community development financial institutions and increase community lending activities.

The CDFI Fund will help 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 will supplement private funds and expertise to ensure that community development financial institutions are effective in restoring healthy economic development to these communities.

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

Identification code 20-1881-0-1-451	1995 actual	1996 est.	1997 est.
Direct loan levels supportable by subsidy budget authority:			
1150 Direct loan levels		20	56
Direct loan subsidy (in percent):			
1320 Subsidy rate		35.46	35.83
Direct loan subsidy budget authority:			
1330 Subsidy budget authority		7	20
Direct loan subsidy outlays:			
1340 Subsidy outlays		1	7

Object Classification (in millions of dollars)

Identification code 20-1881-0-1-451	1995 actual	1996 est.	1997 est.
11.1 Personnel compensation: Full-time permanent		1	3
12.1 Civilian personnel benefits			1
25.1 Advisory and assistance services		2	1
41.0 Grants, subsidies, and contributions		84	94
99.5 Below reporting threshold		1	
99.9 Total obligations		88	99

Personnel Summary

Identification code 20-1881-0-1-451	1995 actual	1996 est.	1997 est.
1001 Total compensable workyears: Full-time equivalent employment	4	10	35

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4088-0-3-451	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Direct loans		20	56
10.00 Total obligations		20	56
Budgetary resources available for obligation:			
22.00 New financing authority (gross)		20	56
23.95 New obligations		-20	-56
New financing authority (gross), detail:			
67.15 Authority to borrow (indefinite)		13	40
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)		1	7
68.10 Change in receivables from program accounts		6	13
68.47 Portion applied to debt reduction			-3
68.90 Spending authority from offsetting collections (total)		7	17
70.00 Total new financing authority (gross)		20	56
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.90 Obligated balance: Fund balance			10
72.95 Receivables from program account			6
72.99 Total unpaid obligations, start of year			16

Credit accounts—Continued

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

Program and Financing (in millions of dollars)—Continued

Identification code 20-4088-0-3-451	1995 actual	1996 est.	1997 est.
73.10 New obligations		20	56
73.20 Total financing disbursements (gross)		-4	-19
Unpaid obligations, end of year:			
74.90 Obligated balance: Fund balance		10	34
74.95 Orders on hand from Federal sources		6	19
74.99 Total unpaid obligations, end of year		16	53
Outlays (gross), detail:			
87.00 Total financing disbursements (gross)		4	19
Offsets:			
Against gross financing authority and financing disbursements:			
88.00 Offsetting collections (cash) from: Federal sources		-1	-7
88.95 Change in receivables from program accounts		-6	-13
Net financing authority and financing disbursements:			
89.00 Financing authority		13	36
90.00 Financing disbursements		3	12

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	1995 actual	1996 est.	1997 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans			
1131 Direct loan obligations exempt from limitation		20	56
1150 Total direct loan obligations		20	56
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			4
1231 Disbursements: Direct loan disbursements		4	19
1290 Outstanding, end of year		4	23

DEPARTMENT OF THE TREASURY FORFEITURE FUND

[(LIMITATION OF AVAILABILITY OF DEPOSITS)]

For necessary expenses of the Treasury Forfeiture Fund, as authorized by P.L. 102-393, not to exceed \$10,000,000, to be derived from deposits in the Fund. (*Treasury Department Appropriations Act, 1996.*)

Unavailable Collections (in millions of dollars)

Identification code 20-5697-0-2-751	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year	58	57	70
Receipts:			
02.01 Forfeited cash and proceeds from the sale of forfeited property	261	201	201
02.02 Earnings on investments	6	3	3
02.99 Total receipts	267	204	204
04.00 Total: Balances and collections	325	261	274
Appropriation:			
05.01 Department of the Treasury forfeiture fund	-268	-191	-211
05.99 Subtotal appropriation	-268	-191	-211
07.99 Total balance, end of year	57	70	63

Program and Financing (in millions of dollars)

Identification code 20-5697-0-2-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations	239	225	211
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
21.40 Uninvested balance	62	66	67
21.41 U.S. Securities: Par value	35		
21.99 Total unobligated balance, start of year	62	101	67
22.00 New budget authority (gross)	268	191	211
22.10 Resources available from recoveries of prior year obligations	10		
23.90 Total budgetary resources available for obligation	340	292	278
23.95 New obligations	-239	-225	-211
Unobligated balance available, end of year:			
24.40 Uninvested balance	66	67	67
24.41 U.S. Securities: Par value	35		
24.99 Total unobligated balance, end of year	101	67	67
New budget authority (gross), detail:			
Current:			
40.20 Appropriation (special fund, definite)	14	10	10
Permanent:			
60.25 Appropriation (special fund, indefinite)	254	181	201
70.00 Total new budget authority (gross)	268	191	211
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	92	136	181
73.10 New obligations	239	225	211
73.20 Total outlays (gross)	-184	-181	-181
73.45 Adjustments in unexpired accounts	-10		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	136	181	211
Outlays (gross), detail:			
86.90 Outlays from new current authority	14	9	9
86.93 Outlays from current balances			1
86.97 Outlays from new permanent authority	120	121	121
86.98 Outlays from permanent balances	50	50	50
87.00 Total outlays (gross)	184	181	181
Net budget authority and outlays:			
89.00 Budget authority	268	191	211
90.00 Outlays	184	181	181

P.L. 102-393 authorized the establishment of the Treasury Forfeiture Fund. This fund replaced the Customs 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.

As part of the President's FY 1997 budget, the Treasury Forfeiture Fund will spend from balances available in the "Super Surplus" and the "Secretary's Enforcement Fund" a sum of at least \$5 million to support the United States Secret Service's efforts in the Federal Law Enforcement Wireless Users Group (FLEWUG). FLEWUG—a program overseen and funded jointly by the Secret Service and the Federal Bureau of Investigation—is a federal government effort to provide "wireless" communications to the law enforcement/public safety community. Ultimately this program will provide an implementation plan for a nationwide wireless network for use by federal, state and local law enforcement and public safety agencies that will overcome current limitations of coverage and interoperability among these agencies. This program will benefit all Treasury bureaus by investigating, through case studies and testbeds, ways to develop spectrally efficient, cost effective, tactical communications capabilities. This program is a response to a mandate by the National Telecommunications and Information Administration to move the federal government to digital narrow-band technology.

Object Classification (in millions of dollars)

Identification code 20-5697-0-2-751	1995 actual	1996 est.	1997 est.
25.2 Other services	115	134	120
41.0 Grants, subsidies, and contributions	81	86	86
44.0 Refunds	43	5	5
99.9 Total obligations	239	225	211

PRESIDENTIAL ELECTION CAMPAIGN FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5081-0-2-808	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Presidential Election Campaign Fund	69	70	70
Appropriation:			
05.01 Presidential election campaign fund	-69	-70	-70
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5081-0-2-808	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Matching funds in primaries		60	3
00.02 Nominating conventions for parties	25	1	
00.03 Candidates for general elections		123	
10.00 Total obligations (object class 41.0)	25	184	3
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	99	145	31
22.00 New budget authority (gross)	69	70	70
22.10 Resources available from recoveries of prior year obligations	2		
23.90 Total budgetary resources available for obligation	170	215	101
23.95 New obligations	-25	-184	-3
24.40 Unobligated balance available, end of year:			
Uninvested balance	145	31	98
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	69	70	70
Change in unpaid obligations:			
73.10 New obligations	25	184	3
73.20 Total outlays (gross)	-23	-184	-3
73.45 Adjustments in unexpired accounts	-2		
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	23	70	3
86.98 Outlays from permanent balances		114	
87.00 Total outlays (gross)	23	184	3
Net budget authority and outlays:			
89.00 Budget authority	69	70	70
90.00 Outlays	23	184	3

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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 92.0)	2,121		
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
Fund balance:			
21.90 Special drawing rights	9,971	11,035	11,620
21.90 Fund balance	1,006	7,555	8,875
21.91 U.S. Securities: Par value	7,326	2,400	2,550
21.99 Total unobligated balance, start of year	18,303	20,990	23,045
22.00 New budget authority (gross)	4,808	2,055	2,140
23.90 Total budgetary resources available for obligation	23,111	23,045	25,185
23.95 New obligations	-2,121		
Unobligated balance available, end of year:			
Fund balance:			
24.90 Special drawing rights	11,035	11,620	12,230
24.90 Fund balance	7,555	8,875	10,190
24.91 U.S. Securities: Par value	2,400	2,550	2,765
24.99 Total unobligated balance, end of year	20,990	23,045	25,185
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	4,808	2,055	2,140
Change in unpaid obligations:			
72.90 Unpaid obligations, start of year: Obligated balance:			
Fund balance	15,085	17,206	17,206
73.10 New obligations	2,121		
73.20 Total outlays (gross)			
74.90 Unpaid obligations, end of year: Obligated balance:			
Fund balance	17,206	17,206	17,206
Outlays (gross), detail:			
87.00 Total outlays (gross)			
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on U.S. securities	-281	-150	-215
Non-Federal sources:			
88.40 Special drawing rights holdings	-251	-585	-610
88.40 Net gain on exchange transactions	-1,935	-1,320	-1,315
88.90 Total, offsetting collections (cash)	-2,467	-2,055	-2,140
Net budget authority and outlays:			
89.00 Budget authority	2,341		
90.00 Outlays	-2,467	-2,055	-2,140

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.

Public enterprise funds—Continued**EXCHANGE STABILIZATION FUND—Continued**

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

The amounts reflected in the 1996 and 1997 estimates entail only projected net interest earnings on Exchange Stabilization Fund (ESF) assets. The estimates are subject to considerable variance, as the amount and composition of assets can change dramatically, as well as 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	1994 actual	1995 actual	1996 est.	1997 est.
0101 Revenue	2,383	2,352	2,055	2,140
0102 Expense				
0109 Net income or loss (-)	2,383	2,352	2,055	2,140
0199 Net income or loss	2,383	2,352	2,055	2,140

Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par	7,326	2,399	3,563	4,776
1106 Receivables, net	27	11	16	21
Non-Federal assets:				
1201 Foreign Currency Investments	20,448	28,805	28,758	29,073
1206 Receivables, net	76	304	303	306
1801 Other Federal assets: Cash and other monetary assets	10,043	11,117	11,705	12,320
1999 Total assets	37,920	42,636	44,345	46,496
LIABILITIES:				
2207 Non-Federal liabilities: Other	15,260	17,624	17,278	17,289
2999 Total liabilities	15,260	17,624	17,278	17,289
NET POSITION:				
3200 Invested capital	200	200	200	200
3300 Cumulative results of operations	22,460	24,812	26,867	29,007
3999 Total net position	22,660	25,012	27,067	29,207
4999 Total liabilities and net position	37,920	42,636	44,345	46,496

Intragovernmental funds:**WORKING CAPITAL FUND****Program and Financing** (in millions of dollars)

Identification code 20-4501-0-4-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.10 Direct operating program	161	227	202
00.11 Administrative overhead	4	5	5
10.00 Total obligations	165	232	207
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	165	232	207
23.95 New obligations	-165	-232	-207
New budget authority (gross), detail:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	141	232	207

68.10 Change in orders on hand from Federal sources	24		
68.90 Spending authority from offsetting collections (total)	165	232	207
70.00 Total new budget authority (gross)	165	232	207
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.90 Obligated balance: Fund balance	91	106	106
72.95 Orders on hand from Federal sources	4	28	28
72.99 Total unpaid obligations, start of year	95	134	134
73.10 New obligations	165	232	207
73.20 Total outlays (gross)	-126	-232	-207
Unpaid obligations, end of year:			
74.90 Obligated balance: Fund balance	106	106	106
74.95 Orders on hand from Federal sources	28	28	28
74.99 Total unpaid obligations, end of year	134	134	134
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	126	232	207
87.00 Total outlays (gross)	126	232	207
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-141	-232	-207
88.95 Change in orders on hand from Federal sources	-24		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-15		

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, 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), the Consolidated Data Network System (CDN), the Local Telecommunications Services and Support (LTSS) program, Wireless/Radio Service Support (WRSS), the Treasury Communications System (TCS), and the Voice Messaging System (VMS).

Balance Sheet (in millions of dollars)

Identification code 20-4501-0-4-803	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	91	106	149	132
Investments in US securities:				
1106 Receivables, net	3	10	14	13
1803 Other Federal assets: Property, plant and equipment, net	2	2	3	3
1999 Total assets	96	118	166	148
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable	15	32	45	40
2105 Other	80	83	117	104
Non-Federal liabilities:				
2201 Accounts payable	1	1	1	1
2207 Other	1	2	3	3
2999 Total liabilities	96	118	166	148
4999 Total liabilities and net position	96	118	166	148

Object Classification (in millions of dollars)

Identification code 20-4501-0-4-803	1995 actual	1996 est.	1997 est.
Personnel compensation:			
11.1 Full-time permanent	10	12	13
11.3 Other than full-time permanent	1	1	1

11.9	Total personnel compensation	11	13	14
12.1	Civilian personnel benefits	2	3	3
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	115	153	125
25.2	Other services	34	59	61
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	2	2
99.0	Subtotal, reimbursable obligations	165	232	207
99.9	Total obligations	165	232	207

Personnel Summary

Identification code 20-4501-0-4-803	1995 actual	1996 est.	1997 est.
2001 Total compensable workyears: Full-time equivalent employment	208	234	240

TREASURY FRANCHISE FUND

There is hereby established in the Treasury a franchise fund pilot, as authorized by section 403 of Public Law 103-356, to be available as provided in such section for expenses and equipment necessary for the maintenance and operation of such financial and administrative support services as the Secretary determines may be performed more advantageously as central services: Provided, That any inventories, equipment, and other assets pertaining to the services to be provided by such fund, either on hand or on order, less the related liabilities or unpaid obligations, and any appropriations made for the purpose of providing capital, shall be used to capitalize such fund; Provided further, That such fund shall be reimbursed or credited with the payments, including advanced payments, from applicable appropriations and funds available to the Department and other Federal agencies for which such administrative and financial services are performed, at rates which will recover all expenses of operation, including accrued leave, depreciation of fund plant and equipment, amortization of Automated Data Processing (ADP) software and systems, and an amount necessary to maintain a reasonable operating reserve, as determined by the Secretary; Provided further, That such fund shall provide services on a competitive basis; Provided, further, That an amount not to exceed four percent of the total annual income to such fund may be retained in the fund for fiscal year 1997 and each fiscal year thereafter, to remain available until expended, to be used for the acquisition of capital equipment and for the improvement and implementation of Treasury financial management, ADP, and other support systems; Provided further, That no later than thirty days after the end of each fiscal year, amounts in excess of this reserve limitation shall be deposited as miscellaneous receipts in the Treasury; Provided further, That such franchise fund pilot shall terminate pursuant to section 403(f) of Public Law 103-356.

Program and Financing (in millions of dollars)

Identification code 20-4560-0-4-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations			25
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			25
23.95 New obligations			-25
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)			25
Change in unpaid obligations:			
73.10 New obligations			25
73.20 Total outlays (gross)			-22
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation			3
Outlays (gross), detail:			
86.97 Outlays from new permanent authority			22
87.00 Total outlays (gross)			22
Offsets:			
88.00 Against gross budget authority and outlays:			
Offsetting collections (cash) from: Federal sources			-25

Net budget authority and outlays:

89.00 Budget authority			
90.00 Outlays			-3

Department of Treasury was chosen as a pilot Franchise Fund under P.L. 103-356, the Government Management and Reform Act of 1994. Beginning in 1997, financial and administrative services included in the Franchise Fund (Fund) will be 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 1997, service activities are expected to have billings of \$25 million and employ 274 people, who were transferred from other bureaus. For 1997, \$4.2 million will be transferred from the Financial Management Service salaries and expenses account, to capitalize the Fund.

Activities that will be included in the Fund are debt collection, financial training and accounting cross-servicing. 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	1995 actual	1996 est.	1997 est.
11.1 Personnel compensation: Full-time permanent			12
12.1 Civilian personnel benefits			2
21.0 Travel and transportation of persons			1
23.1 Rental payments to GSA			1
23.3 Communications, utilities, and miscellaneous charges			1
25.2 Other services			7
31.0 Equipment			1
99.0 Subtotal, reimbursable obligations			25
99.9 Total obligations			25

Personnel Summary

Identification code 20-4560-0-4-803	1995 actual	1996 est.	1997 est.
2001 Total compensable workyears: Full-time equivalent employment			274

Trust Funds

VIOLENT CRIME REDUCTION PROGRAMS

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:

(a) As authorized by section 190001(e), **[\$69,314,000]** \$90,000,000, of which **[\$25,690,000]** shall be available to the United States Customs Service for expenses associated with "Operation Hardline"; **\$35,283,000** shall be available to the United States Customs Service, of which **\$21,078,000** shall be available for expenses associated with expanding southwest border drug enforcement activities, and of which **\$14,205,000** shall be available until expended for the purchase of non-intrusive inspection devices and other border enforcement technologies; of which **[\$21,010,000]** **\$21,437,000** shall be available to the Bureau of Alcohol, Tobacco and Firearms, [of which no less than **\$14,410,000** shall be available to annualize the salaries and related costs for the fiscal year 1995 supplemental initiative,] and of which no less than **[\$3,500,000]** **\$3,000,000** shall be available for administering the Gang Resistance Education and Training program[, and of which **\$3,100,000** shall be available for ballistic technologies]; of which **[\$21,600,000]** **\$28,761,000** shall be available to the United States Secret Service, of which no less than **\$1,600,000** shall be available for enhancing forensics technology to aid missing and exploited children investigations; [and] of which **[\$1,014,000]** **\$4,519,000** shall be available to the Federal Law Enforcement Training Center, of which **\$2,350,000** shall be available until expended; and

(b) As authorized by section 32401, **\$7,200,000**, 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 allo-

Intragovernmental funds—Continued

VIOLENT CRIME REDUCTION PROGRAMS—Continued

cated only to the affected State and local law enforcement and prevention organizations participating in such projects. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-8526-0-1-750	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.02 Financial Crimes Enforcement Network	2		
00.03 Bureau of Alcohol, Tobacco, and Firearms	13	28	28
00.04 Customs Service	4	26	35
00.05 Federal Law Enforcement Training Center		1	5
00.06 Secret Service	6	22	29
00.07 Internal Revenue Service	7		
10.00 Total obligations	32	77	97
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance		3	3
22.00 New budget authority (gross)	39	77	97
22.30 Unobligated balance expiring	-3		
23.90 Total budgetary resources available for obligation	36	80	100
23.95 New obligations	-32	-77	-97
24.40 Unobligated balance available, end of year:			
Uninvested balance	3	3	3
New budget authority (gross), detail:			
42.00 Transferred from other accounts	39	77	97
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation		17	21
73.10 New obligations	32	77	97
73.20 Total outlays (gross)	-15	-73	-93
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	17	21	25
Outlays (gross), detail:			
86.90 Outlays from new current authority	15	65	81
86.93 Outlays from current balances		8	12
87.00 Total outlays (gross)	15	73	93
Net budget authority and outlays:			
89.00 Budget authority	39	77	97
90.00 Outlays	15	73	93

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. In 1997, the President has proposed funding expanded southwest border drug enforcement activities and additional technology, including non-intrusive inspection devices, to support the United States Customs Service mission. Additional VCRTF proposals include continued funding for the Bureau of Alcohol, Tobacco and Firearms (ATF) Gang Resistance Education and Training (GREAT) program—a vital part of our nation's fight against gangs. Further funding has also been provided: to ATF for enhanced use of its National Tracing Center and Integrated Violence Impact strategy to fight illegal interstate firearms trafficking; to the United States Secret Service to continue its efforts against counterfeiting, to aid in the effort to locate missing children, to pay for upgrades to White House security, and for other activities; and to the Federal Law Enforcement Training Center to allow for facility upgrades.

Object Classification (in millions of dollars)

Identification code 20-8526-0-1-750	1995 actual	1996 est.	1997 est.
Personnel compensation:			
11.1 Full-time permanent	7	5	6

11.5 Other personnel compensation		5	3
11.9 Total personnel compensation	7	10	9
12.1 Civilian personnel benefits	3	11	3
21.0 Travel and transportation of persons	1	6	7
22.0 Transportation of things		2	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.3 Purchases of goods and services from Government			
accounts	10	14	20
26.0 Supplies and materials		1	1
31.0 Equipment	8	28	48
32.0 Land and structures		5	7
99.5 Below reporting threshold	2		
99.9 Total obligations	32	77	97

Personnel Summary

Identification code 20-8526-0-1-750	1995 actual	1996 est.	1997 est.
Total compensable workyears:			
1001 Full-time equivalent employment	123	261	119
1005 Full-time equivalent of overtime and holiday hours		1	1

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 fifty-two 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 **[\$7,000] \$9,500** for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109: *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 for training United States Postal Service law enforcement personnel and Postal police officers, at the discretion of the Director; 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; training of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; travel expenses of non-Federal personnel to attend [State and local] course development meetings and training at the Center: *Provided further*, That the Center is authorized to obligate funds in anticipation of reimbursements from agencies receiving training at 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 short term medical services for students undergoing training at the Center; **[\$36,070,000] \$50,518,000**, of which **[\$8,666,000] \$9,423,000** for materials and support costs of Federal law enforcement basic training shall remain available until September 30, **[1998] 1999**. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-0104-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Law enforcement training	27	28	31
00.02 Plant operations	15	17	18
00.03 State and local training	2	2	2
00.91 Total direct program	44	47	51
01.01 Reimbursable program	22	21	22
10.00 Total obligations	66	68	73
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance		14	3
22.00 New budget authority (gross)	81	57	73
22.30 Unobligated balance expiring	-1		
23.90 Total budgetary resources available for obligation	80	71	76
23.95 New obligations	-66	-68	-73
24.40 Unobligated balance available, end of year:			
Uninvested balance	14	3	3
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	59	36	51
Permanent:			
68.00 Spending authority from offsetting collections: Off-			
setting collections (cash)	22	21	22
70.00 Total new budget authority (gross)	81	57	73
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	10	12	20
73.10 New obligations	66	68	73
73.20 Total outlays (gross)	-62	-60	-70
73.40 Adjustments in expired accounts	-2		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	12	20	23
Outlays (gross), detail:			
86.90 Outlays from new current authority	35	32	45
86.93 Outlays from current balances	5	7	4
86.97 Outlays from new permanent authority	22	21	22
87.00 Total outlays (gross)	62	60	70
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-22	-21	-22
Net budget authority and outlays:			
89.00 Budget authority	59	36	51
90.00 Outlays	40	39	48

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 and local law enforcement personnel on a space-available basis.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1995 actual	1996 est.	1997 est.
Law Enforcement Training:			
Student Quality Surveys-Basic Training (Scale 0-6)	4.7	4.7	4.8
Participating Agency Quality of Training Survey (Scale 0-100)	84	85	86
Student Weeks Trained:			
Basic	56,572	97,985	73,294
Advanced	16,147	14,424	19,486

Students Trained:			
Basic	7,998	13,034	10,468
Advanced	11,295	9,281	11,528
Variable Cost per Basic Training Student Week	145	150	155
Plant Operations:			
Student Quality Surveys-Services (Scale 0-6)	4.2	4.3	4.4
Participating Agency Quality of Training Survey (Scale 0-100)	87	88	89
State and Local Training:			
Student Weeks Trained	4,160	4,290	3,991
Students Trained	2,517	3,093	2,943

Object Classification (in millions of dollars)

Identification code 20-0104-0-1-751	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	20	21	22
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	22	23	24
12.1 Civilian personnel benefits	5	6	6
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.2 Other services	6	7	10
26.0 Supplies and materials	3	3	3
31.0 Equipment	3	3	3
99.0 Subtotal, direct obligations	44	47	51
99.0 Reimbursable obligations	22	21	22
99.9 Total obligations	66	68	73

Personnel Summary

Identification code 20-0104-0-1-751	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	444	461	470
1005 Full-time equivalent of overtime and holiday hours	7	7	7
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	4	21	21

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, **[\$9,663,000] \$9,884,000**, to remain available until expended. (Treasury Department Appropriations Act, 1996.)

Program and Financing (in millions of dollars)

Identification code 20-0105-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations	5	39	8
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	34	35	6
22.00 New budget authority (gross)	5	10	10
23.90 Total budgetary resources available for obligation	39	45	16
23.95 New obligations	-5	-39	-8
24.40 Unobligated balance available, end of year:			
Uninvested balance	35	6	8
New budget authority (gross), detail:			
40.00 Appropriation	16	10	10
40.35 Appropriation rescinded	-6		
40.36 Unobligated balance rescinded	-5		
43.00 Appropriation (total)	5	10	10
70.00 Total new budget authority (gross)	5	10	10

General and special funds—Continued**ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-0105-0-1-751	1995 actual	1996 est.	1997 est.
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	11	8	37
73.10 New obligations	5	39	8
73.20 Total outlays (gross)	-8	-10	-9
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	8	37	36
Outlays (gross), detail:			
86.90 Outlays from new current authority	2	1	1
86.93 Outlays from current balances	6	8	7
87.00 Total outlays (gross)	8	10	9
Net budget authority and outlays:			
89.00 Budget authority	5	10	10
90.00 Outlays	8	10	9

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.

Object Classification (in millions of dollars)

Identification code 20-0105-0-1-751	1995 actual	1996 est.	1997 est.
31.0 Equipment	1	2	1
32.0 Land and structures	4	37	7
99.9 Total obligations	5	39	8

FINANCIAL MANAGEMENT SERVICE**Federal Funds****General and special funds:****SALARIES AND EXPENSES**

For necessary expenses of the Financial Management Service, **[\$184,300,000]** \$200,070,000 of which not to exceed **[\$14,277,000]** \$17,330,000 shall remain available until expended for systems modernization initiatives. In addition, \$90,000, to be derived from the Oil Spill Liability Trust Fund, to reimburse the Service for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101-380. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-1801-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Financial operations	100	119	116
00.02 Federal finance	14	13	15
00.04 Agency support	69	68	69
00.91 Total direct program	183	200	200
01.01 Reimbursable program	151	165	158
10.00 Total obligations	334	365	358
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	17	16	
22.00 New budget authority (gross)	334	349	358
23.90 Total budgetary resources available for obligation	351	365	358
23.95 New obligations	-334	-365	-358
24.40 Unobligated balance available, end of year:			
Uninvested balance	16		

New budget authority (gross), detail:

Current:			
40.00 Appropriation	184	184	200
40.75 Procurement reduction pursuant to P.L. 103-[329]	-1		
43.00 Appropriation (total)	183	184	200
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	143	165	158
68.10 Change in orders on hand from Federal sources	8		
68.90 Spending authority from offsetting collections (total)	151	165	158
70.00 Total new budget authority (gross)	334	349	358

Change in unpaid obligations:

Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	55	45	61
72.95 Orders on hand from Federal sources	4	12	12
72.99 Total unpaid obligations, start of year	59	57	73
73.10 New obligations	334	365	358
73.20 Total outlays (gross)	-333	-349	-356
73.40 Adjustments in expired accounts	-1		
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	45	61	63
74.95 Orders on hand from Federal sources	12	12	12
74.99 Total unpaid obligations, end of year	57	73	75

Outlays (gross), detail:

86.90 Outlays from new current authority	148	149	162
86.93 Outlays from current balances	41	35	35
86.97 Outlays from new permanent authority	143	165	158
87.00 Total outlays (gross)	333	349	356

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-143	-165	-158
88.95 Change in orders on hand from Federal sources	-8		

Net budget authority and outlays:

89.00 Budget authority	183	184	200
90.00 Outlays	190	184	198

Financial Operations.—Payments are made through six regional offices for Federal civilian agencies, except the U.S. Postal Service, the U.S. Marshals Service, and certain Government corporations. These disbursing services are provided through the timely issuance of checks, letters of credit, and electronic funds transfer (EFT) payments. This activity is also responsible for processing EFT claims, for promoting the use of electronics in the payment process, and for providing full field representation for other functional areas of the Service. This activity is also responsible for the control and financial integrity of the Federal payments and collections processes including debt collection management functions. This includes conducting reconciliation, accounting, and claims activities. It adjudicates and settles claims against the United States resulting from instances in which Government checks have been forged, lost, stolen, destroyed, or mutilated, and collects moneys from those parties having liability to the United States through fraudulent or otherwise improper negotiation of Government checks. Financial Operations ensures the integrity of the Government's financial accounting, reporting, and financing services and financial accounting and reporting systems to the Government-at-large and to its agents, who participate in the payments and collections processes. Additionally, this activity provides financial services for numerous accounts, including the two Social Security Trust Funds, the two Medicare Trust Funds, the Unemployment Trust Fund, the D.C. Government loan account, the Highway Trust Fund, and the Airport and Airway Trust Fund. In addition, this activity provides for payment of domestic and international claims.

PERFORMANCE MEASURES

	1995	1996	1997
1. Percentage of claims processed within current FMS standards	90.0	90.0	90.0
2. Percentage of checks that are released for on-time delivery	99.9	99.9	99.9
3. Percent of days the Daily Treasury Statement is released on time	98.5	99.0	100
4. Percent of Federal Program Agencies with debt servicing requirements for which FMS provides and operates debt servicing arrangements on a reimbursable basis		1.0	3.0

Federal Finance.—This activity provides direction, leadership, and technical guidance for managing the Federal Government's cash, credit, and debt management programs. It is responsible for the development, implementation, and dissemination of tools, regulations, standards, and guidelines affecting all aspects of the Government's cash, credit, and debt management programs. The major focus is on development and evaluation of cash, credit and asset management techniques, and credit management training, to minimize the cost and maximize the effectiveness of the Federal Government's financial management. In addition, this activity oversees compensation made to commercial depositories for the processing services they provide to the Government in collecting and accounting of Federal Tax Deposits.

PERFORMANCE MEASURES

	1995	1996	1997
1. Percent of transmissions of value and associated information made electronically	50.49	51.82	53.07
2. Increase in percentage of corporation withholding taxes collected electronically	10.0	20.0	30.0
3. Electronic collections as a percentage of total collection	25.0	30.0	30.0
4. Number of new EFT participants/converted from current check recipients (assuming mandatory EFT legislation)	6,000	35,000	130,000
5. Number of states or state alliances able to make all electronic Federal payments	1	10	24
6. Percent of EBT systems implemented	2.0	20.0	20.0

Agency Support.—This activity provides leadership and guidance for administrative and financial activities that enable the Service to manage programs and resources effectively. It is responsible for all internal FMS accounting, auditing, program review, budget and financial operations, financial systems, and facilities and personnel functions. This activity also encompasses the Service's legal, planning, and legislative and public affairs needs. Top management and the Service's Chief Financial Officer are also included under this activity.

In addition, this activity is responsible for overseeing the development, implementation, and operation of information and financial management systems. It is responsible for automated data processing (ADP) operations and the associated computer support necessary to maintain the Service's internal and Government-wide systems. Specific functions include operating and maintaining all central facility computer systems and data communications mechanisms, scheduling and processing development and production workloads, installing and tuning operating system software, planning and coordinating hardware installations, providing user support services, and acquiring ADP and telecommunications equipment, software, services and supplies. It also supports a large number of developmental efforts to enhance the collections, payments, accounting, reporting, and resource management functions of the Service.

PERFORMANCE MEASURES

	1995	1996	1997
1. Percentage of deliverables accepted on time vs. total scheduled deliverables for major information system development projects		63.0	75.0

Object Classification (in millions of dollars)

Identification code 20-1801-0-1-803	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	86	92	98
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	90	96	102
12.1 Civilian personnel benefits	16	17	19
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	13	13	13
23.2 Rental payments to others			1
23.3 Communications, utilities, and miscellaneous charges	16	17	18
24.0 Printing and reproduction	3	6	6
25.1 Advisory and assistance services	2	3	3
25.2 Other services	16	17	14
25.3 Purchases of goods and services from Government accounts	4	3	4
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	3	2	3
26.0 Supplies and materials	4	4	4
31.0 Equipment	13	18	10
99.0 Subtotal, direct obligations	183	199	200
99.0 Reimbursable obligations	149	165	158
99.5 Below reporting threshold	2	1	
99.9 Total obligations	334	365	358

Personnel Summary

Identification code 20-1801-0-1-803	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	2,008	2,048	2,097
1005 Full-time equivalent of overtime and holiday hours	29	29	29
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	112	132	58
2005 Full-time equivalent of overtime and holiday hours	2	2	2

HUD PUBLIC HOUSING INTEREST SUBSIDY PAYMENTS

Program and Financing (in millions of dollars)

Identification code 20-1810-0-1-604	1995 actual	1996 est.	1997 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	174	174	174
22.00 New budget authority (gross)			
23.90 Total budgetary resources available for obligation	174	174	174
24.40 Unobligated balance available, end of year:			
Uninvested balance	174	174	174
New budget authority (gross), detail:			
70.00 Total new budget authority (gross)			
Change in unpaid obligations:			
73.10 New obligations			
Outlays (gross), detail:			
87.00 Total outlays (gross)			
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

In 1985, funds were appropriated to the Treasury to cover the additional interest expenses incurred on borrowings by the Secretary of Housing and Urban Development from the Treasury to extend direct loans to local public housing projects under section 5(c) of the United States Housing Act of 1937.

General and special funds—Continued**HUD PUBLIC HOUSING INTEREST SUBSIDY PAYMENTS—Continued**

This appropriation was available only in connection with additional interest expenses incurred on Treasury borrowings prior to April 4, 1985.

PAYMENT TO THE RESOLUTION FUNDING CORPORATION**Program and Financing (in millions of dollars)**

Identification code 20-1851-0-1-908	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	2,328	2,328	2,328
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,328	2,328	2,328
23.95 New obligations	-2,328	-2,328	-2,328
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	2,328	2,328	2,328
Change in unpaid obligations:			
73.10 New obligations	2,328	2,328	2,328
73.20 Total outlays (gross)	-2,328	-2,328	-2,328
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2,328	2,328	2,328
87.00 Total outlays (gross)	2,328	2,328	2,328
Net budget authority and outlays:			
89.00 Budget authority	2,328	2,328	2,328
90.00 Outlays	2,328	2,328	2,328

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

Sources of payment for interest due on REFCORP obligations include REFCORP investment income, proceeds from the sale of assets or warrants acquired by the RTC, and annual contributions by the Federal Home Loan Banks. If these payment sources are insufficient to cover all interest costs, funds appropriated to the Treasury shall be used to meet the shortfall.

FEDERAL RESERVE BANK REIMBURSEMENT FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-1884-4-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 25.3)			122
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			122
23.95 New obligations			-122
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)			122
Change in unpaid obligations:			
73.10 New obligations			122
73.20 Total outlays (gross)			-122
Outlays (gross), detail:			
86.97 Outlays from new permanent authority			122

87.00 Total outlays (gross)			122
Net budget authority and outlays:			
89.00 Budget authority			122
90.00 Outlays			122

Legislation will be proposed to establish a permanent, indefinite appropriation to reimburse Federal Reserve Banks for their services as fiscal agents for Treasury's Fiscal Service (with the exception of services associated with the administration of the public debt provided under Public Law 101-509). These services include processing Government checks and electronic payments, maintaining Treasury accounts, and processing Federal tax deposits.

Payments to Federal Reserve Banks are deficit neutral because they result in a corresponding increase in deposit earnings of Federal Reserve System receipts.

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

Identification code 20-1860-0-1-908	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	4	4	4
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5	4	4
23.95 New obligations	-4	-4	-4
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	5	4	4
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	14	16	14
73.10 New obligations	4	4	4
73.20 Total outlays (gross)	-2	-4	-4
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	16	14	14
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2	4	4
87.00 Total outlays (gross)	2	4	4
Net budget authority and outlays:			
89.00 Budget authority	5	4	4
90.00 Outlays	3	4	4

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.

The following schedule details the interest paid under this account:

	[In millions of dollars]		
	1995 actual	1996 est.	1997 est.
Library of Congress trust fund ¹		1	1
Immigration bonds deposit fund	3	3	3
Total outlays	3	4	4

¹ Interest rate is 8.0%.

FEDERAL INTEREST LIABILITIES TO THE STATES

Program and Financing (in millions of dollars)			
Identification code 20-1877-0-1-908	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 25.2)	5	14	28
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5	14	28
23.95 New obligations	-5	-14	-28
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	5	14	28
Change in unpaid obligations:			
73.10 New obligations	5	14	28
73.20 Total outlays (gross)	-5	-14	-28
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	5	14	28
87.00 Total outlays (gross)	5	14	28
Net budget authority and outlays:			
89.00 Budget authority	5	14	28
90.00 Outlays	5	14	28

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

NET INTEREST PAID TO LOAN GUARANTEE FINANCING ACCOUNTS

Program and Financing (in millions of dollars)			
Identification code 20-1880-0-1-908	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	2,541	778	795
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,541	778	795
23.95 New obligations	-2,541	-778	-795
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	2,541	778	795
Change in unpaid obligations:			
73.10 New obligations	2,541	778	795
73.20 Total outlays (gross)	-2,541	-778	-795
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2,541	778	795
87.00 Total outlays (gross)	2,541	778	795
Net budget authority and outlays:			
89.00 Budget authority	2,541	778	795
90.00 Outlays	2,541	778	795

Loan guarantee financing accounts receive various payments and fees and make payment on defaults. When cash balances result from an excess of receipts over outlays, these balances are deposited with 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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Claims adjudicated administratively:			
00.01 Claims for damages	18	20	20
00.03 Claims for contract disputes	104	105	105
00.91 Total claims adjudicated administratively	122	125	125
Judgments of the Court:			
01.01 Judgments, Court of Claims	577	440	440
01.02 Judgments, U.S. Courts	405	435	435
01.91 Total judgments of the courts	982	875	875
10.00 Total obligations	1,104	1,000	1,000
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	1,104	1,000	1,000
23.95 New obligations	-1,104	-1,000	-1,000
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	1,104	1,000	1,000
Change in unpaid obligations:			
73.10 New obligations	1,104	1,000	1,000
73.20 Total outlays (gross)	-1,104	-1,000	-1,000
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	1,104	1,000	1,000
87.00 Total outlays (gross)	1,104	1,000	1,000
Net budget authority and outlays:			
89.00 Budget authority	1,104	1,000	1,000
90.00 Outlays	1,104	1,000	1,000

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			
	1995 actual	1996 est.	1997 est.
42.0 Insurance claims and indemnities	1,096	900	900
43.0 Interest and dividends	8	100	100
99.9 Total obligations	1,104	1,000	1,000

ENERGY SECURITY RESERVE

Program and Financing (in millions of dollars)			
Identification code 20-0112-0-1-271	1995 actual	1996 est.	1997 est.
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
21.40 Uninvested balance	305	304	304
22.00 New budget authority (gross)			
23.90 Total budgetary resources available for obligation	305	304	304
Unobligated balance available, end of year:			
24.40 Uninvested balance	304	304	304
New budget authority (gross), detail:			
70.00 Total new budget authority (gross)			
Change in unpaid obligations:			
Unpaid obligations, start of year: Obligated balance:			
72.40 Appropriation	438	397	362
73.10 New obligations			
73.20 Total outlays (gross)	-42	-35	-19
Unpaid obligations, end of year: Obligated balance:			
74.40 Appropriation	397	362	343

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

Identification code 20-0112-0-1-271	1995 actual	1996 est.	1997 est.
Outlays (gross), detail:			
86.93 Outlays from current balances	42	35	19
87.00 Total outlays (gross)	42	35	19
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	42	35	19

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.

Personnel Summary

Identification code 20-0112-0-1-271	1995 actual	1996 est.	1997 est.
1001 Total compensable workyears: Full-time equivalent employment	2	2	2

BIOMASS ENERGY DEVELOPMENT**Program and Financing** (in millions of dollars)

Identification code 20-0114-0-1-271	1995 actual	1996 est.	1997 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	30	57	41
22.00 New budget authority (gross)	27	-16	
23.90 Total budgetary resources available for obligation	57	41	41
24.40 Unobligated balance available, end of year:			
Uninvested balance	57	41	41
New budget authority (gross), detail:			
Current:			
41.00 Transferred to other accounts		-16	
Permanent:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	27		
70.00 Total new budget authority (gross)	27	-16	
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	2	2	2
73.10 New obligations			
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	2	2	2
Outlays (gross), detail:			
87.00 Total outlays (gross)			
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-27		
Net budget authority and outlays:			
89.00 Budget authority		-16	
90.00 Outlays	-27		

This account finances programs to aid commercial production of alcohol and other fuels from crops and crop waste, timber, animal and timber waste, and other forms of biomass and urban waste activities, as authorized under Title II of the Energy Security Act.

Administrative Provisions in 1989 for the Department of Energy allow the Department of Energy to retain in this account any funds brought into its Alcohol Fuels Loan Guarantee Program, either through sale of assets the Government has acquired through loan default and foreclosure, or repayments made on a loan for which the Department of Energy has become the direct lender by paying the guarantee on a defaulted loan. These retained funds will be held in a reserve against the possibility of further guaranteed loan defaults. The Department of Energy will also be able to use unobligated funds from its Alternative Fuels Production account to pay the guaranteed portion of defaults if the need arises, and if those funds are not needed by the Alternative Fuels Production program. In 1993, \$44 million was transferred to the Energy Information Administration (EIA) to offset approximately half of EIA's budget authority requirements.

Credit accounts:**PAYMENTS TO THE FARM CREDIT SYSTEM FINANCIAL ASSISTANCE CORPORATION**

For necessary payments to the Farm Credit System Financial Assistance Corporation by the Secretary of the Treasury, as authorized by section 6.28(c) of the Farm Credit Act of 1971, as amended, for reimbursement of interest expenses incurred by the Financial Assistance Corporation on obligations issued through 1994, as authorized, **[\$15,453,000] \$10,290,000.** (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-1850-0-1-908	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	46	15	10
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	57	15	10
22.30 Unobligated balance expiring	-11		
23.90 Total budgetary resources available for obligation	46	15	10
23.95 New obligations	-46	-15	-10
New budget authority (gross), detail:			
40.00 Appropriation	57	15	10
Change in unpaid obligations:			
73.10 New obligations	46	15	10
73.20 Total outlays (gross)	-46	-15	-10
Outlays (gross), detail:			
86.90 Outlays from new current authority	46	15	10
87.00 Total outlays (gross)	46	15	10
Net budget authority and outlays:			
89.00 Budget authority	57	15	10
90.00 Outlays	46	15	10

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 is 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.

Federal interest payment was less than the appropriation request for 1995 because the financial performance of the Farm Credit System exceeded expectations. 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 1995, the Treasury portion of interest assessments was estimated at 50 percent. However, the System's actual retained earnings levels supported an 80 percent share for 1995.

Trust Funds

**REBATE OF SAINT LAWRENCE SEAWAY TOLLS
(HARBOR MAINTENANCE TRUST FUND)**

Program and Financing (in millions of dollars)

Identification code 20-8865-0-7-808	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 25.2)	2		
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2		
New budget authority (gross), detail:			
40.00 Appropriation	2		
Change in unpaid obligations:			
73.10 New obligations	2		
Outlays (gross), detail:			
86.90 Outlays from new current authority	2		
87.00 Total outlays (gross)			
Net budget authority and outlays:			
89.00 Budget authority	2		
90.00 Outlays	2		

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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Operating expenses:			
00.01 Administrative expenses	3	3	3
00.02 Interest on borrowings from Treasury	7,309	6,010	4,616
00.04 Interest on borrowings from civil service and disability trust	1,337	1,337	1,337
00.05 Interest on prepayment premiums	114	107	86
10.00 Total operating expenses	8,763	7,457	6,043
Budgetary resources available for obligation:			
21.90 Unobligated balance available, start of year: Fund balance	5	5	5
22.00 New budget authority (gross)	8,761	7,457	6,043
23.90 Total budgetary resources available for obligation	8,766	7,462	6,048
23.95 New obligations	-8,763	-7,457	-6,043
24.90 Unobligated balance available, end of year: Fund balance	5	5	5
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	8,761	7,457	6,043

Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	2,366	2,366	2,366
73.10 New obligations	8,763	7,457	6,043
73.20 Total outlays (gross)	-8,763	-7,457	-6,043
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	2,366	2,366	2,366
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	8,761	7,457	6,043
86.98 Outlays from permanent balances	3		
87.00 Total outlays (gross)	8,763	7,457	6,043
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-8,761	-7,457	-6,043
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	3		

The Federal Financing Bank (FFB) was created to ensure the coordination of Federal and federally assisted borrowing from the public and to ensure that such borrowings are financed in a manner least disruptive of private financial markets and institutions.

Through 1991, the Bank was the vehicle through which most Federal agencies financed their programs involving the sale or placement of credit market instruments, including agency securities, guaranteed obligations, participation agreements, and loan assets.

With the implementation of the Federal Credit Reform Act in 1992, agencies finance direct and guaranteed loan activity by borrowing directly from the Treasury as needed. The FFB no longer originates new loans to agencies to finance lending activities with the public. The FFB continues to initiate new loans to agencies to finance other activity, such as the resolution of failed thrift institutions by the Resolution Trust Corporation. In addition, the U.S. Postal Service borrows from the FFB if postal operations do not provide adequate cash flow.

Transactions by the FFB on behalf of a Federal agency are treated as a means of financing the agency—i.e., lending by the FFB to the agency and borrowing by the agency from the FFB. These transactions are not reflected directly in the budget totals because borrowing and the repayment of borrowing between Federal agencies and the Treasury are not budgetary transactions. Rather, the budget authority and the outlays of the agency that are financed by such borrowing are reflected in particular agency accounts and, hence, in the budget totals.

Lending by the FFB to an agency may be accomplished in any of three forms (the form used depends on the authorizing statutes pertaining to a particular agency or program): (1) the FFB may purchase agency financial assets; (2) the FFB may originate direct loans on behalf of an agency; and (3) the FFB may acquire debt securities that the agency is otherwise authorized to issue to the public. In the case of FFB loan originations, the FFB actually disburses loans directly to private borrowers on behalf of the agency and receives repayments from the private borrower on behalf of the agency. However, consistent with the legal requirement that transactions by the FFB be treated as a means of financing agency obligations, the budget reflects the budgetary effect of those transactions, which are, in succession, 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.

In recent years, Congress has authorized certain Rural Electrification Administration-guaranteed borrowers and Department of Defense-guaranteed foreign military sales borrowers to prepay certain loans at par, without the contractually required prepayment premiums. Pursuant to these actions,

Intragovernmental funds—Continued

FEDERAL FINANCING BANK—Continued

the FFB has received REA-guaranteed borrower prepayments of \$3.1 billion with associated losses of \$0.9 billion. To date, \$4.9 billion of eligible foreign military sales loans held by the FFB have been prepaid, with an associated tax loss of \$1.7 billion.

As a result of these losses FFB had a negative net worth of \$2.3 billion at the end of 1995.

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

For 1996, the table reflects the exchange of \$7.9 billion in FFB loans relating to the Tennessee Valley Authority and the Postal Service for Treasury securities of equal present value held by the Civil Service Retirement and Disability Fund. The Treasury securities received by FFB were immediately redeemed with Treasury, reducing the amount of debt subject to the statutory debt limit and permitting additional Treasury borrowing in the private markets. The reduced amounts of debt held by FFB are reflected in the net lending amounts in the table for the TVA and the Postal Service.

NET LENDING AND LOANS OUTSTANDING, END OF YEAR

(In millions of dollars)

A. Funds Appropriated to the President:	1995 actual	1996 est.	1997 est.
1. Foreign military sales credit:			
Lending, net	-292	-246	-199
Loans outstanding	3,493	3,247	3,048
B. Department of Agriculture:			
1. Agricultural credit loans:			
Lending, net	-4,593	-1,470	.....
Loans outstanding	1,470	.....	.....
2. Rural housing loans:			
Lending, net	-2,691	-3,000	-5,170
Loans outstanding	21,700	18,700	13,530
3. Rural development loans:			
Lending, net .....	.....	.....	.....
Loans outstanding	3,675	3,675	3,675
4. Rural Electrification Administration:			
Lending, net	-41	-73	-21
Loans outstanding	21,874	21,802	21,781
C. Department of Defense:			
1. Defense business operations fund:			
Lending, net	-47	-49	-75
Loans outstanding	1,432	1,383	1,308
D. Department of Health and Human Services:			
1. Health maintenance organizations:			
Lending, net	-18	-3	-2
Loans outstanding	9	7	5
2. Medical facility loans:			
Lending, net	-12	-9	-8
Loans outstanding	24	15	7
E. Department of Housing and Urban Development:			
1. Section 108 guaranteed loans:			
Lending, net	-21	-20	-15
Loans outstanding	89	69	54
2. Low-rent public housing:			
Lending, net	-58	-62	-65
Loans outstanding	1,689	1,627	1,561
F. Department of the Interior:			
1. Territory of the Virgin Islands:			
Lending, net	-1	-1	-1
Loans outstanding	21	20	19
G. Department of Transportation:			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net	-*	-2	-1
Loans outstanding	14	12	11
2. Washington Metropolitan Area Transit Authority:			
Lending, net	-665	.....	.....
Loans outstanding .....	.....	.....	.....
H. General Services Administration:			
1. Federal buildings fund:			
Lending, net	113	-44	-40
Loans outstanding	1,893	1,849	1,809
I. Small Business Administration:			
1. Small business investment companies:			
Lending, net	-51	-3	-3
Loans outstanding	6	3	.....

2. Section 503 guaranteed loans:			
Lending, net	-167	-6	-12
Loans outstanding	356	350	338
3. Development company loans:			
Lending, net	-1	-*	.....
Loans outstanding .....	*	.....	.....
J. Export-Import Bank:			
Lending, net	-1,420	-685	-527
Loans outstanding	2,506	1,821	1,294
K. Federal Deposit Insurance Corporation:			
1. FSLIC Resolution Fund:			
Lending, net .....	.....	6,143	-1,885
Loans outstanding .....	.....	6,143	4,258
L. Pennsylvania Avenue Development Corporation:			
Lending, net	124	56	.....
Loans outstanding	374	430	430
M. Postal Service:			
Lending, net	-1,708	-5,172	2,995
Loans outstanding	7,265	2,093	5,088
N. Resolution Trust Corporation:			
Lending, net	-13,311	-13,209	.....
Loans outstanding	13,209	.....	.....
O. Tennessee Valley Authority:			
Lending, net	-200	-3,200	.....
Loans outstanding	3,200	.....	.....
Total lending:			
Lending, net	-25,060	-21,055	-5,029
Loans outstanding	84,298	63,244	58,216

*\$500 thousand or less.

Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	339	337	337	337
Investments in US securities:				
1104 Agency securities, par	109,490	84,496	63,442	58,414
1106 Receivables, net	2,370	2,274	1,943	1,559
1999 Total assets	112,199	87,107	65,722	60,310
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable	2,755	2,720	2,389	2,016
Debt:				
2103 Borrowing from Treasury	94,484	69,560	48,506	43,478
2103 Debt arising from prepayment premiums	2,115	2,115	2,115	2,115
2103 Borrowing from the Civil Service Retirement Trust Fund	15,000	15,000	15,000	15,000
2999 Total liabilities	114,354	89,395	68,010	62,609
NET POSITION:				
3100 Appropriated capital	5	5	5	5
3300 Cumulative results of operations	-2,161	-2,293	-2,293	-2,304
3999 Total net position	-2,156	-2,288	-2,288	-2,299
4999 Total liabilities and net position	112,198	87,107	65,722	60,310

Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	1995 actual	1996 est.	1997 est.
25.2 Other services	3	3	3
43.0 Interest and dividends	8,760	7,454	6,040
99.9 Total obligations	8,763	7,457	6,043

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 six hundred and fifty vehicles for police-type use for replacement only and hire of passenger motor vehicles; hire of aircraft; and 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 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 **[\$10,000]** \$12,500 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement; provision of laboratory assistance to State and local agencies, with or without reimbursement; **[\$377,971,000]** \$406,005,000, 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 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 drug-related joint law enforcement operations with the Bureau of Alcohol, Tobacco and Firearms and for the payment of overtime salaries, travel, fuel, training, equipment, and other similar costs of State and local law enforcement officers 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 implement any reorganization of the Bureau of Alcohol, Tobacco and Firearms or transfer of the Bureau's functions, missions, or activities to other agencies or Departments in the fiscal year ending on September 30, 1996: *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. section 925(c). (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-1000-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
Compliance operations:			
00.01 Alcohol	63	55	58
00.02 Tobacco	3	2	2
00.03 Firearms	46	33	36
00.04 Explosives	6	6	6
00.91 Total, compliance operations	118	96	102
01.01 Alcohol	1		
01.02 Tobacco	1		
01.03 Firearms	215	211	224
01.04 Explosives	50	71	80
01.91 Total, law enforcement	267	282	304
01.92 Total direct program	385	378	406
02.01 Reimbursable program	20	17	17
10.00 Total obligations	405	395	423
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	1	34	35
22.00 New budget authority (gross)	441	396	423
22.30 Unobligated balance expiring	-2		
23.90 Total budgetary resources available for obligation	440	430	458
23.95 New obligations	-405	-395	-423
24.40 Unobligated balance available, end of year:			
Uninvested balance	34	35	35
Net budget authority (gross), detail:			
Current:			
40.00 Appropriation	421	378	406
40.75 Reduction pursuant to P.L. 104-50	-1		

42.00 Transferred from other accounts	1		
43.00 Appropriation (total)	421	378	406
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	22	17	17
68.10 Change in orders on hand from Federal sources	-2		
68.90 Spending authority from offsetting collections (total)	20	17	17
70.00 Total new budget authority (gross)	441	396	423
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	30	38	39
72.95 Orders on hand from Federal sources	7	5	5
72.99 Total unpaid obligations, start of year	37	43	44
73.10 New obligations	405	395	423
73.20 Total outlays (gross)	-395	-394	-421
73.40 Adjustments in expired accounts	-2		
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	38	39	40
74.95 Orders on hand from Federal sources	5	5	5
74.99 Total unpaid obligations, end of year	43	44	45
Outlays (gross), detail:			
86.90 Outlays from new current authority	355	348	374
86.93 Outlays from current balances	19	30	30
86.97 Outlays from new permanent authority	20	17	17
87.00 Total outlays (gross)	395	394	421
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources:			
88.00 Drug enforcement	-17	-10	-10
88.00 Other Federal sources	-5	-7	-7
88.90 Total, offsetting collections (cash)	-22	-17	-17
88.95 Change in orders on hand from Federal sources	2		
Net budget authority and outlays:			
89.00 Budget authority	421	378	406
90.00 Outlays	374	377	404

The Bureau of Alcohol, Tobacco and Firearms is responsible for the enforcement of the laws designed to eliminate certain illicit activities and to regulate lawful activities relating to distilled spirits, beer, wine and nonbeverage alcohol products, tobacco, firearms, and explosives.

Regulatory enforcement.—This activity covers the regulation of: the alcohol and tobacco industries relating to revenue protection and product and market integrity; the legal firearms industry through a system of licensing and compliance inspections; and the explosives industry through a license and permit system for manufacturers, dealers, and users of explosives. Effective July 1, 1987, this activity included responsibility for the deposit and accounting for alcohol and tobacco excise taxes.

Criminal enforcement.—This activity covers the enforcement of: Federal laws relating to the liquor industry; Federal firearms statutes and Federal laws to suppress illegal use of explosives and illegal trafficking in explosives.

The performance indicator levels fall under the umbrella of the following Bureau goals:

- Suppress and prevent crime and violence through enforcement, regulation, and community outreach;
- Ensure fair and proper revenue collection;
- Provide fair and effective industry regulation; and
- Support and assist Federal, State, local, and international law enforcement.

The performance measures continue to be refined.

General and special funds—Continued
SALARIES AND EXPENSES—Continued

BUDGET PROGRAM			
	1995	1996	1997
Alcohol:			
Regulatory enforcement:			
Number of permit applications processed	5,434	5,400	
Number of inspections	3,755	3,500	
Tax/fee dollars collected (in billion)	6.9	6.5	6.5
Number of tax audits/inspections	1,109	900	
Percent of \$ population inspected	83.0	83.0	
Criminal enforcement:			
Arrests			
Other	12	12	
Tobacco:			
Regulatory enforcement:			
Number of permit applications processed	230	200	
Number of inspections	299	250	
Domestic tax/fee dollars collected (in billions)	6.0	5.5	5.2
Number of tax audits/inspections	206	190	
Percent of \$ population inspected	68.0	68.0	
Criminal enforcement:			
Arrests			
Other	21	10	
Firearms:			
Regulatory enforcement:			
Number of license applications	27,318	25,000	25,000
Processing time (original appl. only)	43% w/in 45 days	70% w/in 60 days	85% w/in 60 days
Number of inspections	28,778	32,000	32,000
Percent of population inspected	7.2	15	15
Avg of referrals and violations per inspection	1.6	1.6	1.6
Tax/fee dollars collected (\$000)	186.6	185	185
Number of tax audits/inspections	184	200	200
Percent of \$ population inspected	16	20	20
Criminal Enforcement:			
Arrests			
Class I	6,027	6,027	5,527
Conviction rate	80.3	80	85
Average sentence (life sentences excluded)	5 years	5 years	5 years
Number of traces	79,777	120,000	150,000
Average trace response time (in working days)	11.5	14	12
Explosives:			
Regulatory enforcement:			
Number of permit/license applications processed	4,491	4,500	4,500
Processing time (original appl. only)	92% w/in 45 days	95% w/in 45 days	97% w/in 45 days
Number of inspections	4,100	4,100	4,100
Percent of population inspection	41.0	41.0	41.0
Average number of referrals and violations per inspection .....	.31	.31	.31
Criminal enforcement:			
Arrests (explosives):			
Class I	279	279	300
Conviction rate (explosives)	80%	80%	80%
Number of arson incidents:			
Arrests (arson):			
Class I	287	287	300
Conviction rate (arson)	80%	80%	80%

Object Classification (in millions of dollars)

Identification code 20-1000-0-1-751	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	188	190	204
11.3 Other than full-time permanent		1	1
11.5 Other personnel compensation	28	25	26
11.9 Total personnel compensation	216	216	231
12.1 Civilian personnel benefits	65	65	70
21.0 Travel and transportation of persons	10	10	9
22.0 Transportation of things	1		1
23.1 Rental payments to GSA	34	36	36
23.3 Communications, utilities, and miscellaneous charges	14	17	18
24.0 Printing and reproduction	2	1	1
25.2 Other services	30	22	23
26.0 Supplies and materials	7	6	6
31.0 Equipment	6	5	11
99.0 Subtotal, direct obligations	385	378	406
99.0 Reimbursable obligations	20	17	17
99.9 Total obligations	405	395	423

Personnel Summary

Identification code 20-1000-0-1-751	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	3,959	3,807	3,865
1005 Full-time equivalent of overtime and holiday hours	25	20	22
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	130	112	112
2005 Full-time equivalent of overtime and holiday hours	5	2	2

LABORATORY FACILITIES

For necessary expenses for site acquisition, design and construction of a new facility or facilities, or purchase of and necessary alterations to an existing facility or facilities, to house the Bureau of Alcohol, Tobacco and Firearms National Laboratory Center and the Fire Investigation Research and Development Center, not to exceed 185,000 occupiable square feet, \$62,000,000, to remain available until expended: Provided, That these funds shall not be available until a prospectus of authorization for the Laboratory Facilities is transmitted to the House Committee on Transportation and Infrastructure and the Senate Committee on Environment and Public Works.

Program and Financing (in millions of dollars)

Identification code 20-1003-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 32.0)			62
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			62
23.95 New obligations			-62
New budget authority (gross), detail:			
40.00 Appropriation			62
Change in unpaid obligations:			
73.10 New obligations			62
73.20 Total outlays (gross)			-7
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation			55
Outlays (gross), detail:			
86.90 Outlays from new current authority			7
87.00 Total outlays (gross)			7
Net budget authority and outlays:			
89.00 Budget authority			62
90.00 Outlays			7

This new appropriation is requested to provide full funding for the cost of designing and building a new ATF National Laboratory Center and FIRE Research facility.

The current National Laboratory Center is located at an inadequate site. The relocation of the Laboratory Center to a new site will allow ATF to support its increased emphasis on firearms and explosives regulation and enforcement as well as to better perform its regulatory functions related to alcohol and tobacco. Nearly 90 percent of the current facility does not meet EPA and OSHA health and safety standards. The Congress has already appropriated \$1.75 million to initiate the relocation.

The Fire Investigation Research and Development (FIRE) Center will be co-located with ATF's forensic laboratory. This FIRE facility will provide law enforcement agencies with access to a single facility for scientific research and forensics support into the causes and characteristics of uncontrolled fires.

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20-5737-0-2-806	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, internal revenue collections for Puerto Rico	206	232	240
Appropriation:			
05.01 Internal revenue collections for Puerto Rico	-206	-232	-240
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5737-0-2-806	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	206	232	240
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	206	232	240
23.95 New obligations	-206	-232	-240
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	206	232	240
Change in unpaid obligations:			
73.10 New obligations	206	232	240
73.20 Total outlays (gross)	-206	-232	-240
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	206	232	240
87.00 Total outlays (gross)	206	232	240
Net budget authority and outlays:			
89.00 Budget authority	206	232	240
90.00 Outlays	206	232	240

Summary of Budget Authority and Outlays

(in millions of dollars)

	1995 actual	1996 est.	1997 est.
Enacted/requested:			
Budget Authority	206	232	240
Outlays	206	232	240
Legislative proposal, subject to PAYGO:			
Budget Authority			57
Outlays			57
Total:			
Budget Authority	206	232	297
Outlays	206	232	297

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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations			57
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			57
23.95 New obligations			-57
New budget authority (gross), detail:			
60.00 Appropriation			57
Change in unpaid obligations:			
73.10 New obligations			57
73.20 Total outlays (gross)			-57
Outlays (gross), detail:			
86.97 Outlays from new permanent authority			57
87.00 Total outlays (gross)			57
Net budget authority and outlays:			
89.00 Budget authority			57

90.00 Outlays			57
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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).

UNITED STATES CUSTOMS SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Customs Service, including purchase of up to 1,000 motor vehicles of which 960 are for replacement only, including 990 for police-type use and commercial operations; hire of motor vehicles; not to exceed **[\$20,000]** \$30,000 for official reception and representation expenses; and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service; **[\$1,387,153,000]** \$1,453,170,000, 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 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, **[and]** not to exceed \$4,000,000 shall be available until expended for research and not to exceed \$1,000,000 shall be available until expended for conducting special operations pursuant to 19 U.S.C. 2081: Provided, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: Provided further, That the Commissioner of the Customs Service designate a single individual to be port director of all United States Government activities at two ports of entry, one on the southern border and one on the northern border: Provided further, That \$750,000 shall be available for additional part-time and temporary positions in the Honolulu Customs District]. (Treasury Department Appropriations Act, 1996.)

Unavailable Collections (in millions of dollars)

Identification code 20-0602-0-1-751	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year	4,221	4,221	4,239
Receipts:			
02.01 U.S. Customs users fees account, conveyance/passenger/other	374	377	380
02.02 U.S. Customs user fee accounts, merchandise processing, Treasury	702	723	744
02.99 Total receipts	1,076	1,100	1,124
04.00 Total: Balances and collections	5,297	5,321	5,363
Appropriation:			
05.01 Salaries and expenses	-1,076	-1,082	-1,094
05.99 Subtotal appropriation	-1,076	-1,082	-1,094
07.99 Total balance, end of year	4,221	4,239	4,269

Program and Financing (in millions of dollars)

Identification code 20-0602-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Inspection and control	781	838	893
00.02 Enforcement	483	456	476
00.03 Tariff and trade	388	363	364
00.91 Total direct program	1,652	1,657	1,733
01.01 Reimbursable program	425	434	449
10.00 Total obligations	2,077	2,091	2,182
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	276	389	499
22.00 New budget authority (gross)	2,196	2,201	2,294
22.30 Unobligated balance expiring	-6		
23.90 Total budgetary resources available for obligation	2,466	2,590	2,793

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0602-0-1-751	1995 actual	1996 est.	1997 est.
23.95 New obligations	-2,077	-2,091	-2,182
24.40 Unobligated balance available, end of year:			
Uninvested balance	389	499	611
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	692	685	751
40.25 Appropriation (special fund, indefinite)	702	702	702
40.35 Appropriation rescinded	-4		
42.00 Transferred from other accounts	7		
43.00 Appropriation (total)	1,397	1,387	1,453
Permanent:			
60.25 Appropriation (special fund, indefinite)	374	380	392
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	393	434	449
68.10 Change in orders on hand from Federal sources	32		
68.90 Spending authority from offsetting collections (total)	425	434	449
70.00 Total new budget authority (gross)	2,196	2,201	2,294
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	176	228	126
72.95 Orders on hand from Federal sources	78	110	110
72.99 Total unpaid obligations, start of year	254	338	236
73.10 New obligations	2,077	2,091	2,182
73.20 Total outlays (gross)	-1,931	-2,088	-2,177
73.40 Adjustments in expired accounts	-62	-105	5
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	228	126	136
74.95 Orders on hand from Federal sources	110	110	110
74.99 Total unpaid obligations, end of year	338	236	246
Outlays (gross), detail:			
86.90 Outlays from new current authority	1,293	1,262	1,322
86.93 Outlays from current balances	72	122	125
86.97 Outlays from new permanent authority	548	704	730
86.98 Outlays from permanent balances	18		
87.00 Total outlays (gross)	1,931	2,088	2,177
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-334	-409	-423
88.40 Non-Federal sources	-24	-25	-26
88.90 Total, offsetting collections (cash)	-358	-434	-449
88.95 Change in orders on hand from Federal sources	-32		
Net budget authority and outlays:			
89.00 Budget authority	1,806	1,767	1,845
90.00 Outlays	1,572	1,654	1,728

Inspection and control.—In enforcing the provisions of the Tariff Act of 1930, as amended, the Inspection and Control activity must: (1) stop the illegal entry of drugs and other prohibited items and enforce export laws while accommodating the law-abiding persons and cargo entering this country; (2) augment selectivity of Customs inspectional enforcement programs through improved techniques and equipment; (3) process persons and cargo entering this country; and (4) open new ports of entry and expand service at existing ports to meet the needs of the traveling and importing public.

Enforcement.—Operating under the authority of titles 19 and 26, U.S. Code, this program investigates violations of laws and regulations enforced by Customs. These investigations support national enforcement efforts to combat narcotics smuggling, economic crime, and national security violations. Investigative areas include the smuggling of narcotics, child

pornography and other prohibited materials, trade fraud, money laundering, and the illegal exports of critical technology and arms. Also, Customs has the ability to detect, sort, intercept, track, and apprehend the air and vessel smuggler, despite the continually shifting narcotics and contraband smuggling threat.

Tariff and Trade.—The Tariff and Trade program administers the commercial activities of the Customs Service under the Tariff Act of 1930, as amended. These activities include: (1) assessing and collecting duties, taxes, and fees on imported merchandise; (2) providing efficient service to the trade community; (3) protecting domestic industry and jobs from illegal and unfairly subsidized imports; (4) accurately collecting and reporting import and export statistics; (5) managing Customs regulatory audit and laboratory analyses of imports; and (6) enforcing the laws of other Federal agencies and numerous international agreements.

SELECTED WORKLOAD DATA

	1995 actual	1996 est.	1997 est.
Formal Entries (in millions)	13.1	15.1	17.3
Total Collections (in billions)	\$23.3	\$24.9	\$26.7
Passengers (in millions):			
Land	370.6	376.0	382.0
Air	60.2	63.8	67.6
Sea	6.3	6.4	6.5
Carriers (in thousands):			
Vehicles	125,800	125,800	125,800
Aircraft	512	512	512
Vessels	91	91	91
Investigative Activity:			
Total Cases	31,534	33,110	34,770
Class 1 Cases	16,562	17,390	18,260
Class 1 Arrests	4,117	4,325	4,540
Class 1 Convictions	2,591	2,720	2,860

The North American Free Trade Agreement Implementation Act (Public Law 103-182) extended the collection of Customs user fees (merchandise and passenger fees) through September 2003, as well as increased air and sea passenger collections, and lifted air and sea passenger country exemptions through September 1997.

Object Classification (in millions of dollars)

Identification code 20-0602-0-1-751	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	745	788	793
11.3 Other than full-time permanent	16	17	22
11.5 Other personnel compensation	179	189	193
11.9 Total personnel compensation	940	994	1,008
12.1 Civilian personnel benefits	225	217	254
21.0 Travel and transportation of persons	30	33	35
22.0 Transportation of things	6	4	5
23.1 Rental payments to GSA	110	111	112
23.2 Rental payments to others	5	4	6
23.3 Communications, utilities, and miscellaneous charges	41	43	39
24.0 Printing and reproduction	3	3	3
25.2 Other services	101	96	96
25.3 Purchases of goods and services from Government accounts	38	36	37
25.4 Operation and maintenance of facilities	4	4	4
25.7 Operation and maintenance of equipment	15	14	14
26.0 Supplies and materials	25	24	23
31.0 Equipment	93	71	94
32.0 Land and structures	5		
41.0 Grants, subsidies, and contributions	10	2	2
42.0 Insurance claims and indemnities		1	1
99.0 Subtotal, direct obligations	1,651	1,657	1,733
99.0 Reimbursable obligations	425	434	449
99.5 Below reporting threshold	1		
99.9 Total obligations	2,077	2,091	2,182

Personnel Summary

Identification code 20-0602-0-1-751	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	16,441	17,134	17,497
1005 Full-time equivalent of overtime and holiday hours	946	999	1,047
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	1,644	2,139	2,139
2005 Full-time equivalent of overtime and holiday hours	571	581	581

OPERATION AND MAINTENANCE, 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 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; [S64,843,000] \$83,363,000, which shall remain available until expended[; in addition \$19,733,000 shall be transferred from the Customs Air and Marine Interdiction Programs, Procurement Account to 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 [1996] 1997 without the prior [approval of] notice to the House and Senate Committees on Appropriations. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code 20-0604-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Air and Marine Interdiction	74	79	56
00.02 P3 Interdiction	24	22	22
00.03 Procurement	7	7	5
00.91 Total direct program	105	108	83
01.01 Reimbursable program	2	8	6
10.00 Total obligations	107	116	89
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	52	43	
22.00 New budget authority (gross)	90	73	89
22.10 Resources available from recoveries of prior year obligations	8		
22.30 Unobligated balance expiring	-1		
23.90 Total budgetary resources available for obligation	149	116	89
23.95 New obligations	-107	-116	-89
24.40 Unobligated balance available, end of year:			
Uninvested balance	43		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	88	65	83
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	3	9	6
68.10 Change in orders on hand from Federal sources	-1	-1	
68.90 Spending authority from offsetting collections (total)	2	8	6
70.00 Total new budget authority (gross)	90	73	89

Change in unpaid obligations:

72.40	72.95	72.99	73.10	73.20	73.40	73.45	74.40	74.95	74.99
Unpaid obligations, start of year:									
Obligated balance: Appropriation	73	105	145						
Orders on hand from Federal sources	2	1							
Total unpaid obligations, start of year	75	106	145						
New obligations	107	116	89						
Total outlays (gross)	-66	-78	-86						
Adjustments in expired accounts	-2	1							
Adjustments in unexpired accounts	-8								
Unpaid obligations, end of year:									
Obligated balance: Appropriation	105	145	148						
Orders on hand from Federal sources	1								
Total unpaid obligations, end of year	106	145	148						

Outlays (gross), detail:

86.90 Outlays from new current authority	53	52	66
86.93 Outlays from current balances	11	18	14
86.97 Outlays from new permanent authority	2	8	6
87.00 Total outlays (gross)	66	78	86

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-3	-9	-6
88.95 Change in orders on hand from Federal sources	1	1	

Net budget authority and outlays:

89.00 Budget authority	88	65	83
90.00 Outlays	65	69	80

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.

For 1997, this account reflects the combination of, and incorporates activities formerly funded by, the Air and Marine Interdiction Programs, Procurement account and the Operations and Maintenance, Customs, P-3 Drug Interdiction Program account.

Object Classification (in millions of dollars)

Identification code 20-0604-0-1-751	1995 actual	1996 est.	1997 est.
Direct obligations:			
21.0 Travel and transportation of persons	4	5	4
23.2 Rental payments to others	2	2	2
23.3 Communications, utilities, and miscellaneous charges	4	4	3
25.1 Advisory and assistance services	1		
25.2 Other services	61	63	49
26.0 Supplies and materials	26	27	20
31.0 Equipment	6	7	5
99.0 Subtotal, direct obligations	104	108	83
99.0 Reimbursable obligations	2	8	5
99.5 Below reporting threshold	1		1
99.9 Total obligations	107	116	89

CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES

Program and Financing (in millions of dollars)

Identification code 20-0608-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Direct Program	20	9	
10.00 Total obligations	20	9	
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	28	9	
22.00 New budget authority (gross)	1		

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	1995 actual	1996 est.	1997 est.
23.90 Total budgetary resources available for obligation	29	9	
23.95 New obligations	-20	-9	
24.40 Unobligated balance available, end of year:			
Uninvested balance	9		
New budget authority (gross), detail:			
40.00 Appropriation	1		
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	9	26	30
73.10 New obligations	20	9	
73.20 Total outlays (gross)	-3	-5	
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	26	30	30
Outlays (gross), detail:			
86.93 Outlays from current balances	3	5	
87.00 Total outlays (gross)	3	5	
Net budget authority and outlays:			
89.00 Budget authority	1		
90.00 Outlays	3	5	

This account funds major Customs construction, repair, and facility improvement initiatives. No funds are being requested for 1997.

Object Classification (in millions of dollars)

Identification code 20-0608-0-1-751	1995 actual	1996 est.	1997 est.
25.3 Purchases of goods and services from Government accounts	7	8	
25.4 Operation and maintenance of facilities	9		
32.0 Land and structures	4	1	
99.9 Total obligations	20	9	

CUSTOMS SERVICES AT SMALL AIRPORTS

(TO BE DERIVED FROM FEES COLLECTED)

Such sums as may be necessary, not to exceed **[\$1,406,000]** \$2,406,000, for expenses for the provision of Customs services at certain small airports or other facilities when authorized by law and designated by the Secretary of the Treasury, including expenditures for the salary and expenses of individuals employed to provide such services, to be derived from fees collected by the Secretary [of the Treasury] pursuant to section 236 of Public Law 98-573 for each of these airports or other facilities when authorized by law and designated by the Secretary [of the Treasury], and to remain available until expended. (*Treasury Department Appropriations Act, 1996.*)

Unavailable Collections (in millions of dollars)

Identification code 20-5694-0-2-751	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year	2	2	2
Receipts:			
02.01 User fees for customs service	1	1	1
04.00 Total: Balances and collections	3	3	3
Appropriation:			
05.01 Customs services at small airports	-1	-1	-2
07.99 Total balance, end of year	2	2	1

Program and Financing (in millions of dollars)

Identification code 20-5694-0-2-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 11.1)	2	1	2
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	1	1	1
22.00 New budget authority (gross)	1	1	2
23.90 Total budgetary resources available for obligation	2	2	2
23.95 New obligations	-2	-1	-2
24.40 Unobligated balance available, end of year:			
Uninvested balance	1	1	1
New budget authority (gross), detail:			
40.20 Appropriation (special fund, definite)	1	1	2
Change in unpaid obligations:			
73.10 New obligations	2	1	2
73.20 Total outlays (gross)	-1	-1	-2
Outlays (gross), detail:			
86.90 Outlays from new current authority	1	1	2
87.00 Total outlays (gross)	1	1	2
Net budget authority and outlays:			
89.00 Budget authority	1	1	2
90.00 Outlays	1	1	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.*)

Object Classification (in millions of dollars)

Identification code 20-5694-0-2-751	1995 actual	1996 est.	1997 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
99.5 Below reporting threshold	1		1
99.9 Total obligations	2	1	2

Personnel Summary

Identification code 20-5694-0-2-751	1995 actual	1996 est.	1997 est.
1001 Total compensable workyears: Full-time equivalent employment	24	30	50

Trust Funds

MISCELLANEOUS PERMANENT APPROPRIATIONS

Unavailable Collections (in millions of dollars)

Identification code 20-9922-0-2-806	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, duties and taxes, Puerto Rico, U.S. Customs Service	138	149	153
Appropriation:			
05.01 Miscellaneous permanent appropriations	-138	-149	-153
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-9922-0-2-806	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Direct obligations	136	149	153
01.01 Reimbursable programs	2		

10.00	Total obligations	138	149	153
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year:			
	Uninvested balance		3	3
22.00	New budget authority (gross)	140	149	153
22.10	Resources available from recoveries of prior year obligations	1		
23.90	Total budgetary resources available for obligation	141	152	156
23.95	New obligations	-138	-149	-153
24.40	Unobligated balance available, end of year:			
	Uninvested balance	3	3	3
New budget authority (gross), detail:				
60.25	Appropriation (special fund, indefinite)	138	149	153
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	2		
70.00	Total new budget authority (gross)	140	149	153
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	10	10	10
73.10	New obligations	138	149	153
73.20	Total outlays (gross)	-138	-149	-153
73.45	Adjustments in unexpired accounts	-1		
74.40	Unpaid obligations, end of year: Obligated balance:			
	Appropriation	10	10	10
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	133	149	153
86.98	Outlays from permanent balances	5		
87.00	Total outlays (gross)	138	149	153
Offsets:				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-2		
Net budget authority and outlays:				
89.00	Budget authority	138	149	153
90.00	Outlays	135	149	153

Customs duties, taxes, and fees collected in Puerto Rico are deposited in this account. After providing for the expenses of administering Customs activities in Puerto Rico, the remaining amounts are transferred to the Treasurer of Puerto Rico (48 U.S.C. 740, 795).

Object Classification (in millions of dollars)

Identification code 20-9922-0-2-806	1995 actual	1996 est.	1997 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	12	13	13
11.5	Other personnel compensation	1	3	3
11.9	Total personnel compensation	13	16	16
12.1	Civilian personnel benefits	5	5	5
21.0	Travel and transportation of persons	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	3	3
25.2	Other services	3	2	2
25.4	Operation and maintenance of facilities	2	1	1
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	1	1	1
31.0	Equipment	2	1	1
41.0	Payments to the Treasurer of Puerto Rico	94	103	105
44.0	Refunds	13	15	15
99.0	Subtotal, direct obligations	136	149	151
99.0	Reimbursable obligations	2		
99.5	Below reporting threshold			2
99.9	Total obligations	138	149	153

Personnel Summary

Identification code 20-9922-0-2-806	1995 actual	1996 est.	1997 est.	
Direct:				
Total compensable workyears:				
1001	Full-time equivalent employment	327	365	365

1005	Full-time equivalent of overtime and holiday hours Reimbursable:	5	16	16
2005	Total compensable workyears: Full-time equivalent of overtime and holiday hours	11		

REFUNDS, TRANSFERS, AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Unavailable Collections (in millions of dollars)

Identification code 20-8789-0-7-751	1995 actual	1996 est.	1997 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	3	3
Appropriation:				
05.01	Refunds, transfers and expenses, unclaimed, and abandoned goods	-4	-3	-3
07.99	Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-8789-0-7-751	1995 actual	1996 est.	1997 est.	
Obligations by program activity:				
10.00	Total obligations (object class 25.7)	3	3	3
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year:			
	Uninvested balance	6	9	9
22.00	New budget authority (gross)	4	3	3
22.10	Resources available from recoveries of prior year obligations	2		
23.90	Total budgetary resources available for obligation	12	12	12
23.95	New obligations	-3	-3	-3
24.40	Unobligated balance available, end of year:			
	Uninvested balance	9	9	9

New budget authority (gross), detail:				
60.27	Appropriation (trust fund, indefinite)	4	3	3

Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	2		
73.10	New obligations	3	3	3
73.20	Total outlays (gross)	-3	-3	-3
73.45	Adjustments in unexpired accounts	-2		

Outlays (gross), detail:				
86.97	Outlays from new permanent authority	3	3	3
87.00	Total outlays (gross)	3	3	3

Net budget authority and outlays:				
89.00	Budget authority	4	3	3
90.00	Outlays	3	3	3

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).

HARBOR MAINTENANCE FEE COLLECTION

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, 1996.)

General and special funds—Continued**HARBOR MAINTENANCE FEE COLLECTION—Continued****Program and Financing (in millions of dollars)**

Identification code 20-8870-0-7-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations		3	3
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		3	3
23.95 New obligations		-3	-3
New budget authority (gross), detail:			
40.26 Appropriation (trust fund, definite)		3	3
Change in unpaid obligations:			
73.10 New obligations		3	3
73.20 Total outlays (gross)		-3	-3
Outlays (gross), detail:			
86.90 Outlays from new current authority		3	3
87.00 Total outlays (gross)		3	3
Net budget authority and outlays:			
89.00 Budget authority		3	3
90.00 Outlays		3	3
Object Classification (in millions of dollars)			
Identification code 20-8870-0-7-751	1995 actual	1996 est.	1997 est.
23.3 Communications, utilities, and miscellaneous charges		2	2
25.2 Other services		2	2
99.5 Below reporting threshold		-1	-1
99.9 Total obligations		3	3

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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Operating expenses:			
00.01 Engraving and printing	429	469	486
00.02 Space utilized by other agencies	4	4	4
00.03 Other miscellaneous services	1	1	1
00.91 Total operating expenses	434	474	491
Capital investment:			
01.01 Purchase of operating equipment	70	78	78
01.02 Plant alterations and experimental equipment	2	2	2
01.91 Total capital investment	72	80	80
10.00 Total obligations	506	554	571
Budgetary resources available for obligation:			
21.90 Unobligated balance available, start of year: Fund balance	105	43	29
22.00 New budget authority (gross)	444	540	589
23.90 Total budgetary resources available for obligation	549	583	618
23.95 New obligations	-506	-554	-571
24.90 Unobligated balance available, end of year: Fund balance	43	29	46
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	444	540	589
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	91	173	209

73.10 New obligations	506	554	571
73.20 Total outlays (gross)	-424	-518	-587
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	173	209	193

Outlays (gross), detail:

86.97 Outlays from new permanent authority	400	518	565
86.98 Outlays from permanent balances	24		22
87.00 Total outlays (gross)	424	518	587

Offsets:

Against gross budget authority and outlays:

Offsetting collections (cash) from:			
88.00 Federal sources	-6	-7	-8
88.40 Non-Federal sources	-438	-533	-581
88.90 Total, offsetting collections (cash)	-444	-540	-589

Net budget authority and outlays:

89.00 Budget authority			
90.00 Outlays	-20	-22	-2

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.

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 1996 and 1997 are estimated to be 9.7 and 10.2 billion notes, respectively. During 1995, the Bureau delivered 9.9 billion Federal Reserve notes.

Stamps.—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 1996 and 1997 are 27.5 and 25.0 billion stamps, respectively. In 1995, the Bureau delivered 24.7 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 1995 resulted in an increase to retained earnings of \$38.4 million.

PERFORMANCE MEASURES

	1995 actual	1996 est.	1997 est.
Manufacturing workyears	1,572	1,720	1,720
Engraving workyears	104	115	115
Administrative and general workyears	1,653	1,670	1,670
Total workyears	3,329	3,505	3,505

Performance measures	1995	1996	1997
Manufacturing:			
Federal reserve note deliveries (in billions)	\$9.9	\$9.7	\$10.2
Postage stamp deliveries (in billions)	24.7	27.5	25
Year-to-year productivity trend (% change)	-2.9	+	+
Manufacturing support:			
Currency spoilage (% of total units printed)	5	7	7
Postage stamp spoilage (% of total units printed)	16.0	15.0	15.0
Administrative:			
Annual financial statement audit opinion	Unqualified opinion	Unqualified opinion expected.	
Actual vs. standard manufacturing cost for currency (% variance) ..	1 below standard	At standard.	

Statement of Operations (in millions of dollars)

Identification code 20-4502-0-4-803	1994 actual	1995 actual	1996 est.	1997 est.
0101 Revenue	439	446	465	514
0102 Expense	-394	-408	-423	-452
0109 Net income or loss (-)	45	38	42	62

Balance Sheet (in millions of dollars)

Identification code 20-4502-0-4-803	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Non-Federal assets:				
1206 Receivables, net	32	33	35	37
1207 Advances and prepayments	1	2	1	1
Other Federal assets:				
1801 Cash and other monetary assets	196	216	202	172
1802 Inventories and related properties	92	91	99	100
1803 Property, plant and equipment, net	285	312	358	451
1901 Other assets	7	3	5	6
1999 Total assets	613	657	700	767
LIABILITIES:				
Federal liabilities: Accounts payable				
2101	7	20	21	24
Non-Federal liabilities:				
2201 Accounts payable	18	20	20	21
2207 Other	15	31	31	32
2999 Total liabilities	40	71	72	77
NET POSITION:				
3100 Appropriated capital	32	32	32	32
3300 Cumulative results of operations	541	554	596	658
3999 Total net position	573	586	628	690
4999 Total liabilities and net position	613	657	700	767

Object Classification (in millions of dollars)

Identification code 20-4502-0-4-803	1995 actual	1996 est.	1997 est.
Personnel compensation:			
11.1 Full-time permanent	128	137	143
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	29	31	32
11.9 Total personnel compensation	159	170	177
12.1 Civilian personnel benefits	38	37	39
21.0 Travel and transportation of persons	2	4	4
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	13	14	15
24.0 Printing and reproduction		2	1
25.1 Advisory and assistance services			

25.2 Other services	51	62	58
26.0 Supplies and materials	169	183	195
31.0 Equipment	72	80	80
99.0 Subtotal, reimbursable obligations	506	554	571
99.9 Total obligations	506	554	571

Personnel Summary

Identification code 20-4502-0-4-803	1995 actual	1996 est.	1997 est.
Total compensable workyears:			
2001 Full-time equivalent employment	2,921	3,055	3,055
2005 Full-time equivalent of overtime and holiday hours	421	450	450

UNITED STATES MINT

Federal Funds

Public enterprise revolving funds:

UNITED STATES MINT PUBLIC ENTERPRISE FUND

Unavailable Collections (in millions of dollars)

Identification code 20-4159-0-3-803	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Coinage profit fund	7		
Appropriation:			
05.01 United States Mint public enterprise revolving fund	-7		
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-4159-0-3-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.01 Manufacture of coins (domestic)	46		
00.02 Protection of monetary metals and coins	7		
00.04 Expansion and improvements	1		
00.05 Distribution of coins	7		
00.91 Program by Activities—Subtotal line (1 level)	61		
01.01 Capital investments	2		
01.92 Total direct program	63		
02.01 Circulating coinage		292	292
02.02 Numismatic and investment products	359	319	258
02.03 Protection		15	15
02.04 Capital investments	13	19	54
02.91 Program by Activities—Subtotal line (1 level)	372	645	619
10.00 Total obligations	435	645	619

Budgetary resources available for obligation:

21.90 Unobligated balance available, start of year: Fund balance	35	24	39
22.00 New budget authority (gross)	433	660	603
22.10 Resources available from recoveries of prior year obligations	1		
22.30 Unobligated balance expiring	-1		
22.40 Capital transfer to general fund	-10		
23.90 Total budgetary resources available for obligation	458	684	642
23.95 New obligations	-435	-645	-619
24.90 Unobligated balance available, end of year: Fund balance	24	39	24

New budget authority (gross), detail:

Current:			
40.00 Appropriation	56		
Permanent:			
60.25 Appropriation (special fund, indefinite)	7		
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	370	660	603
70.00 Total new budget authority (gross)	433	660	603

Change in unpaid obligations:

72.90 Unpaid obligations, start of year: Obligated balance: Fund balance	57	64	77
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Public enterprise revolving funds—Continued

UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-4159-0-3-803	1995 actual	1996 est.	1997 est.
73.10 New obligations	435	645	619
73.20 Total outlays (gross)	-426	-632	-600
73.40 Adjustments in expired accounts	-1		
73.45 Adjustments in unexpired accounts	-1		
74.90 Unpaid obligations, end of year: Obligated balance: Fund balance	64	77	95
Outlays (gross), detail:			
86.90 Outlays from new current authority	49		
86.93 Outlays from current balances	6		
86.97 Outlays from new permanent authority	371	632	600
87.00 Total outlays (gross)	426	632	600
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-370	-660	-603
Net budget authority and outlays:			
89.00 Budget authority	63		
90.00 Outlays	56	-28	-3

Statement of Operations (in millions of dollars)

Identification code 20-4159-0-3-803	1994 actual	1995 actual	1996 est.	1997 est.
0101 Revenue		458	685	642
0102 Expense		-419	-627	-565
0109 Net income or loss (-)		39	58	77

The United States Mint manufactures coins, receives deposits of gold and silver bullion, and safeguards the Government's holdings of monetary metals. 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 new fund encompasses the previous Salaries and Expenses, Coinage Profit Fund, Coinage Metal Fund, and the Numismatic Public Enterprise Fund. The Mint will submit annual audited business-type financial statements to the Secretary of the Treasury and to Congress in support of the operations of the revolving fund.

Circulating Coinage.—Funds the manufacture of circulating coins which is determined by public demand. In FY 1997, resources for this activity will allow the Mint to produce 20.3 billion coins.

Numismatic and Investment Products.—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, 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 FY 1997 this activity will fund the 1997 U.S. Botanic Gardens Commemorative Coin program.

Protection.—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 is maintained by armed guards and modern protective devices.

Capital Investments.—Provides for the enhancement of Mint production capabilities with the latest state-of-the-art technology; ensures the continuity of the long-range equipment

modernization plans; and provides for repairs and improvements to existing Mint facilities.

In 1995 the Circulating Coinage activity excludes the cost of metal. However, in 1996 with the merger of the former Coinage Metal Fund into the Mint Public Enterprise Fund, the cost of metal is included in the Circulating Coinage activity.

The performance measures associated with each activity are listed below:

	FY95	FY96	FY97
Circulating Coinage Activity:			
Coin production as a percentage of budgeted production	111		
Circulating coinage supplied to FRB as percentage of circulating coinage requested		85	85
Coin inventory as a percentage of annual demand	21		
Percentage difference between circulating coinage inventories and desired min./max. inventory range			
Total cost as a % of face value	31		
Costs to produce 50 cent coin		\$0.0867	\$0.0867
Costs to produce 25 cent coin		0.0387	0.0387
Costs to produce 10 cent coin		0.0177	0.0177
Costs to produce 5 cent coin		0.0314	0.0314
Costs to produce 1 cent coin		0.0085	0.0085
Numismatic and Investment Products:			
Sales as a percentage of prior year's sales		100	100
Profits as a percentage of sales		7	7
Sales returns/replacements as a percentage of sales		0.1	0.1
Cost of goods sold (net of metals) as a percentage of sales		18	18
Protection:			
Protection cost as a percentage of reserve value	0.01		
Losses as a percentage of reserve value	0.001	0.001	0.001
Capital Investments:			
Equipment purchases as a percentage of the five-year plan	95	100	100
Building improvement projects accomplished as a percentage of the five-year plan	94	100	100

Balance Sheet (in millions of dollars)

Identification code 20-4159-0-3-803	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	96	92	95	98
Investments in US securities:				
1106 Receivables, net	1	1	2	2
1107 Advances and prepayments	9	11	11	11
Other Federal assets:				
1802 Inventories and related properties	196	193	199	205
1803 Property, plant and equipment, net	72	77	79	82
1999 Total assets	374	374	386	398
LIABILITIES:				
Federal liabilities: Accounts payable				
2101	194	196	202	208
Non-Federal liabilities:				
2201 Accounts payable	11	15	16	16
2207 Other	51	55	57	59
2999 Total liabilities	256	266	275	283
NET POSITION:				
3200 Invested capital	15	15	16	16
3300 Cumulative results of operations	103	93	95	98
3999 Total net position	118	108	111	114
4999 Total liabilities and net position	374	374	386	397

Object Classification (in millions of dollars)

Identification code 20-4159-0-3-803	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	30		
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	2		
11.9 Total personnel compensation	33		
12.1 Civilian personnel benefits	8		
13.0 Benefits for former personnel	1		
22.0 Transportation of things	5		
23.1 Rental payments to GSA	1		

23.3	Communications, utilities, and miscellaneous charges	3		
25.2	Other services	4		
26.0	Supplies and materials	5		
31.0	Equipment	2		
32.0	Land and structures	1		
99.0	Subtotal, direct obligations	63		
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	44	81	82
11.3	Other than full-time permanent	2	3	4
11.5	Other personnel compensation	3	5	5
11.9	Total personnel compensation	49	89	91
12.1	Civilian personnel benefits	11	21	22
13.0	Benefits for former personnel	3		
21.0	Travel and transportation of persons	1	2	1
22.0	Transportation of things	11	18	14
23.1	Rental payments to GSA	2	3	3
23.2	Rental payments to others		1	
23.3	Communications, utilities, and miscellaneous charges	12	12	8
24.0	Printing and reproduction	3	3	2
25.2	Other services	27	33	14
26.0	Supplies and materials	239	444	411
31.0	Equipment	7	12	25
32.0	Land and structures	6	7	28
42.0	Insurance claims and indemnities	1		
99.0	Subtotal, reimbursable obligations	372	645	619
99.9	Total obligations	435	645	619

Personnel Summary

Identification code 20-4159-0-3-803	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	918		
1005 Full-time equivalent of overtime and holiday hours	39		
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	1,275	2,347	2,376
2005 Full-time equivalent of overtime and holiday hours	47	86	86

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; not to exceed \$2,500 for official reception and representation expenses; [\$180,065,000] \$176,310,000. Provided, That the sum appropriated herein from the General Fund for fiscal year [1996] 1997 shall be reduced by not more than [\$600,000] \$4,400,000 as definitive security issue fees [are collected and not more than \$2,500,000 as] and Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year [1996] 1997 appropriation from the General Fund estimated at [\$170,000,000] \$171,910,000. (Treasury Department Appropriations Act, 1996.)

Program and Financing (in millions of dollars)

Identification code 20-0560-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Savings and retirement securities	114	133	132
00.02 Marketable and special securities	51	48	44
00.03 Reimbursements to Federal Reserve Banks	141	136	140
00.04 Promoting the sale of savings bonds	16		
10.00 Total obligations	322	317	316
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	5	7	
22.00 New budget authority (gross)	330	310	316
22.30 Unobligated balance expiring	-6		

23.90	Total budgetary resources available for obligation	329	317	316
23.95	New obligations	-322	-317	-316
24.40	Unobligated balance available, end of year:			
	Uninvested balance	7		

New budget authority (gross), detail:

Current:				
40.00	Appropriation	180	175	172
Permanent:				
60.05	Appropriation (indefinite)	147	130	140
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	3	5	4
70.00	Total new budget authority (gross)	330	310	316

Change in unpaid obligations:

72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	52	50	62
73.10	New obligations	322	317	316
73.20	Total outlays (gross)	-324	-305	-315
74.40	Unpaid obligations, end of year: Obligated balance:			
	Appropriation	50	62	63

Outlays (gross), detail:

86.90	Outlays from new current authority	160	147	144
86.93	Outlays from current balances	19	18	28
86.97	Outlays from new permanent authority	112	107	109
86.98	Outlays from permanent balances	33	33	34
87.00	Total outlays (gross)	324	305	315

Offsets:

Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-3	-5	-4

Net budget authority and outlays:

89.00	Budget authority	327	305	312
90.00	Outlays	319	300	311

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 is concerned with 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. In FY 1996, 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.

	1995	1996	1997
Timeliness of Regional Delivery System (RDS):			
Total RDS Issues (000)	20,075	23,125	23,125
% Issued w/in 3 weeks	99.98	99.90	99.90
Responsiveness to Customer Service Requests:			
Total Service Requests	389,327	438,000	434,000
% Completed w/in 6 weeks	67.19	80.00	80.00
Number of Savings Securities Redemptions (000)	65,856	69,000	69,000
Number of Savings Securities Issued (000)	75,629	83,500	83,500
Number of Reissues and Claims (000)	5,395	6,775	7,075
Public Awareness of Savings Bonds			
Total Advertising Value (\$000)	20,355	16,500	17,000
BPD Advertising Costs (\$000)	1,444	1,460	1,500

Marketable and special securities.—This activity is concerned with 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,

General and special funds—Continued

ADMINISTERING THE PUBLIC DEBT—Continued

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.

	1995	1996	1997
Accuracy of Direct Access Security Accounts:			
Total Accounts Established	318,838	100,000	100,000
Percent established w/o errors	99	99	99
Timeliness of Treasury Securities Auction Results:			
Total Auctions	162	162	162
Percent completed w/in 60 minutes	97	90	90
Responsiveness to Customer Service Requests:			
Total Service Requests	21,500	21,000	21,600
Percent completed w/in 3 weeks	92	90	90

Object Classification (in millions of dollars)

Identification code 20-0560-0-1-803	1995 actual	1996 est.	1997 est.
Personnel compensation:			
11.1 Full-time permanent	68	66	66
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	5	4	4
11.9 Total personnel compensation	74	71	71
12.1 Civilian personnel benefits	15	16	15
13.0 Benefits for former personnel	2		
21.0 Travel and transportation of persons	1	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	6	6	6
23.3 Communications, utilities, and miscellaneous charges	23	25	24
24.0 Printing and reproduction	4	5	4
25.2 Other services	29	30	29
25.3 Purchases of goods and services from Government accounts	148	144	148
25.7 Operation and maintenance of equipment	8	8	8
26.0 Supplies and materials	3	3	3
31.0 Equipment	8	5	5
99.5 Below reporting threshold		1	
99.9 Total obligations	322	317	316

Personnel Summary

Identification code 20-0560-0-1-803	1995 actual	1996 est.	1997 est.
Total compensable workyears:			
1001 Full-time equivalent employment	1,880	2,026	1,875
1005 Full-time equivalent of overtime and holiday hours	55	47	45

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 20-1710-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 42.0)	1	1	1
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	1	1	1
23.95 New obligations	-1	-1	-1
New budget authority (gross), detail:			
60.00 Appropriation	1	1	1
Change in unpaid obligations:			
73.10 New obligations	1	1	1
73.20 Total outlays (gross)	-1	-1	-1
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	1	1	1
87.00 Total outlays (gross)	1	1	1

Net budget authority and outlays:			
89.00	Budget authority	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 collect the proper amount of tax revenue at the least cost; serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.

To achieve its mission, the Service has identified three strategic objectives. First, to accomplish our objective of increasing compliance we will encourage and assist taxpayers to voluntarily file timely and accurate returns and pay on time; when taxpayers do not comply, we will take appropriate enforcement actions. Second, to achieve our objective of maximizing customer satisfaction and reducing burden we will reduce the time and expense experienced by taxpayers, tax professionals, and others in complying with the tax laws, while increasing their satisfaction with the tax system. Third, and finally, to meet our objective of achieving quality-driven productivity through systems improvements and employee development, we will continually improve the quality of products and services we provide by using systems improvement tools and techniques, and developing a highly-trained work force.

IRS has developed a hierarchy of measures to focus the energies and talents of the organization and its employees on the attainment of the mission, and to establish clear lines of accountability for continuous improvement. At the top of this hierarchy of measures is a barometer of overall Service performance. This indicator compares the amount of revenue collected during a fiscal year, minus the IRS costs of collecting that revenue and minus the monetized value of the burden hours placed on taxpayers in meeting their tax obligations, with the amount of revenue that would have been collected if all taxpayers had paid their full tax liability.

The second level of the measures hierarchy contains measures for the Service's three objectives, which are displayed below. Also at this level are measures that require the inter-related efforts of multiple functions.

Finally, the third level of the measures hierarchy contains the measures for the Service's eighteen budget activities. These eighteen activities represent the Service's various functional components; each activity contributes toward the achievement of the Service's mission and objectives. Details on these measures are shown at the conclusion of the appropriation summaries.

SERVICEWIDE PERFORMANCE MEASURES

		1995 actual	1996 est.	1997 est.
Mission Measure:				
Collect the proper amount of tax revenue at the least cost..	(Revenue Collected- (Budget + Burden)) + Total True Tax Liability=	0.7766	0.7825	0.7889
Objective Measures:				
Increase Voluntary Compliance.	(1) Total Collection Percentage (TCP).	86.0	86.3	86.7
	(2) Total Net Revenue Collected.	\$1.271B	\$1.358B	\$1.450B
Maximize Customer Satisfaction.	(1) Revenue Collected per Dollar of Burden.	10.97	11.38	11.80

(2) Time expended by taxpayers in fulfilling their tax responsibilities.	5.3 billion hrs.	5.3 billion hrs.	5.3 billion hrs.	
(3) Favorability of IRS (Roper Survey).	36	47	49	
Achieve Quality-Driven Productivity.	(1) Revenue Collected per Dollar of IRS Budget.	172	185	189
Multi-functional Measures:				
Total Revenue Protected.	\$7.6B	\$4.14B	\$4.15B	
% Tax Payments Paid Timely.	97	97	97.1	
Increase in Net Revenue Collected.	\$88B	\$87B	\$92B	
PRP average processing time (closed cases in days):				
District Offices.	42.6	40.5	40.5	
Service Centers.	26.6	25.5	25.5	
% of PRP Cases Identified.	85.6	86	86	
PRP Quality Customer Service Rate (CSR):				
District Offices.	74	78	78	
Service Centers.	60	70	70	

Federal Funds

General and special funds:

PROCESSING, ASSISTANCE, AND MANAGEMENT

For necessary expenses of the Internal Revenue Service, not otherwise provided for; including processing tax returns; revenue accounting; providing assistance to taxpayers, management services, and inspection; 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)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; **[\$1,723,764,000]** \$1,779,663,000, of which \$3,700,000 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, 1996.*)

Unavailable Collections (in millions of dollars)

Identification code 20-0912-0-1-803	1995 actual	1996 est.	1997 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 New installment agreements, IRS miscellaneous retained fees	33	99	99
02.02 Restructured installment agreements, IRS miscellaneous retained	7	20	20
02.99 Total receipts	40	119	119
Appropriation:			
05.01 Processing, assistance, and management	-40	-20	-40
05.02 Tax law enforcement		-99	-79
05.99 Subtotal appropriation	-40	-119	-119
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-0912-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Submission Processing	814	793	870
00.03 Taxpayer service	448	482	474
00.04 Resource management processing services	284	261	258
00.06 Management Services	123	106	111
00.07 Inspection	101	102	107
00.91 Total direct program	1,770	1,744	1,820
01.01 Reimbursable program	30	27	30
10.00 Total obligations	1,800	1,771	1,850

Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year:		
	Uninvested balance	24	27
22.00	New budget authority (gross)	1,807	1,771
22.30	Unobligated balance expiring	-4	
23.90	Total budgetary resources available for obligation	1,827	1,798
23.95	New obligations	-1,800	-1,771
24.40	Unobligated balance available, end of year:		
	Uninvested balance	27	27

New budget authority (gross), detail:			
Current:			
40.00	Appropriation	1,737	1,724
Permanent:			
60.25	Appropriation (special fund, indefinite)	40	20
Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	35	27
68.10	Change in orders on hand from Federal sources	-5	
68.90	Spending authority from offsetting collections (total)	30	27
70.00	Total new budget authority (gross)	1,807	1,771

Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40	Obligated balance: Appropriation	284	240
72.95	Orders on hand from Federal sources	5	
72.99	Total unpaid obligations, start of year	289	240
73.10	New obligations	1,800	1,771
73.20	Total outlays (gross)	-1,828	-1,770
73.40	Adjustments in expired accounts	-21	
74.40	Unpaid obligations, end of year: Obligated balance:		
	Appropriation	240	239

Outlays (gross), detail:			
86.90	Outlays from new current authority	1,569	1,569
86.93	Outlays from current balances	187	156
86.97	Outlays from new permanent authority	67	45
86.98	Outlays from permanent balances	5	2
87.00	Total outlays (gross)	1,828	1,770

Offsets:			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-35	-27
88.95	Change in orders on hand from Federal sources	5	

Net budget authority and outlays:			
89.00	Budget authority	1,777	1,744
90.00	Outlays	1,793	1,743

This appropriation provides for processing tax returns and related documents, processing data for compiling statistics of income, assisting taxpayers in correct filing of their returns and in paying taxes that are due, overall planning and direction of the Internal Revenue Service, and management of financial resources and procurement.

Submission processing.—This activity provides for all actions associated with receipt of completed returns and payments, deposit of those payments, processing and accounting for revenue collections and Federal Tax Deposits and verification of the accuracy of information provided by the taxpayer through an automated master file system. It provides for payment of refunds, offset of refunds against delinquent accounts, issuance of notices that payments are overdue, identification of possible nonfilers for investigation, and assistance in the selection of tax returns for audit.

Taxpayer services.—This activity aids voluntary compliance with Federal tax laws by informing taxpayers of their responsibilities and by providing services and information through various media which assist them in meeting their obligations. Inquiries concerning tax laws, IRS notices and procedures, and tax accounts problems are resolved.

Resource management, processing, assistance and management.—This activity provides all administrative services for IRS Service Centers, Submission Processing Sites, Customer Service Sites, and Area Distribution Centers.

General and special funds—Continued

PROCESSING, ASSISTANCE, AND MANAGEMENT—Continued

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 strategic and organizational planning, and developing and managing the human, logistical, and financial resources required to fulfill the Service's mission in performing tax administration.

Inspection.—This activity protects public confidence in the integrity of the Internal Revenue Service. Internal Audit independently reviews service programs at the national, regional and local levels to ensure that laws and regulations are being followed, that management and financial internal controls are in place, that programs and major ADP systems are functioning effectively and efficiently and that appropriated funds are spent as authorized. Internal Security conducts background investigations to maintain the integrity of the IRS workforce against fraud and drug abuse and protect the Service against outside attempts to bribe, intimidate or harass its employees.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

(Includes selected workload data)

	1995 actual	1996 est.	1997 est.
Submission Processing:			
Number of primary returns filed (in thousands)	193,150	197,083	199,516
Number of supplemental documents filed (in thousands)	11,937	12,127	12,580
Total number of individual refunds issued (in thousands)	88,736	90,510	91,596
Processing accuracy rate—paper	94%	94%	94%
Processing accuracy rate—ELF	99%	99%	99%
Refund timeliness—paper (days)	36	40	40
Refund timeliness—ELF (days)	21	21	21
% Dollar amount of Federal Tax Deposits received electronically	12	18.4	36.2
% Returns filed on media other than paper	8	10	11
% required individual returns filed	86	86	86.2
Taxpayer Services:			
Number of calls answered—toll-free (including Tele-tax calls)	110.6M	102.7M	102.7M
TPS tax law accuracy (formerly called technical accuracy)	91%	90%	90%
TPS account accuracy	91%	91%	91%
TPS Level of Access (Servicewide measure)	38.6%	41.4%	42%
Calls answered as % of schedule	111	100	100
Initial Contact Resolution (ICR) rate (formerly called One-Stop Contact Rate)	75%	77%	79%
Taxpayer Contacts/FTE	7,059	6,843	6,843
Inspection:			
Number of Internal Audit reports issued	116	110	110
Number of Internal Audit recommendations to IRS management	582	660	660
Number of security investigations conducted	9,359	9,456	9,470
Amount of fines, restitutions, and funds recovered or imposed by judicial order (in thousands)	\$5,682	\$5,348	\$5,356
Number of prosecutions/Administrative actions	1,010	1,001	1,003
Management Services:			
% of Employees Trained in Systems Management	8.8	9.0	9.1
Training FTEs % of Total FTEs—RA	9.0	6.0	6.0
Training FTEs % of Total FTEs—TA	19.0	9.0	9.0
% Bargaining Unit Employees filing Step 2 Grievance	1.7	1.6	1.5
Absentee Rate	68 hrs.	67 hrs.	66 hrs.
TQO Certification	74%	100%	100%

Object Classification (in millions of dollars)

Identification code 20-0912-0-1-803	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	713	703	757
11.3 Other than full-time permanent	244	221	229
11.5 Other personnel compensation	62	43	44
11.9 Total personnel compensation	1,019	967	1,030
12.1 Civilian personnel benefits	243	207	226
13.0 Benefits for former personnel	25	32	31
21.0 Travel and transportation of persons	20	18	18
22.0 Transportation of things	15	14	14
23.1 Rental payments to GSA	145	209	209
23.3 Communications, utilities, and miscellaneous charges	83	101	98

24.0	Printing and reproduction	95	78	75
25.1	Advisory and assistance services	1		
25.2	Other services	35	50	49
25.3	Purchases of goods and services from Government accounts	43	43	43
25.4	Operation and maintenance of facilities	15		
25.5	Research and development contracts	3	2	2
25.7	Operation and maintenance of equipment	3		
26.0	Supplies and materials	13	12	12
31.0	Equipment	8	7	9
41.0	Grants, subsidies, and contributions	4	4	4
99.0	Subtotal, direct obligations	1,770	1,744	1,820
99.0	Reimbursable obligations	30	27	30
99.9	Total obligations	1,800	1,771	1,850

Personnel Summary

Identification code 20-0912-0-1-803	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	34,018	31,270	31,579
1005 Full-time equivalent of overtime and holiday hours	832	582	594
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	811	694	760

TAX LAW ENFORCEMENT

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; tax and enforcement litigation; technical rulings; examining employee plans and exempt organizations; investigation and enforcement activities; securing unfiled tax returns; collecting unpaid accounts; statistics of income and compliance research; the purchase (for police-type use, not to exceed \$50), 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 [\$4,097,294,000] \$4,527,821,000, of which not to exceed \$1,000,000 shall remain available until September 30, [1998] 1999 for research[: Provided, That \$13,000,000 shall be used to initiate a program to utilize private counsel law firms and debt collection agencies in the collection activities of the Internal Revenue Service in compliance with section 104 of this Act]. (Treasury Department Appropriations Act, 1996.)

Program and Financing (in millions of dollars)

Identification code 20-0913-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
Direct program:			
00.01 Examination	1,576	1,591	1,795
00.02 Chief counsel	375	370	250
00.03 Employee plans and exempt organizations	133	131	133
00.04 International	41	36	34
00.05 Tax fraud and financial investigation	403	379	390
00.06 Collection	882	792	1,078
00.07 SOI/Compliance Research	61	60	60
00.08 Information reporting program	108	89	133
00.09 Resources Management—Compliance	779	748	734
00.91 Total direct program	4,358	4,196	4,607
01.01 Reimbursable program	68	76	84
10.00 Total obligations	4,426	4,272	4,691

Budgetary resources available for obligation:

21.40 Unobligated balance available, start of year:			
Uninvested balance	1	1	1
22.00 New budget authority (gross)	4,445	4,272	4,691
22.30 Unobligated balance expiring	-19		
23.90 Total budgetary resources available for obligation	4,427	4,273	4,692
23.95 New obligations	-4,426	-4,272	-4,691
24.40 Unobligated balance available, end of year:			
Uninvested balance	1	1	1

New budget authority (gross), detail:

Current:			
40.00 Appropriation	4,375	4,097	4,528
42.00 Transferred from other accounts	2		

43.00	Appropriation (total)	4,377	4,097	4,528
	Permanent:			
60.25	Appropriation (special fund, indefinite)		99	79
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	68	76	84
70.00	Total new budget authority (gross)	4,445	4,272	4,691
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	369	395	386
73.10	New obligations	4,426	4,272	4,691
73.20	Total outlays (gross)	-4,428	-4,281	-4,671
73.40	Adjustments in expired accounts	28		
74.40	Unpaid obligations, end of year: Obligated balance:			
	Appropriation	395	386	406
Outlays (gross), detail:				
86.90	Outlays from new current authority	4,114	3,892	4,302
86.93	Outlays from current balances	246	219	205
86.97	Outlays from new permanent authority	68	170	159
86.98	Outlays from permanent balances			5
87.00	Total outlays (gross)	4,428	4,281	4,671
Offsets:				
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-68	-76	-84
Net budget authority and outlays:				
89.00	Budget authority	4,377	4,196	4,607
90.00	Outlays	4,361	4,205	4,587

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 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, collecting unpaid accounts, compiling statistics of income and compliance research, and securing unfiled tax returns and payments. Funds are requested to continue the Service's ability to ensure equitable application and adequate enforcement of the tax laws, to promote voluntary compliance with the internal revenue laws, to identify possible nonfilers for investigation and to investigate cases of fraud or financial transactions related to possible money laundering schemes.

Examination.—This activity encourages voluntary compliance with the internal revenue laws through the determination of correct tax liability by the selective examination of tax returns, the correction of errors, and explanation of these corrections to taxpayers. 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. This includes the offices of the national director of appeals and the regional director of appeals.

Counsel.—The counsel activity is the independent legal counsel to the Internal Revenue Service and 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.

Employee plans and exempt organizations.—This activity monitors private pension plans to ensure compliance with the Employee Retirement Income Security Act of 1974, as amended. Organizations apply for tax-exempt status, which is determined by this activity, through the application of certain tests. By examining tax returns of tax-exempt organizations, it monitors and ensures compliance with current tax laws regarding tax-exempt organizations.

International.—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.

Statistics of income and compliance research.—This activity publishes Statistics of Income Reports on the operation of income tax laws, as required by the Internal Revenue Code for the 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. This activity also develops and evaluates data on taxpayer filing characteristics based on returns as they are filed, and conducts statistical and economic studies for the Office of the Commissioner.

Tax fraud and financial investigation.—This activity provides for enforcement of criminal statutes relating to violations of internal revenue laws. It investigates cases of suspected intent to defraud, recommends prosecution as warranted, and assists in the preparation and trial of criminal tax cases. In addition, financial investigations expose money laundering schemes through a variety of methods, including Currency Transaction Reports.

Collection.—This activity collects unpaid tax accounts and secures delinquent returns; develops and implements programs to prevent tax accounts from becoming delinquent; determines and analyzes reasons for tax accounts that become delinquent; and develops, implements, and measures programs that analyze the reasons for types and degrees of nonfiling.

Document matching.—This activity processes information returns, such as wage, dividend, and interest statements and matches them with related individual income tax returns. This enables the Service to identify income reporting discrepancies, unsubstantiated deductions, and nonfiling of tax returns and to verify facts and amounts in question through taxpayer contact prior to assessing additional tax or refunding excess credits.

Resource management, compliance.—This activity provides all administrative services for IRS field installations.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

(Includes selected workload and selected revenue data)

	1995 actual	1996 est.	1997 est.
Tax Fraud and Financial Investigation:			
Fraud Convictions	1,954	1,954	1,932
Narcotics Convictions	994	921	900
Indictment Rate	91%	90%	90%
Publicized Investigations per FTE	0.8	0.7	0.7
Fraudulent return deletion rate—paper and electronic	78%	80%	86%
Refund fraud deletion rate—paper and electronic	76%	80%	86%
Examination:			
Examination Measures:			
Recommended additional tax and penalties	\$28.6B	\$23.8B	\$23.4B
Audit coverage	1.63%	1.54%	1.51%
Cycle Time (Days) RA 1040 Business	307	298	289
Cycle Time (Days) RA 1040 Nonbusiness	327	317	307
Cycle Time (Days) RA 1120	375	364	353
Cycle Time (Days) TA 1040 Business	265	257	249
Cycle Time (Days) TA 1040 Nonbusiness	215	209	203
CEP Currency (Open Year Average)	3.2	3.2	3.1
\$/Hour Mean RA 1040	967	1,006	1,036
\$/Hour Mean RA 1120	1,073	1,116	1,149
\$/Hour Mean TA 1040	817	850	876
\$/Hour using Total Adjusted Revenue (TAR)	6,697	5,727	5,900
% of Agreed and Partially Agreed CEP Examinations	77.5	78.5	79.5
% Assessed \$ Collected Before 2nd Notice	64.2	65.5	66.8
Appeals Measures:			
Work Units Closed, Non-Docketed	42,513	41,622	43,183
Work Units Closed, Docketed	22,913	22,435	23,277
Revenue in Billions of Dollars, Non-Docketed	2.878	2.817	2.924

General and special funds—Continued

TAX LAW ENFORCEMENT—Continued

PERFORMANCE MEASURES BY BUDGET ACTIVITY—Continued

(Includes selected workload and selected revenue data)

	1995 actual	1996 est.	1997 est.
Revenue in Billions of Dollars, Docketed	0.616	0.603	0.626
Agreed Cases, Non-Docketed	35,371	34,630	35,928
Agreed Cases, Docketed	20,598	20,169	20,926
Lapse Days, Non-Docketed Under \$10 million	243	236	229
Lapse Days, Non-Docketed \$10 million and Over	824	799	775
Increase % of Appeals Officer direct time	55.5	58.3	60.0
Chief Counsel:			
Technical Advice and Service Assistance (Completions)	4,858	4,566	4,566
Private Letter Rulings and Advance Pricing Agreements (Completions)	3,256	3,060	3,060
Regulations, Revenue Rulings, and Revenue Procedures (Completions)	611	574	574
Docketed Tax Litigation Case Closures	26,787	25,180	25,180
Docketed Tax Litigation Dollars Protected for Closures (\$000s)	2,067,331	1,943,290	1,943,290
Docketed Tax Litigation Cycle Time	564	530	530
Counsel Bankruptcy—Closures	30,515	28,684	28,684
Counsel Bankruptcy—Dollars Protected (\$000s)	6,631,486	6,233,600	6,233,600
Counsel Litigation Support—Criminal Tax Closures	5,617	5,280	5,280
Counsel Litigation Support—General Legal Services Closures	3,247	3,052	3,052
Counsel Litigation Support—Other General Litigation Closures	46,019	43,258	43,258
Counsel Litigation Support—Refund Closures	841	790	790
Counsel Litigation Support—Refund Dollars Protected (\$000s)	72,526	68,175	68,175
Employee Plans and Exempt Organizations:			
EP Determination Cycle Time (Days)	119	180	125
EO Determination Cycle Time (Days)	84	83	83
EP Determination Letter Inventory	54,800	20,000	20,000
International:			
Foreign Controlled Corporation Direct Exam FTE	119.81	81	81
US Initiated Competent Authority Case Cycle Time (Days)	656	730	730
Foreign Initiated Competent Authority Case Cycle Time (Days)	597	730	730
International Enforcement No Change Rate (Days)	22.46%	21.4%	20.4%
Collection:			
Collection Yield	\$25.1B	\$21.9B	\$23.0B
ACS Average Cycles to Dispose TDA/TDI	23.9	23.9	23.4
CFI Average Cycles to Dispose TDA/TDI	36.7	42.1	41.8
ACS Level of Service	58%	80%	85%
ACS Average Hours per Entity Disposition	3.5	3.7	3.5
CFI Average Hours per Entity Disposition	44.4	49.8	48.8
ACS \$ Collected/FTE	1,124,000	1,236,000	1,298,000
CFI \$ Collected/FTE	413,000	438,000	460,000
Document Matching:			
Assessments, Underreporter (Millions)	\$1,658	\$1,368	\$1,619
Assessments, Substitute for Return (Millions)	\$1,948	\$1,291	\$1,140
Refunds, Underreporter (Millions)	\$120	\$95	\$125
Information Returns Received (Millions)	1,052.0	1,154.4	1,139.6
% of Information Documents Processed	96.68	96.68	96.00
Resources Management Compliance:			
Support Services Timeliness Index	100.0	100.0	100.0
Support Services Cycle Time Index	100.0	105.4	105.4
Support Services Cost Index	100.0	103.6	103.6
Support Services Customer Satisfaction Index	100.0	100.0	100.0
Support Services Quality Index	100.0	100.0	100.0

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-803	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,660	2,748	2,905
11.3 Other than full-time permanent	129	80	81
11.5 Other personnel compensation	98	70	73
11.8 Special personal services payments	13	14	14
11.9 Total personnel compensation	2,900	2,912	3,073
12.1 Civilian personnel benefits	630	600	675
13.0 Benefits for former personnel	2	9	9
21.0 Travel and transportation of persons	109	93	93
22.0 Transportation of things	5	4	4
23.1 Rental payments to GSA	338	334	318
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	122	45	52
24.0 Printing and reproduction	20	9	9
25.2 Other services	106	125	172
25.3 Purchases of goods and services from Government accounts	4	4	4

25.4 Operation and maintenance of facilities	15		
25.5 Research and development contracts	4	5	5
25.7 Operation and maintenance of equipment	3		
26.0 Supplies and materials	28	25	28
31.0 Equipment	70	30	164
42.0 Insurance claims and indemnities	1	1	1
99.0 Subtotal, direct obligations	4,358	4,196	4,607
99.0 Reimbursable obligations	68	76	84
99.9 Total obligations	4,426	4,272	4,691

Personnel Summary

Identification code 20-0913-0-1-803	1995 actual	1996 est.	1997 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	69,370	66,552	68,942
1005 Full-time equivalent of overtime and holiday hours	402	286	286
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	477	534	585
2005 Full-time equivalent of overtime and holiday hours	96	102	122

INFORMATION SYSTEMS

For necessary expenses for data processing and telecommunications support for Internal Revenue Service activities, including: tax systems modernization (modernized developmental systems), modernized operational systems, services and compliance, and support systems; and for 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: **[\$1,527,154,000] \$1,700,674,000**, of which no less than **[\$695,000,000] \$850,000,000** shall be available for tax systems modernization activities, of which up to \$185,000,000 for tax and information systems development projects shall remain available until September 30, **[1998: Provided, That of the funds appropriated for tax systems modernization, \$100,000,000 may not be obligated until the Secretary of the Treasury provides a report to the Committees on Appropriations of the House and the Senate that (1) with explicit decision criteria, identifies, evaluates, and prioritizes all systems investments planned for fiscal year 1996, (2) provides a schedule for successfully mitigating deficiencies identified by the General Accounting Office in its April 1995 report to the Committees, (3) presents a milestone schedule for development and implementation of all projects included in the tax systems modernization program, and (4) presents a plan to expand the utilization of external expertise for systems development and total program integration]** 1999. (Treasury Department Appropriations Act, 1996.)

Program and Financing (in millions of dollars)

Identification code 20-0919-0-1-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
00.05 TSM—Modernized Developmental	622	765	850
00.06 Modernized Operational	57	58	76
00.07 Services and Compliance	607	679	670
00.08 Support Systems	93	105	105
00.91 Total direct program	1,379	1,607	1,701
01.01 Reimbursable program	36	61	67
10.00 Total obligations	1,415	1,668	1,768

Budgetary resources available for obligation:

21.40 Unobligated balance available, start of year:			
Uninvested balance	129	84	4
22.00 New budget authority (gross)	1,395	1,588	1,768
22.30 Unobligated balance expiring	-26		
23.90 Total budgetary resources available for obligation	1,498	1,672	1,772
23.95 New obligations	-1,415	-1,668	-1,768
24.40 Unobligated balance available, end of year:			
Uninvested balance	84	4	4

New budget authority (gross), detail:

Current:			
40.00 Appropriation	1,359	1,527	1,701
Permanent:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	36	61	67

70.00	Total new budget authority (gross)	1,395	1,588	1,768
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	787	566	688
73.10	New obligations	1,415	1,668	1,768
73.20	Total outlays (gross)	-1,599	-1,546	-1,687
73.40	Adjustments in expired accounts	-35		
74.40	Unpaid obligations, end of year: Obligated balance:			
	Appropriation	566	688	769
Outlays (gross), detail:				
86.90	Outlays from new current authority	970	993	1,106
86.93	Outlays from current balances	593	492	514
86.97	Outlays from new permanent authority	36	61	67
87.00	Total outlays (gross)	1,599	1,546	1,687
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-36	-61	-67
Net budget authority and outlays:				
89.00	Budget authority	1,359	1,527	1,701
90.00	Outlays	1,563	1,485	1,620

This appropriation provides for Servicewide data processing support, including the evaluation, development, and implementation of computer systems, software, and hardware requirements.

Tax Systems Modernization (modernized developmental systems).—This activity provides for major redesign and acquisition of the basic information systems infrastructure needed to achieve a fully integrated framework for tax administration operations. This includes implementing a redesigned tax administration system, developing a target architecture, replacing equipment at major field installations, and executing other major redesign efforts.

Modernized Operational.—This activity includes those Tax Systems Modernization projects that have advanced from the developmental phase of activity to an operational mode after Servicewide implementation and acceptance.

Services and Compliance.—This activity provides automation support for the Processing, Assistance and Management and Tax Law Enforcement appropriations. The systems in this activity direct IRS compliance and enforcement programs including: examining tax returns, collecting unpaid accounts, securing delinquent returns, investigating tax fraud, resolving tax disputes, and determining tax liability status or exemption of organizations. This activity also provides automation support for processing tax and information returns, issuing refunds and notices, accounting for tax revenue, and assisting taxpayers with their tax obligations.

Support Systems.—This activity provides automation support for all IRS administrative programs, including management and financial information, logistics, payroll and personnel, and internal audit and security automation. This activity also provides the support that ensures the efficient functioning of payroll and personnel systems, financial systems, resource inventory systems, and quality assurance efforts.

Modernization Schedule.—The performance measures for the requested investment in tax systems modernization will be provided as part of the report requested in the 1996 appropriations act. The Treasury Secretary will provide this report to the Committees on Appropriations of the House and Senate containing, among four specific requests, a milestone schedule for development and implementation of all projects included in the tax systems modernization program.

Object Classification (in millions of dollars)				
Identification code 20-0919-0-1-803	1995 actual	1996 est.	1997 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	378	392	402

11.3	Other than full-time permanent	11	4	9
11.5	Other personnel compensation	15	9	9
Total personnel compensation				
11.9	.....	404	405	420
12.1	Civilian personnel benefits	79	74	80
21.0	Travel and transportation of persons	23	26	28
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	32	39	39
23.3	Communications, utilities, and miscellaneous charges	176	236	208
24.0	Printing and reproduction	6	3	3
25.1	Advisory and assistance services	1		
25.2	Other services	335	394	384
25.3	Purchases of goods and services from Government accounts	23	24	24
25.4	Operation and maintenance of facilities	5		
25.7	Operation and maintenance of equipment	12	11	11
26.0	Supplies and materials	44	58	46
31.0	Equipment	238	336	457
99.0	Subtotal, direct obligations	1,379	1,607	1,701
99.0	Reimbursable obligations	36	61	67
99.9	Total obligations	1,415	1,668	1,768

Personnel Summary

Identification code 20-0919-0-1-803	1995 actual	1996 est.	1997 est.	
Direct:				
Total compensable workyears:				
1001	Full-time equivalent employment	8,636	8,529	8,529
1005	Full-time equivalent of overtime and holiday hours	126	68	68
Reimbursable:				
2001	Total compensable workyears: Full-time equivalent employment	287	113	124

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0906-0-1-609	1995 actual	1996 est.	1997 est.	
Obligations by program activity:				
10.00	Total obligations (object class 44.0)	15,244	18,138	19,921
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	15,244	18,138	19,921
23.95	New obligations	-15,244	-18,138	-19,921
New budget authority (gross), detail:				
60.05	Appropriation (indefinite)	15,244	18,138	19,921
Change in unpaid obligations:				
73.10	New obligations	15,244	18,138	19,921
73.20	Total outlays (gross)	-15,244	-18,138	-19,921
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	15,244	18,138	19,921
87.00	Total outlays (gross)	15,244	18,138	19,921
Net budget authority and outlays:				
89.00	Budget authority	15,244	18,138	19,921
90.00	Outlays	15,244	18,138	19,921

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	1995 actual	1996 est.	1997 est.
Budget Authority	15,244	18,138	19,921
Outlays	15,244	18,138	19,921
Legislative proposal, subject to PAYGO:			
Budget Authority		-14	-596
Outlays		-14	-596
Total:			
Budget Authority	15,244	18,124	19,325
Outlays	15,244	18,124	19,325

As provided by law, there will be instances wherein the earned income tax credit will exceed the amount of tax liability.

General and special funds—Continued**PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX—Continued**

ity owed, 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 allowance 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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 44.0)		-14	-596
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		-14	-596
23.95 New obligations		14	596
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)		-14	-596
Change in unpaid obligations:			
73.10 New obligations		-14	-596
73.20 Total outlays (gross)		14	596
Outlays (gross), detail:			
86.97 Outlays from new permanent authority		-14	-596
87.00 Total outlays (gross)		-14	-596
Net budget authority and outlays:			
89.00 Budget authority		-14	-596
90.00 Outlays		-14	-596

Legislation will be proposed to better target the EITC, and to make additional compliance improvements.

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

Identification code 20-0904-0-1-908	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	2,655	2,890	2,961
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,655	2,890	2,961
23.95 New obligations	-2,655	-2,890	-2,961
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	2,655	2,890	2,961
Change in unpaid obligations:			
73.10 New obligations	2,655	2,890	2,961
73.20 Total outlays (gross)	-2,655	-2,890	-2,961
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2,655	2,890	2,961
87.00 Total outlays (gross)	2,655	2,890	2,961
Net budget authority and outlays:			
89.00 Budget authority	2,655	2,890	2,961
90.00 Outlays	2,655	2,890	2,961

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. A 7-percent rate will be in effect from April 1, 1996, through June 30, 1996.

Public enterprise funds:**FEDERAL TAX LIEN REVOLVING FUND****Program and Financing** (in millions of dollars)

Identification code 20-4413-0-3-803	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 32.0)	1	1	1
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	8	7	8
22.00 New budget authority (gross)	1	1	
23.90 Total budgetary resources available for obligation	9	8	8
23.95 New obligations	-1	-1	-1
24.40 Unobligated balance available, end of year:			
Uninvested balance	7	8	7
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	1	1	1
Change in unpaid obligations:			
72.42 Unpaid obligations, start of year: Obligated balance:			
U.S. Securities: Unrealized discounts		-1	
73.10 New obligations	1	1	1
73.20 Total outlays (gross)	-1	-1	-1
74.42 Unpaid obligations, end of year: Obligated balance:			
U.S. Securities: Unrealized discounts	-1		
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	1	1	1
87.00 Total outlays (gross)	1	1	1
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-1	-1	-1
Net budget authority and outlays:			
89.00 Budget authority			-1
90.00 Outlays	1		

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 remain-

der, if any, would revert to the parties legally entitled to it.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

SECTION 1. Not to exceed [2] 5 per centum of any appropriation made available to the Internal Revenue Service for the current fiscal year by this Act may be transferred to any other Internal Revenue Service appropriation upon [the advance approval of] *advance notice* to the House and Senate Committees on Appropriations: *Provided*, That notwithstanding any other provision of this Act, the Internal Revenue Service is authorized to transfer such sums as may be necessary between appropriations [with advance approval of] *upon advance notice* to the House and Senate Appropriations Committees.

SEC. 2. The Internal Revenue Service shall maintain a training program to insure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with the taxpayers, and in cross-cultural relations. (*Treasury Department Appropriations Act, 1996.*)

UNITED STATES SECRET SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase [(not to exceed 665 vehicles for police-type use for replacement only)] (*not to exceed 702 vehicles for police-type use, of which 665 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; and for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act: *Provided*, That approval is obtained in advance from the House and Senate Committees on Appropriations; for repairs, alterations, and minor construction at the James J. Rowley Secret Service Training Center; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed [\$12,500] \$15,000 for official reception and representation expenses; not to exceed \$50,000 to provide technical assistance and equipment to foreign law enforcement organizations in counterfeit 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: *Provided*, That 3 U.S.C. 203(a) is amended by deleting "but not to exceed twelve hundred in number"; [\$531,944,000] \$516,182,000. (*Treasury Department Appropriations Act, 1996.*)

Program and Financing (in millions of dollars)

Identification code	20-1408-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:				
Direct program:				
00.01	Protection, investigations, and uniformed activities	472	489	509
00.02	Other security programs	4	5	
00.03	Presidential candidate protective activities	4	43	7
00.91	Total direct program	480	537	516
01.01	Reimbursable program	6	4	4
10.00	Total obligations	486	541	520

Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year:		
	Uninvested balance	2	5
22.00	New budget authority (gross)	489	536
		520	
23.90	Total budgetary resources available for obligation	491	541
23.95	New obligations	-486	-541
24.40	Unobligated balance available, end of year:		
	Uninvested balance	5	
New budget authority (gross), detail:			
Current:			
40.00	Appropriation	484	532
40.75	Procurement reduction pursuant to P.L. 103-329]	-1	
43.00	Appropriation (total)	483	532
Permanent:			
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	6	4
		4	
70.00	Total new budget authority (gross)	489	536
		520	
Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance:		
	Appropriation	68	60
		72	
73.10	New obligations	486	541
73.20	Total outlays (gross)	-492	-529
		-521	
73.40	Adjustments in expired accounts	-2	
74.40	Unpaid obligations, end of year: Obligated balance:		
	Appropriation	60	72
		71	
Outlays (gross), detail:			
86.90	Outlays from new current authority	433	479
86.93	Outlays from current balances	53	46
86.97	Outlays from new permanent authority	6	4
		4	
87.00	Total outlays (gross)	492	529
		521	
Offsets:			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-6	-4
		-4	
Net budget authority and outlays:			
89.00	Budget authority	483	532
90.00	Outlays	486	525
		517	

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 noncriminal 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 President and members of his immediate family; the official resi-

General and special funds—Continued

SALARIES AND EXPENSES—Continued

dence 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

	1995 actual	1996 est.	1997 est.
Cases Closed—The total number of cases worked and closed, excluding protective intelligence, protective surveys, and administratively closed cases	38,508	33,500	38,500
Arrests—The total number of arrests reported by field offices	12,289	12,000	12,000
Percent Convicted—The total number of arrested who are convicted by trial or who plead guilty as a percent of the total number of arrest dispositions	98	98	98
Counterfeit Notes Seized—Value of counterfeit notes seized expressed in dollars	75,262,251	60,000,000	70,000,000

Protection is measured in numbers of protectee stops. A stop is generally considered a city visited by a protectee.

	1996 actual	1996 est.	1997 est.
Permanent Protection	3,254	3,800	3,700
Foreign Dignitaries Protection	830	1,000	1,000
Candidate/Nominee Protection	0	1,800	600

Object Classification (in millions of dollars)

Identification code 20-1408-0-1-751	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	195	210	222
11.3 Other than full-time permanent	20	23	23
11.5 Other personnel compensation	66	71	67
11.9 Total personnel compensation	281	304	312
12.1 Civilian personnel benefits	65	68	79
21.0 Travel and transportation of persons	35	64	38
22.0 Transportation of things	2	2	2
23.1 Rental payments to GSA	33	35	35
23.3 Communications, utilities, and miscellaneous charges	13	10	10
24.0 Printing and reproduction	1	1	1
25.2 Other services	28	28	23
26.0 Supplies and materials	7	7	7
31.0 Equipment	14	15	8
32.0 Land and structures	1	3	1
99.0 Subtotal, direct obligations	480	537	516
99.0 Reimbursable obligations	5	2	2
99.5 Below reporting threshold	1	2	2
99.9 Total obligations	486	541	520

Personnel Summary

Identification code 20-1408-0-1-751	1995 actual	1996 est.	1997 est.
Total compensable workyears:			
1001 Full-time equivalent employment	4,549	4,672	4,951
1005 Full-time equivalent of overtime and holiday hours	1,195	1,343	1,103

ACQUISITION, CONSTRUCTION, IMPROVEMENT, AND RELATED EXPENSES

For necessary expenses of construction, repair, alteration, and improvement of facilities, \$29,165,000, to remain available until expended: Provided, That funds previously provided under the title,

“Treasury buildings and Annex repair and restoration,” for the Secret Service’s Headquarters Building, shall be transferred to this account.

Program and Financing (in millions of dollars)

Identification code 20-1409-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations			29
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			29
23.95 New obligations			-29
New budget authority (gross), detail:			
40.00 Appropriation			29
Change in unpaid obligations:			
73.10 New obligations			29
73.20 Total outlays (gross)			-3
73.30 Obligated balance transferred, net			14
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation			40
Outlays (gross), detail:			
86.90 Outlays from new current authority			3
87.00 Total outlays (gross)			3
Net budget authority and outlays:			
89.00 Budget authority			29
90.00 Outlays			3

A new account has been created in this year’s budget to provide funding for the interior build out of a new United States Secret Service headquarters.

Object Classification (in millions of dollars)

Identification code 20-1409-0-1-751	1995 actual	1996 est.	1997 est.
25.2 Other services			3
31.0 Equipment			9
32.0 Land and structures			17
99.9 Total obligations			29

CONTRIBUTION FOR ANNUITY BENEFITS

Program and Financing (in millions of dollars)

Identification code 20-1407-0-1-751	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 12.1)	40	46	46
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	40	46	46
23.95 New obligations	-40	-46	-46
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	40	46	46
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation	5	3	3
73.10 New obligations	40	46	46
73.20 Total outlays (gross)	-42	-46	-46
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	3	3	3
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	40	46	46
86.98 Outlays from permanent balances	2		
87.00 Total outlays (gross)	42	46	46
Net budget authority and outlays:			
89.00 Budget authority	40	46	46
90.00 Outlays	42	46	46

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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations	377	370	360
Budgetary resources available for obligation:			
21.91 Unobligated balance available, start of year: U.S. Securities: Par value	16	19	20
22.00 New budget authority (gross)	379	372	362
23.90 Total budgetary resources available for obligation	395	391	382
23.95 New obligations	-377	-370	-360
24.91 Unobligated balance available, end of year: U.S. Securities: Par value	19	20	20
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross): Offsetting collections (cash)	379	372	362
Change in unpaid obligations:			
72.91 Unpaid obligations, start of year: Obligated balance: U.S. Securities: Par value	247	236	225
73.10 New obligations	377	370	360
73.20 Total outlays (gross)	-388	-381	-371
74.91 Unpaid obligations, end of year: Obligated balance: U.S. Securities: Par value	236	225	214
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	379	372	362
86.98 Outlays from permanent balances	9	9	9
87.00 Total outlays (gross)	388	381	371
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-11	-11	-11
88.40 Non-Federal sources	-368	-361	-351
88.90 Total, offsetting collections (cash)	-379	-372	-362
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	9	9	9

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.

The Administrator of National Banks charters new banking institutions only after investigation and due consideration of charter applications. Supervision of existing national banks is aided by the required submission of periodic reports and detailed onsite examinations, which are conducted by a staff of approximately 2,486 national bank examiners. At present, there are approximately 2,898 national banks with total assets of more than \$2.3 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.

Statement of Operations (in millions of dollars)

Identification code 20-8413-0-8-373	1994 actual	1995 actual	1996 est.	1997 est.
0101 Revenue	389	379	372	362
0102 Expense	-382	-380	-371	-361
0109 Net income or loss (-)	7	-1	1	1

Balance Sheet (in millions of dollars)

Identification code 20-8413-0-8-373	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	6	6	6	6
Investments in US securities:				
1102 Treasury securities, par	238	231	247	247
1106 Receivables, net	2	1	1	1
1107 Advances and prepayments	1	1	1	1
Non-Federal assets:				
1206 Receivables, net	6	4	4	4
1207 Advances and prepayments	2	2	2	2
1803 Other Federal assets: Property, plant and equipment, net	97	93	97	97
1999 Total assets	352	338	358	358
LIABILITIES:				
Federal liabilities: Accounts payable				
2101 Federal liabilities: Accounts payable	37	35	36	36
Non-Federal liabilities:				
2201 Accounts payable	4	8	8	8
2206 Pension and other actuarial liabilities	12	1	1	1
2207 Other	186	182	187	187
2999 Total liabilities	239	226	232	232
NET POSITION:				
3200 Invested capital	113	112	126	126
3999 Total net position	113	112	126	126
4999 Total liabilities and net position	352	338	358	358

Object Classification (in millions of dollars)

Identification code 20-8413-0-8-373	1995 actual	1996 est.	1997 est.
Personnel compensation:			
11.1 Full-time permanent	214	211	204
11.3 Other than full-time permanent	4		
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	2	1	1
11.9 Total personnel compensation	221	213	206
12.1 Civilian personnel benefits	56	57	55
21.0 Travel and transportation of persons	27	28	27
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	26	27	28
23.3 Communications, utilities, and miscellaneous charges	8	8	8
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	15	15	15
26.0 Supplies and materials	7	7	7
31.0 Equipment	14	14	14
32.0 Land and structures	-3	-3	-3
99.0 Subtotal, reimbursable obligations	374	369	360
99.5 Below reporting threshold	3	1	
99.9 Total obligations	377	370	360

Personnel Summary

Identification code 20-8413-0-8-373	1995 actual	1996 est.	1997 est.
Total compensable workyears:			
2001 Full-time equivalent employment	3,737	3,600	3,475
2005 Full-time equivalent of overtime and holiday hours	4	4	4

OFFICE OF VISION

Federal Funds

Public enterprise funds:

OFFICE OF THRIFT SUPERVISION

Program and Financing (in millions of dollars)

Identification code 20-4108-0-3-373	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations	164	145	144
Budgetary resources available for obligation:			
21.91 Unobligated balance available, start of year: U.S. Securities: Par value	28	56	53
22.00 New budget authority (gross)	192	142	141
23.90 Total budgetary resources available for obligation	220	198	194
23.95 New obligations	-164	-145	-144
24.91 Unobligated balance available, end of year: U.S. Securities: Par value	56	53	50
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross): Offsetting collections (cash)	192	142	141
Change in unpaid obligations:			
72.91 Unpaid obligations, start of year: Obligated balance: U.S. Securities: Par value	98	69	67
73.10 New obligations	164	145	144
73.20 Total outlays (gross)	-193	-147	-141
74.91 Unpaid obligations, end of year: Obligated balance: U.S. Securities: Par value	69	67	70
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	192	142	141
86.98 Outlays from permanent balances	1	5	
87.00 Total outlays (gross)	193	147	141
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on U.S. securities	-6	-5	-5
88.40 Non-Federal sources	-186	-137	-136
88.90 Total, offsetting collections (cash)	-192	-142	-141
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	1	5	

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

The Office charters, regulates and examines Federal thrifts, all of which are insured by the Savings Association Insurance Fund. In addition, the Office cooperates in the examination and supervision of State-chartered thrifts insured by the Savings Association Insurance Fund. The Office 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 Office oversees more than 1,400 thrifts with more than 11,000 operating branches and total assets of more than \$700 billion.

Statement of Operations (in millions of dollars)

Identification code 20-4108-0-3-373	1994 actual	1995 actual	1996 est.	1997 est.
0101 Revenue	95	192	145	144
0102 Expense	-108	-187	-150	-144

0109 Net income or loss (-)	-13	5	-5
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Balance Sheet (in millions of dollars)

Identification code 20-4108-0-3-373	1994 actual	1995 actual	1996 est.	1997 est.
ASSETS:				
Investments in US securities:				
1102 Federal assets: Treasury securities, par	126	125	120	120
1803 Other Federal assets: Property, plant and equipment, net	52	54	54	54
1999 Total assets	178	179	174	174
LIABILITIES:				
2201 Non-Federal liabilities: Accounts payable	83	62	67	70
2999 Total liabilities	83	62	67	70
NET POSITION:				
3100 Appropriated capital	43	64	54	51
3200 Invested capital	52	53	54	54
3999 Total net position	95	117	108	105
4999 Total liabilities and net position	178	179	175	175

Object Classification (in millions of dollars)

Identification code 20-4108-0-3-373	1995 actual	1996 est.	1997 est.
Personnel compensation:			
11.1 Full-time permanent	89	87	88
11.5 Other personnel compensation	2	1	1
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	92	89	90
12.1 Civilian personnel benefits	24	24	25
Benefits for former personnel:			
13.0 Benefits for former personnel	2	1	1
13.0 Benefits for former personnel	11		
21.0 Travel and transportation of persons	10	9	9
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	8	6	5
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.2 Other services	9	10	8
26.0 Supplies and materials	1	1	1
31.0 Equipment	2	1	1
32.0 Land and structures	1		1
99.0 Subtotal, reimbursable obligations	163	144	144
99.5 Below reporting threshold	1	1	
99.9 Total obligations	164	145	144

Personnel Summary

Identification code 20-4108-0-3-373	1995 actual	1996 est.	1997 est.
Total compensable workyears:			
2001 Full-time equivalent employment	1,615	1,495	1,450
2005 Full-time equivalent of overtime and holiday hours	4	4	4

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	1995 actual	1996 est.	1997 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	332,414	344,628	346,118
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	332,414	344,628	346,118
23.95 New obligations	-332,414	-344,628	-346,118
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	332,414	344,628	346,118
Change in unpaid obligations:			
73.10 New obligations	332,414	344,628	346,118

73.20	Total outlays (gross)	-332,414	-344,628	-346,118
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	332,414	344,628	346,118
87.00	Total outlays (gross)	332,414	344,628	346,118
Net budget authority and outlays:				
89.00	Budget authority	332,414	344,628	346,118
90.00	Outlays	332,414	344,628	346,118

20-286800	Dollar conversion of foreign currency loan repayments, Treasury	16	16	16
20-296100	Repayment of loans to United Kingdom	104	106	108
20-322000	All other general fund proprietary receipts, Treasury	913	1,000	1,000
	Legislative proposal, not subject to PAYGO			7
20-387500	Budget clearing account (suspense)	3	-200	-200
97-263700	Proceeds from sale to the public of stockpile materials, deficit reduction: Legislative proposal, subject to PAYGO		21	79
General Fund Offsetting receipts from the public		5,346	6,076	5,596

GENERAL FUND RECEIPT ACCOUNTS

(In millions of dollars)

	1995 actual	1996 est.	1997 est.	
Governmental receipts:				
20-015800	Transportation fuels tax	8,491	6,920	7,162
20-065000	Deposit of earnings, Federal Reserve System	23,378	23,752	22,580
	Legislative proposal, subject to PAYGO			92
20-085000	Registration, filing, and transaction fees	6		
20-086900	Fees for legal and judicial services, not otherwise classified	48	48	48
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
20-103000	Fines, penalties and forfeitures, immigration and labor laws	81	80	80
20-104000	Fines, penalties, and forfeitures, customs, commerce, and antitrust laws	75	75	75
20-105000	Fines, penalties, and forfeitures, narcotic prohibition and alcohol laws	4	4	4
20-106000	Forfeitures of unclaimed money and property	10	10	10
20-108000	Fines, penalties, and forfeitures, Federal coalmine health and safety laws	20	20	20
20-109900	Fines, penalties and forfeitures, not otherwise classified	460	460	460
20-112500	Recoveries under military occupation		7	7
20-129900	Gifts to the United States, not otherwise classified	1	1	1
20-241100	User fees for IRS, Treasury	84	96	105
20-309200	Recovery from Highway Trust Fund for refunds of taxes	917	808	821
20-309400	Recovery from Airport and Airway Trust Fund for refunds of taxes	37	111	
20-309500	Recovery from Leaking underground storage tank trust fund for refunds of taxes, EPA		1	
20-309900	Refunds of moneys erroneously received and recovered (20X1807)	-11	-20	-20
95-085015	Registration, filing, and transaction fees, SEC	405	401	421
	Legislative proposal, subject to PAYGO			47
99-011050	Individual income taxes	590,175	632,088	662,233
	Legislative proposal, subject to PAYGO		-1,285	-17,201
99-011100	Corporation income and excess profits taxes	156,392	166,613	181,633
	Legislative proposal, subject to PAYGO		136	2,113
99-015250	Other Federal fund excise taxes	-432	238	247
	Legislative proposal, subject to PAYGO		-382	5
99-015300	Estate and gift taxes	14,763	15,924	17,067
	Legislative proposal, subject to PAYGO			10
99-015500	Tobacco excise tax	5,878	5,872	5,796
99-015600	Alcohol excise tax	7,216	7,189	7,173
99-015700	Telephone excise tax	3,794	4,010	4,241
99-031050	Other Federal fund customs duties	12,220	12,837	14,308
	Legislative proposal, subject to PAYGO		-706	-675
99-089400	Ozone depleting chemicals tax	616	205	13
General Fund Governmental receipts		824,637	875,522	908,885

Intragovernmental payments:				
13-141000	Interest on investment, economic development revolving fund	5	4	4
14-142400	Interest on investment, Colorado River projects	84	51	61
14-142700	Interest on advances to Colorado River Dam Fund, Boulder Canyon project	4	13	13
20-135100	Interest on loans to BPA	366	355	423
20-135400	Interest on loans for housing for the elderly or handicapped	612	498	435
20-136300	Interest on loans for college housing and academic facilities loans, Education	11	13	14
20-140100	Interest on loans to Commodity Credit Corporation	323	361	194
20-140500	Interest on loans to H.U.D., college housing loans, ED.	10	11	11
20-140900	Interest on loans to agricultural credit insurance fund	126		
20-141700	Interest on loans to Tennessee Valley Authority	9	6	6
20-141800	Interest on loans to Federal Financing Bank	7,422	6,116	4,702
20-142500	Interest on loans to Rural Development Insurance Fund	143	154	139
20-143000	Interest on loans to Rural housing insurance fund	2	1	
20-143300	Interest on loans to National flood insurance fund, FEMA		25	33
20-143900	Interest on loans to Rural Telephone Bank	38	30	25
20-149100	Interest on net investments, Panama Canal Commission	4	5	5
20-149500	Interest payments on repayable advances to the Black Lung Disability Trust Fund	419	444	465
20-149700	Payment of interest on advances to the Railroad Retirement Board	227	248	217
20-149820	Interest payments on normalized transfer from FDI		18	
20-241600	Charges for administrative expenses of Social Security Act as amended	330	308	311
20-320000	Receivables from cancelled accounts, Treasury	317		
20-330500	Transfer of excess receipts to the general fund, trust fund payments		17	
20-330600	Transfer of excess receipts to the general fund, Federal fund payments: Legislative proposal, subject to PAYGO		37	
20-388500	Undistributed intragovernmental payments, Treasury	-156		
72-138000	Interest on loans to A.I.D. Housing Guaranty Program	11	11	11
73-142800	Interest on advances to Small Business Administration	77	188	168
91-142200	Interest on loans, Higher Education Facilities Loan Fund	3	3	3
General Fund Intragovernmental payments		10,387	8,917	7,240

Offsetting receipts from the public:				
20-143500	General fund proprietary interest receipts, not otherwise classified, Treasury	141	141	141
20-144100	Interest on loans to the District of Columbia	5	3	3
20-145000	Interest payments from States, Cash management improvement		67	87
20-146100	Interest on loans to United Kingdom	29	27	25
20-146310	Interest on quota in International Monetary Fund	408	408	408
20-148400	Interest on deposits in tax and loan accounts	946	933	1,078
20-149900	Net interest received from direct loan financing accounts	2,726	1,754	2,844
20-229200	Recovery of mint manufacturing expense	55		
20-261300	Proceeds from the sale of United States Enrichment Corporation: Legislative proposal, subject to PAYGO		1,800	

OTHER CONSOLIDATED RECEIPT ACCOUNTS

(In millions of dollars)

	1995 actual	1996 est.	1997 est.	
20-977910	Employing agency contributions, miscellaneous trust funds, government-wide	1	1	1
20-977920	Interest, miscellaneous trust funds, government-wide	1	1	1

GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY

SECTION 101. Any obligation or expenditure by the Secretary 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, 1996, shall be made in compliance with the reprogramming guidelines contained in the House and Senate reports accompanying this Act.

SEC. 102. Appropriations to the Treasury Department in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

[SEC. 104. None of the funds appropriated by this title shall be used in connection with the collection of any underpayment of any tax imposed by the Internal Revenue Code of 1986 unless the conduct of officers and employees of the Internal Revenue Service in connection with such collection, including any private sector employees under contract to the Internal Revenue Service, complies with subsection (a) of section 805 (relating to communications in connection with debt collection), and section 806 (relating to harassment or abuse), of the Fair Debt Collection Practices Act (15 U.S.C. 1692).]

[SEC. 105. The Internal Revenue Service shall institute policies and procedures which will safeguard the confidentiality of taxpayer information.]

[SEC. 106. The funds provided to the Bureau of Alcohol Tobacco and Firearms for fiscal year 1996 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. [107] 103. The Secretary of the Treasury is authorized in fiscal year [1996] 1997 and hereafter, to use Treasury Department aircraft, with or without reimbursement, to assist bureaus within the Department of the Treasury or other Federal agencies, Departments or offices outside of the Department of the Treasury to provide emergency law enforcement support to protect human life, property, public health, or safety.

SEC. 104. *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, U.S. Customs Service, and U.S. Secret Service may be transferred between such appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent and notice of any such transfer shall be transmitted in advance to the Committees on Appropriations of the House and Senate.*

SEC. 105. *Not to exceed 2 percent of any appropriations in this Act made available to the Department Offices, Office of Inspector General, Financial Management Service, and Bureau of the Public Debt, may be transferred between such appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent and notice of any such transfer shall be transmitted in advance to the Committees on Appropriations of the House and Senate. (Treasury Department Appropriations Act, 1996.)*

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 to the General Services Administration pursuant to section 210(f) of the Federal Property and Administrative Services Act of 1949 shall be obligated or ex-

pendent after the date of enactment of this Act for the procurement by contract of any guard, elevator operator, messenger or custodial services if any permanent veterans preference employee of the General Services Administration at said date, would be terminated as a result of the procurement of such services, except that such funds may be obligated or expended for the procurement by contract of the covered services with sheltered workshops employing the severely handicapped under Public Law 92–28. Only if such workshops decline to contract for the provision of the covered services may the General Services Administration procure the services by competitive contract, for a period not to exceed 5 years. At such time as such competitive contract expires or is terminated for any reason, the General Services Administration shall again offer to contract for the services from a sheltered workshop prior to offering such services for competitive procurement.

SEC. 504. 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. 505. None of the funds made available by this Act shall be available for the purpose of transferring control over the Federal Law Enforcement Training Center located at Glyncro, Georgia, and Artesia, New Mexico, out of the Treasury Department.

SEC. 506. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes within the United States not heretofore authorized by the Congress.

[SEC. 507. No part of any appropriation contained in this Act shall be available for the payment of the salary of any officer or employee of the United States Postal Service, who—

(1) prohibits or prevents, or attempts or threatens to prohibit or prevent, any officer or employee of the United States Postal Service from having any direct oral or written communication or contact with any Member or committee of Congress in connection with any matter pertaining to the employment of such officer or employee or pertaining to the United States Postal Service in any way, irrespective of whether such communication or contact is at the initiative of such officer or employee or in response to the request or inquiry of such Member or committee; or

(2) removes, suspends from duty without pay, demotes, reduces in rank, seniority, status, pay, or performance of efficiency rating, denies promotion to, relocates, reassigns, transfers, disciplines, or discriminates in regard to any employment right, entitlement, or benefit, or any term or condition of employment of, any officer or employee of the United States Postal Service, or attempts or threatens to commit any of the foregoing actions with respect to such officer or employee, by reason of any communication or contact of such officer or employee with any Member or committee of Congress as described in paragraph (1) of this subsection.]

SEC. [508] 507. The Office of Personnel Management may, during the fiscal year ending September 30, [1996], 1997 accept donations of supplies, services, land and equipment for the Federal Executive Institute and Management Development Centers to assist in enhancing the quality of Federal management.

SEC. [509] 508. The United States Secret Service may, during the fiscal year ending September 30, [1996] 1997, accept donations of money to off-set costs incurred while protecting former Presidents and spouses of former Presidents when the former President or spouse travels for the purpose of making an appearance or speech for a payment of money or any thing of value.

SEC. [512] 509. Notwithstanding any provision of this or any other Act, during the fiscal year ending September 30, [1996] 1997, and thereafter, no funds may be obligated or expended in any way to withdraw the designation of the Virginia Inland Port at Front Royal, Virginia, as a United States Customs Service port of entry.

SEC. [513] 510. 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 ninety days after his release from such service or from hospitalization continuing after discharge for a period of not more than one 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. [514] 511. None of the funds made available in this Act may be used to provide any non-public information such as mailing or telephone lists to any person or any organization outside of the Federal Government without [the approval of] *transmitting advanced notice* to the House and Senate Committees on Appropriations.

SEC. [515] 512. COMPLIANCE WITH BUY AMERICAN ACT.—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. [516] 513. SENSE OF CONGRESS; REQUIREMENT REGARDING NOTICE.—(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. [517] 514. PROHIBITION OF CONTRACTS.—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 section 9.400 through 9.409 of title 48, Code of Federal Regulations.

SEC. [518] 515. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [1996] 1997 from appropriations made available for salaries and expenses for fiscal year [1996] 1997 in this Act, shall remain available through September 30, [1997] 1998 for each such account for the purposes authorized: *Provided*, That [a request] notice shall be submitted to the House and Senate Committees on Appropriations [for approval] prior to the expenditure of such funds.

[SEC. 519. Where appropriations in this Act are expendable for travel expenses of employees and no specific limitation has been placed thereon, the expenditures for such travel expenses may not exceed the amount set forth [therefore] *therefor* in the budget estimates submitted for appropriations without the advance approval of transmitting advanced notice to the House and Senate Committees on Appropriations: *Provided further*, That this section shall not apply to travel performed by uncompensated officials of local boards and appeal boards in the Selective Service System; to travel performed directly in connection with care and treatment of medical beneficiaries of the Department of Veterans Affairs; to travel of the Office of Personnel Management in carrying out its observation responsibilities of the Voting Rights Act; or to payments to interagency motor pools separately set forth in the budget schedules.]

SEC. [520] 516. Notwithstanding any other provision of law or regulation: (1) The authority of the special police officers of the Bureau of Engraving and Printing, in the Washington, DC Metropolitan area, extends to buildings and land under the custody and control of the Bureau; to buildings and land acquired by or for the Bureau through lease, unless otherwise provided by the acquisition agency; to the streets, sidewalks and open areas immediately adjacent to the Bureau along Wallenberg Place (15th Street) and 14th Street between Independence and Maine Avenues and C and D Streets between 12th and 14th Streets; to areas which include surrounding parking facilities used by Bureau employees, including the lots at 12th and C Streets, SW., Maine Avenue and Water Streets, SW., Maiden Lane, the Tidal Basin and East Potomac Park; to the protection in transit of United States securities, plates and dies used in the production of United States securities, or other products or implements of the Bureau of Engraving and Printing which the Director of that agency so designates; (2) *The authority of the special police officers of the United States Mint extends to the buildings and land under the custody and control of the Mint, to the streets, sidewalks and open areas in the vicinity to such facilities; to surrounding parking facilities used by Mint employees; and to the protection in transit of bullion, coins, dies and other property and assets of, or in the custody of the Mint;* (3) The exercise of police authority by Bureau or Mint officers, with the exception of the exercise of authority upon property under the custody and control of the Bureau *or the Mint,*

respectively, shall be deemed supplementary to the Federal police force with primary jurisdictional responsibility. This authority shall be in addition to any other law enforcement authority which has been provided to these officers under other provisions of law or regulations.

[SEC. 521. Section 5378 of title 5, United States Code, is amended by adding: “(8) Chief—not more than the maximum rate payable for GS–14.”.]

[SEC. 522. Subchapter III of chapter 51 of subtitle IV of title 31, United States Code, is amended by adding at the end thereof the following new section: “SEC. 5136. UNITED STATES MINT PUBLIC ENTERPRISE FUND.”. There shall be established in the Treasury of the United States, a United States Mint Public Enterprise Fund (the “Fund”) for fiscal year 1996 and hereafter: *Provided*, That all receipts from Mint operations and programs, including the production and sale of numismatic items, the production and sale of circulating coinage, the protection of Government assets, and gifts and bequests of property, real or personal shall be deposited into the Fund and shall be available without fiscal year limitations: *Provided further*, That all expenses incurred by the Secretary of the Treasury for operations and programs of the United States Mint that the Secretary of the Treasury determines, in the Secretary’s sole discretion, to be ordinary and reasonable incidents of Mint operations and programs, and any expense incurred pursuant to any obligation or other commitment of Mint operations and programs that was entered into before the establishment of the Fund, shall be paid out of the Fund: *Provided further*, That not to exceed 6.2415 percent of the nominal value of the coins minted, shall be paid out of the Fund for the circulating coin operations and programs in fiscal year 1996 for those operations and programs previously provided for by appropriation: *Provided further*, That the Secretary of the Treasury may borrow such funds from the General Fund as may be necessary to meet existing liabilities and obligations incurred prior to the receipt of revenues into the Fund: *Provided further*, That the General Fund shall be reimbursed for such funds by the Fund within one year of the date of the loan: *Provided further*, That the Fund may retain receipts from the Federal Reserve System from the sale of circulating coins at face value for deposit into the Fund (retention of receipts is for the circulating operations and programs): *Provided further*, That the Secretary of the Treasury shall transfer to the Fund all assets and liabilities of the Mint operations and programs, including all Numismatic Public Enterprise Fund assets and liabilities, all receivables, unpaid obligations and unobligated balances from the Mint’s appropriation, the Coinage Profit Fund, and the Coinage Metal Fund, and the land and buildings of the Philadelphia Mint, Denver Mint, and the Fort Knox Bullion Depository: *Provided further*, That the Numismatic Public Enterprise Fund, the Coinage Profit Fund and the Coinage Metal Fund shall cease to exist as separate funds as their activities and functions are subsumed under and subject to the Fund, and the requirements of 31 USC 5134(c)(4), (c)(5)(B), and (d) and (e) of the Numismatic Public Enterprise Fund shall apply to the Fund: *Provided further*, That at such times as the Secretary of the Treasury determines appropriate, but not less than annually, any amount in the Fund that is determined to be in excess of the amount required by the Fund shall be transferred to the Treasury for deposit as miscellaneous receipts: *Provided further*, That the term “Mint operations and programs” means (1) the activities concerning, and assets utilized in, the production, administration, distribution, marketing, purchase, sale, and management of coinage, numismatic items, the protection and safeguarding of Mint assets and those non-Mint assets in the custody of the Mint, and the Fund; and (2) includes capital, personnel salaries and compensation, functions relating to operations, marketing, distribution, promotion, advertising, official reception and representation, the acquisition or replacement of equipment, the renovation or modernization of facilities, and the construction or acquisition of new buildings: *Provided further*, That the term “numismatic item” includes any medal, proof coin, uncirculated coin, bullion coin, numismatic collectible, other monetary issuances and products and accessories related to any such medal or coin: *Provided further*, That provisions of law governing procurement or public contracts shall not be applicable to the procurement of goods or services necessary for carrying out Mint programs and operations.]

[SEC. 523. Section 531 of Public Law 103–329, is amended by inserting, “of the first section”, after “adding at the end”.]

[SEC. 524. 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, after

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the last day of the contract currently in force for any such negotiated plan.]

【SEC. 525. The provision of section 524 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or that the pregnancy is the result of an act of rape or incest.】

【SEC. 526. Notwithstanding any other provision of law, the Administrator of General Services shall delegate the authority to procure automatic data processing equipment for the Tax Systems Modernization Program to the Secretary of the Treasury: *Provided*, That the Director of the Office of Management and Budget shall have the authority to revoke such delegation upon the written recommendation of the Administrator that the Secretary's actions under such delegation are inconsistent with the goals of economic and efficient procurement and utilization of automatic data processing equipment: *Provided further*, That for all other purposes, a procurement conducted under such delegation shall be treated as if made under a delegation by the Administrator pursuant to 40 U.S.C. 759.】

SEC. 【527】 517. RELIEF OF CERTAIN PERIODICAL PUBLICATIONS.— For mail classification purposes under section 3626 of title 39, United States Code, and any regulations of the United States Postal Service for the administration of that section, a weekly second-class periodical publication which—

(i) is eligible to publish legal notices under any applicable laws of the State where it is published;

(ii) is eligible to be mailed at the rates for mail under former subsection 4358 (a), (b), and (c) of title 39, United States Code, as limited by current subsection 3626(g) of that title; and

(iii) the pages of which were customarily secured by 2 staples before March 19, 1989;

shall not be considered to be a bound publication solely because its pages continue to be secured by 2 staples after that date.

【SEC. 528. (a) Prior to February 15, 1996, none of the funds appropriated by this Act may, with respect to an individual employed by the Bureau of the Public Debt in the Washington metropolitan region on April 10, 1991, be used to separate, reduce the grade or pay of, or carry out any other adverse personnel action against such individual for declining to accept a directed reassignment to a position outside such region, pursuant to a transfer of any such Bureau's operations or functions to Parkersburg, West Virginia.

(b) Subsection (a) shall not apply with respect to any individual who, prior to February 15, 1996, declines an offer of another position in the Department of the Treasury which is of at least equal pay and which is within the Washington metropolitan region.】

【SEC. 529. Section 4 of the Presidential Protection Assistance Act of 1976, Public Law 94-524, is amended by striking "\$75,000" and inserting in lieu thereof "\$200,000".】

【SEC. 530. No part of any appropriation made available in this Act shall be used to implement Bureau of Alcohol, Tobacco and Firearms Ruling TD ATF-360; Re: Notice Nos. 782, 780, 91F009P.】

【SEC. 531. Section 5542 of title 5, United States Code, is amended by adding the following new subsection at the end:

"(e) Notwithstanding subsection (d)(1) of this section, all hours of overtime work scheduled in advance of the administrative workweek shall be compensated under subsection (a) if that work involves duties as authorized by section 3056(a) of title 18, United States Code, and if the investigator performs, on that same day, at least 2 hours of overtime work not scheduled in advance of the administrative workweek."】 (*Treasury, Postal Service and General Government Appropriations Act, 1996.*)