

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 \$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; **[\$111,760,000] \$116,314,000.** (*Treasury Department Appropriations Act, 1997.*)

[For an additional amount for the necessary expenses of the Office of Foreign Assets Control, \$288,000: *Provided*, That of the amount provided, \$288,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.] (*Treasury, Postal Service, and General Government Appropriations Act, 1997.*)

OFFICE OF PROFESSIONAL RESPONSIBILITY

SALARIES AND EXPENSES

For necessary expenses of the Office of Professional Responsibility, including purchase and hire of passenger motor vehicles, **[\$1,500,000] \$1,625,000.** (*Treasury Department Appropriations Act, 1997.*)

Unavailable Collections (in millions of dollars)

Identification code 20-0101-0-1-803	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Gifts and bequests	2		
Appropriation:			
05.01 Salaries and expenses, Office of the Secretary	-2		
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-0101-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Secretarial policy and program development	39	42	
00.02 International affairs	20	19	
00.03 Departmental management and administration	35	37	
00.04 Buildings and maintenance operations	15	14	
00.05 Repairs and improvements	1		
00.06 Gifts & Bequests	2		
00.07 Office of Professional Responsibility		2	
00.08 Executive Direction		21	
00.09 Fiscal & Financial Services Policies & Programs		11	
00.10 Tax & Economic Policies & Programs		23	
00.11 Enforcement Policies & Programs		13	
00.12 International Affairs Policies & Programs		29	
00.13 Treasury-Wide Mgmt Policies & Programs		19	
00.91 Total direct program	112	114	118
01.01 Reimbursable program	42	36	36
10.00 Total obligations	154	150	154

Budgetary resources available for obligation:

21.90 Unobligated balance available, start of year: Fund balance	4	13	26
22.00 New budget authority (gross)	156	163	154

22.22 Unobligated balance transferred from other accounts	6		
23.90 Total budgetary resources available for obligation	166	176	180
23.95 New obligations	-154	-150	-154
24.90 Unobligated balance available, end of year: Fund balance	13	26	26

New budget authority (gross), detail:

Current:			
40.00 Appropriation	106	114	118
42.00 Transferred from other accounts	6	13	
43.00 Appropriation (total)	112	127	118
Permanent:			
60.27 Appropriation (trust fund, indefinite)	2		
Spending authority from offsetting collections:			
68.00 Spending authority from offsetting collections—Federal	39	36	36
68.10 Change in orders on hand from Federal sources	3		
68.90 Spending authority from offsetting collections (total)	42	36	36
70.00 Total new budget authority (gross)	156	163	154

Change in unpaid obligations:

Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	34	39	28
72.95 Orders on hand from Federal sources	11	14	14
72.99 Total unpaid obligations, start of year	45	53	42
73.10 New obligations	154	150	154
73.20 Total outlays (gross)	-146	-161	-156
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	39	28	28
74.95 Orders on hand from Federal sources	14	14	14
74.99 Total unpaid obligations, end of year	53	42	42

Outlays (gross), detail:

86.90 Outlays from new current authority	97	114	106
86.93 Outlays from current balances	10	11	14
86.97 Outlays from new permanent authority	39	36	36
87.00 Total outlays (gross)	146	161	156

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-39	-36	-36
88.95 Change in orders on hand from Federal sources	-3		

Net budget authority and outlays:

89.00 Budget authority	114	127	118
90.00 Outlays	107	125	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 im-

General and special funds—Continued

SALARIES AND EXPENSES—Continued

plementation 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.

Prior to 1998, the Salaries and Expenses appropriation funded Secretarial Policy and Program Development, International Affairs, Departmental Management and Administration, Buildings Maintenance and Operations, and Repairs and Improvements. Beginning in 1996 funds for Repairs and Improvements were provided by a separate appropriation. The performance measures for these previous activities follow.

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

	1996 actual	1997 est.
Performance Measures:		
Percentage of Daily Cash and Debt Position Reports issued on time	98	NA
Percentage of total backlog of financial transfer applications in the Office of Foreign Assets Control reduced	37	10

Departmental Management and Administration.—This activity provides support services associated with general administrative management, oversight of Treasury bureaus, and the administration of Departmental Offices' functions. 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.

	1996 actual	1997 est.
Performance Measures:		
Percent compliance with Government Performance and Results Act	12.5	100
Percent of information systems with positive cost-benefit ratios	80.0	NA

In order for Departmental Offices to effectively implement the requirements of the GPRA, a comprehensive restructuring from five to six budget activities is proposed beginning in 1998.

ACTIVITY I

Executive Direction.—The function of the Executive Direction Budget Activity is to set policy and provide professional support to the Secretary, Deputy Secretary, and Treasury and Departmental policy officials. This activity includes the immediate offices of the Secretary, the Chief of Staff, the Executive Secretary, the Assistant Secretary of Legislative Affairs, the Assistant Secretary of Public Affairs, the Office of General Counsel and Intelligence Support.

	1998 est.
Performance Measures:	
Percentage of satisfied clients	91
Number of days to complete regulation review	2

ACTIVITY II

Fiscal and Financial Services Policies and Programs.—The function of this Activity is to advise the Secretary and Deputy Secretary in areas of domestic finance, banking, fiscal policy and operations, and other related economic matters, including development of policies and guidance in the areas of financial institutions, Federal debt finance, financial regulation and capital markets. This activity includes the immediate office

of the Under Secretary of Domestic Finance and the Assistant Secretaries of Financial Markets, Financial Institutions, and the Fiscal Assistant Secretary.

	1998 est.
Performance Measures:	
Percentage calculation of interest rates within 1 day of required pricing date	100
Timely prediction when debt ceiling will be reached to avoid crisis	No crisis

ACTIVITY III

Tax and Economic Policies and Programs.—This activity develops and implements tax policies and programs; provides official estimates of all Government receipts for the President's Budget, fiscal policy decisions, and cash management decisions; reviews regulations and rulings to administer the Internal Revenue Code; negotiates tax treaties for the United States; and provides economic and legal policy analysis for domestic and international tax policy decisions. It also monitors current and prospective macro- and micro-economic developments and assists in determining appropriate economic policies; collects and analyzes most of the U.S. Government international financial data; develops an overall appraisal of the current state of the economy and forecasts of Gross Domestic Product; carries out the Department's statutory and traditional responsibilities for the collections, maintenance and analysis of information from the Department's international financial reporting systems; and collects and analyzes detailed information on foreign credits and credit guarantees of the U.S. Government. This activity consists of the Assistant Secretaries of Tax Policy and Economic Policy.

	1998 est.
Performance Measures:	
Number of priority tax regulations rulings published	125
Number of tax treaties sent to Congress	5

ACTIVITY IV

Enforcement Policies and Programs.—This activity formulates policies that promote and protect the Treasury Department's law enforcement interest and facilitates communications with other Executive Branch Departments on enforcement issues. Responsibilities include: providing Departmental oversight and supervision of U.S. Customs Services, U.S. Secret Service, Federal Law Enforcement Training Center, Financial Crimes Enforcement Network, Bureau of Alcohol Tobacco and Firearms, and Executive Office of Asset Forfeiture, and negotiating international agreements on behalf of the Secretary to engage in joint law enforcement operations and the exchange of financial information and records. The activity includes the Under Secretary and the Assistant Secretary for Enforcement and Foreign Assets Control.

ACTIVITY V

International Affairs Policies and Programs.—This activity advises and assists the Secretary in the formulation and execution of U.S. international financial policies. International Affairs covers a wide range of policy development and analysis functions involving international trade and investment, international energy policy, international monetary affairs, development of financing policy, and general economic research into international financial issues. This activity consists of the Under Secretary and the Assistant Secretary for International Affairs.

ACTIVITY VI

Treasury-wide Management Policies and Programs.—This activity is responsible for the authorities and functions pursuant to the CFO Act of 1990, as well as serving as the principal policy advisor on matters involving the internal management of the Department and bureaus, coinage and currency production and security, and the sale and retention of savings bonds. Programs include: human resources, security, property management, procurement and contracting, strategic planning, customer service, management analysis, financial manage-

ment, and savings bonds promotion and retention. This activity consists of the Assistant Secretary for Management and CFO.

Performance Measures:

Percentage of bureaus in compliance with GPRA requirements	100
Attain one additional clean audit opinion than in previous year	one more than 1997

1998 est.

Beginning in 1997, funds were provided by separate appropriation to establish the Office of Professional Responsibility (OPR). OPR assists the Under Secretary for Enforcement in providing greater oversight and management of Treasury enforcement bureaus and offices and standardizing and streamlining enforcement policies and procedures.

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	58	63	65
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	1	2	2
11.9 Total personnel compensation	61	67	69
12.1 Civilian personnel benefits	13	14	15
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	8	6	5
24.0 Printing and reproduction	2	2	2
25.2 Other services	16	14	15
26.0 Supplies and materials	2	2	2
31.0 Equipment	5	4	4
32.0 Land and structures	1		
99.0 Subtotal, direct obligations	110	113	116
99.0 Reimbursable obligations	42	34	34
99.5 Below reporting threshold	2	3	4
99.9 Total obligations	154	150	154

Personnel Summary

Identification code 20-0101-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	938	1,028	1,040
1005 Full-time equivalent of overtime and holiday hours	12	12	12
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	171	158	157
2005 Full-time equivalent of overtime and holiday hours	2	2	2

AUTOMATION ENHANCEMENT
(INCLUDING TRANSFER OF FUNDS)

For the development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, [\$27,100,000] \$29,389,000, of which \$15,000,000 shall be available to the United States Customs Service for the Automated Commercial Environment project, and of which \$5,600,000 shall be available to [the United States Customs Service] Departmental Offices for the International Trade Data System, and of which \$8,789,000 shall be available to Departmental Offices to modernize its Information Technology infrastructure and for business solution software. Provided, That these funds shall remain available until September 30, 1999: Provided further, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act: Provided further, That none of the funds shall be used to support or supplement Internal Revenue Service appropriations for Information Systems and Tax Systems Modernization: Provided further, That of the funds appropriated for the Automated Commercial Environment, \$3,475,000 may not be obli-

gated until the Commissioner of Customs consults with the Committees on Appropriations regarding deficiencies identified by the General Accounting Office]. (Treasury Department Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0115-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Automation Enhancement		3	14
10.00 Total obligations		3	14
Budgetary resources available for obligation:			
21.90 Unobligated balance available, start of year: Fund balance			3
22.00 New budget authority (gross)		6	14
23.90 Total budgetary resources available for obligation		6	17
23.95 New obligations		-3	-14
24.90 Unobligated balance available, end of year: Fund balance		3	2
New budget authority (gross), detail:			
40.00 Appropriation		27	29
41.00 Transferred to other accounts		-21	-15
43.00 Appropriation (total)		6	14
70.00 Total new budget authority (gross)		6	14
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation			1
73.10 New obligations		3	14
73.20 Total outlays (gross)		-3	-11
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation		1	4
Outlays (gross), detail:			
86.90 Outlays from new current authority		3	8
86.93 Outlays from current balances			3
87.00 Total outlays (gross)		3	11
Net budget authority and outlays:			
89.00 Budget authority		6	14
90.00 Outlays		3	11

The 1997 Treasury Postal Appropriations Act established this account which is authorized to be used by Treasury bureaus, at the Secretary's discretion, to modernize business processes and increase efficiency through technology investments.

	1997 est.	1998 est.
Performance measures:		
Percentage of time DO Network available	82	90
Percentage of customers satisfied with DO application systems	70	85

Object Classification (in millions of dollars)

Identification code 20-0115-0-1-803	1996 actual	1997 est.	1998 est.
25.2 Other services			4
31.0 Equipment		3	10
99.9 Total obligations		3	14

OFFICE OF INSPECTOR GENERAL
SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, not to exceed \$2,000,000 for official travel expenses; including hire of passenger motor vehicles; and not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; [\$29,736,000] \$31,333,000. (Treasury Department Appropriations Act, 1997.)

[For an additional amount for the necessary expenses of the Office of Inspector General, \$34,000, to remain available until expended:

General and special funds—Continued

OFFICE OF INSPECTOR GENERAL—Continued

SALARIES AND EXPENSES—Continued

Provided, That of the amount provided, \$34,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.】 (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0106-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct program: Inspector General	29	30	31
01.01 Reimbursable program	2	4	4
10.00 Total obligations	31	34	35
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	1	1	1
22.00 New budget authority (gross)	31	34	35
22.30 Unobligated balance expiring	-1		
23.90 Total budgetary resources available for obligation	31	35	36
23.95 New obligations	-31	-34	-35
24.40 Unobligated balance available, end of year:			
Uninvested balance	1	1	1
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	29	30	31
Permanent:			
68.00 Spending authority from offsetting collections: Off-			
setting collections (cash)	2	4	4
70.00 Total new budget authority (gross)	31	34	35
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	7	6	8
73.10 New obligations	31	34	35
73.20 Total outlays (gross)	-31	-32	-33
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	6	8	10
Outlays (gross), detail:			
86.90 Outlays from new current authority	26	26	25
86.93 Outlays from current balances	4	2	4
86.97 Outlays from new permanent authority	1	4	4
87.00 Total outlays (gross)	31	32	33
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-2	-4	-4
Net budget authority and outlays:			
89.00 Budget authority	29	30	31
90.00 Outlays	30	28	29

The Office of Inspector General conducts and supervises audits, evaluations and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent fraud, waste, and abuse in Departmental programs and operations; and (2) keep the Secretary and the Congress fully and currently informed of problems and deficiencies in the administration of Departmental programs and operations. The audit function provides program audit, contract audit and financial statement audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. Program audits review and audit all facets of agency operations. Financial statement audits assess whether financial statements fairly present the agency's financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. These audits contribute significantly to improved

financial management by helping Treasury managers identify improvements needed in their accounting and internal control systems. The evaluations function reviews program performance and issues critical to the mission of the Department and provides advisory services to program managers. 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.

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
Audit:			
Potential dollar savings identified (in millions)	25,939	27,000	28,500
Number of referrals to other OIG components resulting from financial statement audit work	13	17	21
Investigations:			
Percentage of customers expressing satisfaction with products and services	68	70	72
Percentage of Reports of Investigation that do not require follow-up or supplemental work (a measure of quality)	(*)	90	91
Percentage of Reports of Investigation completed within 12 months (a measure of timeliness)	(*)	50	50
Number of integrity/fraud awareness briefings presented to Treasury employees	20	25	30
PCIE Inspectors General Auditor Training Institute:			
Percentage of costs recovered through revenues received	65	95	100

* New measures reported as a result of refining and updating the 1998 GPRA performance plan. Therefore, 1997 will be the baseline year.

The following measures were previously presented in the 1997 President's Budget. These measures are now obsolete as a result of refining and updating the 1998 GPRA performance plan. However, to ensure consistent reporting, the 1996 Actual figures are reported below.

	1996
Audits:	
Number of Financial Audits Issued	11
Number of Other Audit Reports Issued	100
Investigations:	
Number of Investigations Initiated	142
Number of Oversight Reports Issued	5
PCIE Inspectors General Auditor Training Institute:	
Number of Programs	12
Number of Students	913

Object Classification (in millions of dollars)

Identification code 20-0106-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	18	19
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	18	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	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	1		
25.2 Other services	3	2	2
99.0 Subtotal, direct obligations	29	30	31
99.0 Reimbursable obligations	2	4	4
99.9 Total obligations	31	34	35

Personnel Summary

Identification code 20-0106-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	293	305	313
1005 Full-time equivalent of overtime and holiday hours	9	9	9
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	5	41	41

TREASURY BUILDING[S] AND ANNEX REPAIR AND RESTORATION
(INCLUDING TRANSFER OF FUNDS)

For the repair, alteration, and improvement of the Treasury Building and Annex, [S28,213,000] \$12,484,000, to remain available until expended: *Provided*, That funds previously made available under this title for the Secret Service Headquarter's building shall be transferred to the Secret Service Acquisition, Construction, Improvement and Related Expenses appropriation. (*Treasury Department Appropriations Act, 1997.*)

Program and Financing (in millions of dollars)

Identification code 20-0108-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Repair and Improvement of Main Treasury	12	22	8
00.02 Secret Service Building	14		
10.00 Total obligations	26	22	8
Budgetary resources available for obligation:			
21.90 Unobligated balance available, start of year: Fund balance		7	13
22.00 New budget authority (gross)	21	28	12
22.10 Resources available from recoveries of prior year obligations		10	
22.21 Unobligated balance transferred to other accounts		-10	
22.22 Unobligated balance transferred from other accounts	12		
23.90 Total budgetary resources available for obligation	33	35	25
23.95 New obligations	-26	-22	-8
24.90 Unobligated balance available, end of year: Fund balance	7	13	17
New budget authority (gross), detail:			
40.00 Appropriation	21	28	12
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation		18	20
73.10 New obligations	26	22	8
73.20 Total outlays (gross)	-8	-10	-8
73.45 Adjustments in unexpired accounts		-10	
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	18	20	20
Outlays (gross), detail:			
86.90 Outlays from new current authority	8	7	1
86.93 Outlays from current balances		3	7
87.00 Total outlays (gross)	8	10	8
Net budget authority and outlays:			
89.00 Budget authority	21	28	12
90.00 Outlays	8	10	8

Object Classification (in millions of dollars)

Identification code 20-0108-0-1-803	1996 actual	1997 est.	1998 est.
25.2 Other services	14		2
32.0 Land and structures	12	22	6
99.9 Total obligations	26	22	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 of non-Federal law enforcement personnel to attend meetings concerned with financial intelligence activities, law enforcement, and financial regulation; not to exceed \$14,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement; [S22,387,000] \$23,006,000: *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, 1997.*)

Program and Financing (in millions of dollars)

Identification code 20-0173-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct program: Financial Crimes Network	23	22	23
01.01 Reimbursable program	2	2	2
10.00 Total obligations	25	24	25
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	25	24	25
23.95 New obligations	-25	-24	-25
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	23	22	23
Permanent:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	2	2	2
70.00 Total new budget authority (gross)	25	24	25
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation	9	9	7
73.10 New obligations	25	24	25
73.20 Total outlays (gross)	-22	-26	-25
73.40 Adjustments in expired accounts	-3		
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	9	7	7
Outlays (gross), detail:			
86.90 Outlays from new current authority	20	15	16
86.93 Outlays from current balances		9	7
86.97 Outlays from new permanent authority	2	2	2
87.00 Total outlays (gross)	22	26	25
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-2	-2	-2
Net budget authority and outlays:			
89.00 Budget authority	23	22	23
90.00 Outlays	20	24	23

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 (1) prevention—using its regulatory authority in partnership with the financial sector; (2) detection—combining technology with

General and special funds—Continued

FINANCIAL CRIMES ENFORCEMENT NETWORK—Continued

SALARIES AND EXPENSES—Continued

all-source intelligence to identify both underlying criminal financial activity as well as emerging trends and patterns of domestic and international money laundering; and (3) enforcement—empowering other agencies at the Federal, State, local, and international levels to take action against financial criminals through the transfer of information and expertise.

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
Facilitate coordination with other agencies:			
Number of demonstrations/presentations provided	112	130	150
Number of organizations represented at FinCEN	25	30	35
Provide quality and timely information to law enforcement:			
Number of queries using FinCEN's platforms	50,000	55,000	60,000
Identify the vulnerabilities of new technologies:			
Number of efforts	80	115	128
Provide information on suspicious activity:			
Efforts made to analyze reports received on suspicious activity (SAR)	25,215	55,000	60,000
Efforts to bring other governments into compliance with international anti-money laundering standards:			
Number of countries provided assistance	17	20	25
Number of efforts to foster creation of Financial Intelligence Units (FIUs)	20	30	40

Object Classification (in millions of dollars)

Identification code 20-0173-0-1-751	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	10	10	10
11.5 Other personnel compensation	1	1	1
Total personnel compensation	11	11	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	4	4	4
25.3 Purchases of goods and services from Government accounts	1	1	1
31.0 Equipment	1		
99.0 Subtotal, direct obligations	22	21	21
99.0 Reimbursable obligations	2	2	2
99.5 Below reporting threshold	1	1	2
99.9 Total obligations	25	24	25

Personnel Summary

Identification code 20-0173-0-1-751	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	165	181	181
1005 Full-time equivalent of overtime and holiday hours	6	4	4
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment		4	4

SALLIE MAE ASSESSMENTS

Unavailable Collections (in millions of dollars)

Identification code 20-5407-0-2-808	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Sallie Mae assessments		1	1
Appropriation:			
05.01 Sallie Mae assessments		-1	-1
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5407-0-2-808	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Sallie Mae assessment		1	1
10.00 Total obligations (object class 99.5)		1	1
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		1	1
23.95 New obligations		-1	-1
New budget authority (gross), detail:			
40.20 Appropriation (special fund, definite)		1	1
Change in unpaid obligations:			
73.10 New obligations		1	1
73.20 Total outlays (gross)		-1	-1
Outlays (gross), detail:			
86.90 Outlays from new current authority		1	1
Net budget authority and outlays:			
89.00 Budget authority		1	1
90.00 Outlays		1	1

The Secretary of Treasury is authorized by the FY 1997 Omnibus Consolidated Appropriations Act to establish and collect from the Sallie Mae Association an annual assessment of up to \$800,000 to cover the expenses related to providing financial oversight of the Association.

Personnel Summary

Identification code 20-5407-0-2-808	1996 actual	1997 est.	1998 est.
1001 Total compensable workyears: Full-time equivalent employment		4	4

PAYMENT TO DC FINANCIAL RESPONSIBILITY AND MANAGEMENT ASSISTANCE AUTHORITY

Program and Financing (in millions of dollars)

Identification code 20-1702-0-1-808	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)		12	
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		12	
23.95 New obligations		-12	
New budget authority (gross), detail:			
40.00 Appropriation		12	
Change in unpaid obligations:			
73.10 New obligations		12	
73.20 Total outlays (gross)		-12	
Outlays (gross), detail:			
86.90 Outlays from new current authority		12	
Net budget authority and outlays:			
89.00 Budget authority		12	
90.00 Outlays		12	

Title VI of the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 1997 provides for the reorganization of Sallie Mae and the privatization of Connie Lee. The proceeds and amounts from such reorganization and privatization, estimated at \$12 million, are to be deposited into this account and then transferred to the Financial Responsibility and Management Assistance Authority to be used for District of Columbia public school facilities improvements.

[COUNTERTERRORISM FUND]

For necessary expenses, as determined by the Secretary, \$15,000,000, to remain available until expended, to reimburse any Department of the Treasury organization for the costs of providing support to counter, investigate, or prosecute terrorism, including payment of rewards in connection with these activities: *Provided*, That the entire amount of this appropriation shall be available only to the extent that an official budget request for a specific dollar amount, that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, is transmitted by the President to Congress: *Provided further*, That the entire amount is designated by Congress as an emergency appropriation pursuant to section 251(b)(2)(D)(i) of such Act. (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0117-0-1-751	1996 actual	1997 est.	1998 est.
New budget authority (gross), detail:			
40.00 Appropriation		15	
40.79 Contingent appropriation not available		-15	
43.00 Appropriation (total)			
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

These funds were requested by the President and provided by the Congress in 1997 to support investigative efforts by the Department of the Treasury against terrorism.

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, \$45,000,000 \$125,000,000, to remain available until September 30, [1998] 1999, of which \$8,000,000 \$20,000,000 may be used for the cost of direct loans, and up to \$800,000 \$1,000,000 may be used for administrative expenses to carry out the direct loan program: *Provided*, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$53,000,000: *Provided further*, That not more than \$19,400,000 \$40,000,000 of the funds made available under this heading may be used for programs and activities authorized in section 114 of the Community Development Banking and Financial Institutions Act of 1994. (Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1997.)

For an additional amount for "Community Development Financial Institutions Fund Program Account" for grants, loans, and technical assistance to qualifying community development lenders, \$5,000,000, to remain available until September 30, 1998, of which \$850,000 may be used for the cost of direct loans: *Provided*, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974. (Omnibus Consolidated Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-1881-0-1-451	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct loan subsidy	3	13	20
00.09 Administrative expenses for direct loan program			1
00.10 General administrative expenses	3	4	5
00.11 Grants to traditional depository institutions	13	15	40
00.12 Financial and technical assistance to CDFIs (other than direct loans)	31	43	59
10.00 Total obligations	50	75	125

Budgetary resources available for obligation:

21.40 Unobligated balance available, start of year:			
Uninvested balance	50	45	20
22.00 New budget authority (gross)	45	50	125
23.90 Total budgetary resources available for obligation	95	95	145
23.95 New obligations	-50	-75	-125
24.40 Unobligated balance available, end of year:			
Uninvested balance	45	20	20

New budget authority (gross), detail:

40.00 Appropriation	45	50	125
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Change in unpaid obligations:

72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	48	60	
73.10 New obligations	50	75	125
73.20 Total outlays (gross)	-2	-63	-66
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	48	60	119

Outlays (gross), detail:

86.90 Outlays from new current authority			6
86.93 Outlays from current balances	2	63	60
87.00 Total outlays (gross)	2	63	66

Net budget authority and outlays:

89.00 Budget authority	45	50	125
90.00 Outlays	2	63	66

The Riegle Community Development and Regulatory Improvement Act of 1994 established the Community Development Financial Institutions Fund (CDFI Fund). The CDFI Fund provides 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 also provides grants to insured depository institutions to facilitate investment in community development financial institutions and increase community lending activities.

The CDFI Fund helps to address the urgent problems of declining economic and social infrastructure, loss of jobs, lack of private enterprise, and deteriorating housing facing many American communities today. Government investment and technical assistance supplements private funds and expertise to ensure that 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	1996 actual	1997 est.	1998 est.
Direct loan levels supportable by subsidy budget authority:			
1150 Direct loan levels	7	23	53
Direct loan subsidy (in percent):			
1320 Subsidy rate	45.50	38.57	38.08
Direct loan subsidy budget authority:			
1330 Subsidy budget authority	3	9	20
Direct loan subsidy outlays:			
1340 Subsidy outlays		3	9

Object Classification (in millions of dollars)

Identification code 20-1881-0-1-451	1996 actual	1997 est.	1998 est.
11.1 Personnel compensation: Full-time permanent	1	2	3
12.1 Civilian personnel benefits			1
25.2 Other services	1	1	1
41.0 Grants, subsidies, and contributions	47	71	119
99.5 Below reporting threshold	1	1	1

Credit accounts—Continued**COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT—Continued****Object Classification (in millions of dollars)—Continued**

Identification code 20-1881-0-1-451	1996 actual	1997 est.	1998 est.
99.9 Total obligations	50	75	125

Personnel Summary

Identification code 20-1881-0-1-451	1996 actual	1997 est.	1998 est.
1001 Total compensable workyears: Full-time equivalent employment	10	23	35

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

Identification code 20-4088-0-3-451	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct loans	7	33	52
00.02 Interest paid to Treasury			1
10.00 Total obligations	7	33	53
Budgetary resources available for obligation:			
22.00 New financing authority (gross)	7	33	53
23.95 New obligations	-7	-33	-53
New financing authority (gross), detail:			
67.15 Authority to borrow (indefinite)	4	20	37
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)		3	9
68.10 Change in receivables from program accounts	3	10	11
68.47 Portion applied to debt reduction			-4
68.90 Spending authority from offsetting collections (total)	3	13	16
70.00 Total new financing authority (gross)	7	33	53
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.90 Obligated balance: Obligated balance		4	20
72.95 Receivables from program account		3	13
72.99 Total unpaid obligations, start of year		7	33
73.10 New obligations	7	33	53
73.20 Total financing disbursements (gross)		-7	-23
Unpaid obligations, end of year:			
74.90 Obligated balance: Obligated balance	4	20	39
74.95 Receivables from program account	3	13	24
74.99 Total unpaid obligations, end of year	7	33	63
87.00 Total financing disbursements (gross)		7	23
Offsets:			
Against gross financing authority and financing disbursements:			
88.00 Offsetting collections (cash) from: Federal sources		-3	-9
88.95 Change in receivables from program accounts	-3	-10	-11
Net financing authority and financing disbursements:			
89.00 Financing authority	4	20	33
90.00 Financing disbursements		4	14

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	1996 actual	1997 est.	1998 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans	28		53
1113 Unobligated limitation carried forward	-21		
1131 Direct loan obligations exempt from limitation		33	
1150 Total direct loan obligations	7	33	53
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			7
1231 Disbursements: Direct loan disbursements		7	23
1290 Outstanding, end of year		7	30

Balance Sheet (in millions of dollars)

Identification code 20-4088-0-3-451	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Investments in US securities:				
1106 Federal assets: Receivables, net		3	13	24
Net value of assets related to post-1991 direct loans receivable:				
1401 Direct loans receivable, gross			7	30
1405 Allowance for subsidy cost (-)			-3	-11
1499 Net present value of assets related to direct loans			4	19
1999 Total assets		3	17	43
LIABILITIES:				
2103 Federal liabilities: Debt			4	20
2999 Total liabilities			4	20
NET POSITION:				
3100 Appropriated capital		3	13	24
3999 Total net position		3	13	24
4999 Total liabilities and net position		3	17	44

[DEPARTMENT OF THE] TREASURY FORFEITURE FUND

For necessary expenses of the Treasury Forfeiture Fund, as authorized by Public Law 102-393, not to exceed [\$10,000,000] \$9,500,000, to be derived from deposits in the fund: *Provided*, That notwithstanding any other provision of law, not to exceed \$7,500,000 shall be made available for the development of a Federal wireless communication system: *Provided further*, That the Secretary of the Treasury is authorized to receive all unavailable collections transferred from the Special Forfeiture Fund established by section 6073 of the Anti-Drug Abuse Act of 1988 (21 U.S.C. 1509) by the Director of the Office of Drug Control Policy as a deposit into the Treasury Forfeiture Fund (31 U.S.C. 9703(a)). (*Treasury Department Appropriations Act, 1997.*)

Unavailable Collections (in millions of dollars)

Identification code 20-5697-0-2-751	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year	22		11
Receipts:			
02.01 Forfeited cash and proceeds from the sale of forfeited property	159	191	191
02.02 Earnings on investments	9	10	10
02.99 Total receipts	168	201	201
04.00 Total: Balances and collections	190	201	212
Appropriation:			
05.01 Department of the Treasury forfeiture fund	-190	-190	-190
05.99 Subtotal appropriation	-190	-190	-190
07.99 Total balance, end of year		11	22

Program and Financing (in millions of dollars)

Identification code 20-5697-0-2-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Asset Forfeiture Fund	196	190	190
00.02 Customs Forfeiture Fund	1		
10.00 Total obligations	197	190	190
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
21.40 Uninvested balance	66	-40	22
U.S. Securities:			
21.41 Par value	35	146	83
21.42 Unrealized discounts		-1	
21.99 Total unobligated balance, start of year	101	105	105
22.00 New budget authority (gross)	190	190	190
22.10 Resources available from recoveries of prior year obligations	11		
23.90 Total budgetary resources available for obligation	302	295	295
23.95 New obligations	-197	-190	-190
Unobligated balance available, end of year:			
24.40 Uninvested balance	-40	22	22
U.S. Securities:			
24.41 Par value	146	83	83
24.42 Unrealized discounts	-1		
24.99 Total unobligated balance, end of year	105	105	105
New budget authority (gross), detail:			
Current:			
40.20 Appropriation (special fund, definite)	10	10	10
Permanent:			
60.25 Appropriation (special fund, indefinite)	180	180	180
70.00 Total new budget authority (gross)	190	190	190
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	136	128	125
73.10 New obligations	197	190	190
73.20 Total outlays (gross)	-194	-193	-194
73.45 Adjustments in unexpired accounts	-11		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	128	125	121
Outlays (gross), detail:			
86.90 Outlays from new current authority	10	9	9
86.93 Outlays from current balances			1
86.97 Outlays from new permanent authority	134	144	134
86.98 Outlays from permanent balances	50	40	50
87.00 Total outlays (gross)	194	193	194
Net budget authority and outlays:			
89.00 Budget authority	190	190	190
90.00 Outlays	194	193	194

Public Law 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.

Object Classification (in millions of dollars)

Identification code 20-5697-0-2-751	1996 actual	1997 est.	1998 est.
25.2 Other services	128	121	121
41.0 Grants, subsidies, and contributions	60	60	60
44.0 Refunds	9	9	9
99.9 Total obligations	197	190	190

PRESIDENTIAL ELECTION CAMPAIGN FUND

Unavailable Collections (in millions of dollars)			
Identification code 20-5081-0-2-808	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Presidential Election Campaign Fund	66	66	66
Appropriation:			
05.01 Presidential election campaign fund	-66	-66	-66
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)			
Identification code 20-5081-0-2-808	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Matching funds in primaries	56	3	
00.02 Nominating conventions for parties	1		
00.03 Candidates for general elections	152		
10.00 Total obligations (object class 41.0)	209	3	
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	145	2	65
22.00 New budget authority (gross)	66	66	66
23.90 Total budgetary resources available for obligation	211	68	131
23.95 New obligations	-209	-3	
24.40 Unobligated balance available, end of year:			
Uninvested balance	2	65	131

New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	66	66	66
Change in unpaid obligations:			
73.10 New obligations	209	3	
73.20 Total outlays (gross)	-209	-3	
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	66	3	
86.98 Outlays from permanent balances	143		
87.00 Total outlays (gross)	209	3	
Net budget authority and outlays:			
89.00 Budget authority	66	66	66
90.00 Outlays	209	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	1996 actual	1997 est.	1998 est.
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
Fund balance:			
21.90 Special drawing rights	11,035	10,177	10,720
21.90 Fund balance	7,555	309	860
21.91 U.S. Securities: Par value	2,400	11,853	12,419
21.99 Total unobligated balance, start of year	20,990	22,339	23,999
22.00 New budget authority (gross)	865	1,660	1,745
22.10 Resources available from recoveries of prior year obligations	485		
23.90 Total budgetary resources available for obligation	22,340	23,999	25,744
23.95 New obligations			
Unobligated balance available, end of year:			
Fund balance:			
24.90 Special drawing rights	10,177	10,720	11,268
24.90 Fund balance	309	860	1,809
24.91 U.S. Securities: Par value	11,853	12,419	12,667
24.99 Total unobligated balance, end of year	22,339	23,999	25,744
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	865	1,660	1,745
Change in unpaid obligations:			
72.90 Unpaid obligations, start of year: Obligated balance:			
Fund balance	17,206	16,721	16,721
73.10 New obligations			
73.45 Adjustments in unexpired accounts	-485		
74.90 Unpaid obligations, end of year: Obligated balance:			
Fund balance	16,721	16,721	16,721
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on U.S. securities	-260	-685	-695
Non-Federal sources:			
88.40 Special drawing rights holdings	5	-545	-555
88.40 Net gain on exchange transactions	-1,388	-430	-495
88.90 Total, offsetting collections (cash)	-1,643	-1,660	-1,745
Net budget authority and outlays:			
89.00 Budget authority	-778		
90.00 Outlays	-1,643	-1,660	-1,745

The Secretary of the Treasury is authorized to deal in gold and foreign exchange and other instruments of credit and securities as deemed necessary, consistent with U.S. obligations in the International Monetary Fund (IMF), regarding orderly exchange arrangements. An Exchange Stabilization Fund, with a capital of \$200 million, is authorized by law for this purpose (31 U.S.C. 5302). All earnings and interest accruing to this fund are available for the purposes thereof. Transactions in special drawing rights (SDR's) and U.S. holdings of SDR's are administered by the fund. U.S. drawings from the IMF are also advanced to the fund.

The principal sources of the fund's income have been profits on foreign exchange transactions, 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 1997 and 1998 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 hold-

ings 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	1995 actual	1996 actual	1997 est.	1998 est.
0101 Revenue	2,352	-257	1,660	1,745
0102 Expense				
0109 Net income or loss (-)	2,352	-257	1,660	1,745

Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par	2,399	11,853	12,020	12,140
1106 Receivables, net	11	3	5	6
Non-Federal assets:				
1201 Foreign Currency Investments	28,805	19,439	19,606	22,001
1206 Receivables, net	304	105	272	305
1801 Other Federal assets: Cash and other monetary assets	11,117	10,177	10,344	10,550
1999 Total assets	42,636	41,577	42,247	45,002
LIABILITIES:				
2207 Non-Federal liabilities: Other	17,624	16,830	15,840	16,850
2999 Total liabilities	17,624	16,830	15,840	16,850
NET POSITION:				
3200 Invested capital	200	200	200	200
3300 Cumulative results of operations	24,812	24,547	26,207	27,952
3999 Total net position	25,012	24,747	26,407	28,152
4999 Total liabilities and net position	42,636	41,577	42,247	45,002

Intragovernmental funds:

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 20-4501-0-4-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.10 Direct operating program	169	215	222
00.11 Administrative overhead	6	7	7
10.00 Total obligations	175	222	229
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	175	222	229
23.95 New obligations	-175	-222	-229
New budget authority (gross), detail:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	174	222	229
68.10 Change in orders on hand from Federal sources	1		
68.90 Spending authority from offsetting collections (total)	175	222	229
70.00 Total new budget authority (gross)	175	222	229
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.90 Obligated balance: Fund balance	106	117	117
72.95 Orders on hand from Federal sources	21	22	22
72.99 Total unpaid obligations, start of year	127	139	139
73.10 New obligations	175	222	229
73.20 Total outlays (gross)	-163	-222	-229
Unpaid obligations, end of year:			
74.90 Obligated balance: Fund balance	117	117	117
74.95 Orders on hand from Federal sources	22	22	22
74.99 Total unpaid obligations, end of year	139	139	139
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	163	222	229

Offsets:			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-174	-222 -229
88.95	Change in orders on hand from Federal sources	-1	
Net budget authority and outlays:			
89.00	Budget authority		
90.00	Outlays	-11	

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), the Voice Messaging System (VMS), and the Emergency Access Demonstration Project.

Balance Sheet (in millions of dollars)

Identification code 20-4501-0-4-803	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Federal assets:				
1101	Fund balances with Treasury	106	117	155 159
Investments in US securities:				
1106	Receivables, net	10	19	25 26
1803	Other Federal assets: Property, plant and equipment, net	2	3	4 4
1999	Total assets	118	139	184 189
LIABILITIES:				
Federal liabilities:				
2101	Accounts payable	32	35	46 47
2105	Other	83	80	106 109
Non-Federal liabilities:				
2201	Accounts payable	1	22	29 30
2207	Other	2	2	3 3
2999	Total liabilities	118	139	184 189
4999	Total liabilities and net position	118	139	184 189

Object Classification (in millions of dollars)

Identification code 20-4501-0-4-803	1996 actual	1997 est.	1998 est.
Personnel compensation:			
11.1	Full-time permanent	11	17 18
11.3	Other than full-time permanent	1	1 1
11.9	Total personnel compensation	12	18 19
12.1	Civilian personnel benefits	2	3 3
23.1	Rental payments to GSA	1	2 2
23.3	Communications, utilities, and miscellaneous charges	97	15 15
25.2	Other services	57	171 176
26.0	Supplies and materials	1	1 1
31.0	Equipment	4	12 13
99.0	Subtotal, reimbursable obligations	174	222 229
99.5	Below reporting threshold	1	
99.9	Total obligations	175	222 229

Personnel Summary

Identification code 20-4501-0-4-803	1996 actual	1997 est.	1998 est.
2001	Total compensable workyears: Full-time equivalent employment	214	281 282

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 4 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 30 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.] (*Treasury Department Appropriations Act, 1997.*)

Program and Financing (in millions of dollars)

Identification code 20-4560-0-4-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00	Total obligations	1	28 29
Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year:		
	Uninvested balance		1 2
22.00	New budget authority (gross)	28	31
22.22	Unobligated balance transferred from other accounts	2	
23.90	Total budgetary resources available for obligation	2	29 33
23.95	New obligations	-1	-28 -29
24.40	Unobligated balance available, end of year:		
	Uninvested balance	1	2 2
New budget authority (gross), detail:			
68.00	Spending authority from offsetting collections (gross):		
	Offsetting collections (cash)	28	31
Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance:		
	Appropriation		1 1
73.10	New obligations	1	28 29
73.20	Total outlays (gross)	-28	-31
74.40	Unpaid obligations, end of year: Obligated balance:		
	Appropriation	1	1 1
Outlays (gross), detail:			
86.97	Outlays from new permanent authority	27	30
86.98	Outlays from permanent balances	1	1
87.00	Total outlays (gross)	28	31
Offsets:			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-28	-31
Net budget authority and outlays:			
89.00	Budget authority		
90.00	Outlays		

Department of Treasury was chosen as a pilot Franchise Fund under P.L. 103-356, the Government Management and Reform Act of 1994. Begun in 1997, financial and administra-

Intragovernmental funds—Continued

TREASURY FRANCHISE FUND—Continued

tive services included in the Franchise Fund (Fund) is 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 1998, service activities are expected to have billings of \$30 million and employ 122 people.

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

Object Classification (in millions of dollars)

Identification code 20-4560-0-4-803	1996 actual	1997 est.	1998 est.
11.1 Personnel compensation: Full-time permanent		4	4
12.1 Civilian personnel benefits		1	1
21.0 Travel and transportation of persons		1	1
23.1 Rental payments to GSA		1	1
23.3 Communications, utilities, and miscellaneous charges		1	1
25.2 Other services	1	18	19
31.0 Equipment		2	2
99.0 Subtotal, reimbursable obligations	1	28	29
99.9 Total obligations	1	28	29

Personnel Summary

Identification code 20-4560-0-4-803	1996 actual	1997 est.	1998 est.
2001 Total compensable workyears: Full-time equivalent employment		122	122

Trust Funds

**VIOLENT CRIME REDUCTION PROGRAMS
(INCLUDING TRANSFER OF FUNDS)**

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

[(a) As authorized by section 190001(e), \$89,000,000, of which \$36,595,000 shall be available to the Bureau of Alcohol, Tobacco and Firearms, of which \$3,000,000 shall be available for administering the Gang Resistance Education and Training program, of which \$3,662,000 shall be available for ballistics technologies, including the purchase, maintenance and upgrading of equipment and of which \$29,133,000 shall be available to enhance training and purchase equipment and services, and of which \$800,000 shall be available for project LEAD; of which \$18,300,000 shall be available to the Secretary as authorized by section 732 of Public Law 104-132, as amended by Section 113 of the Fiscal Year 1997 Department of Commerce, Justice and State, and the Judiciary, and Related Agencies Appropriations Act; of which \$1,000,000 shall be available to the Financial Crimes Enforcement Network; of which \$20,000,000 shall be available to the United States Secret Service, of which no less than \$1,400,000 shall be available for a grant for activities related to the investigations of missing and exploited children; and of which \$13,105,000 shall be available to the Federal Drug Control Programs, High Intensity Drug Trafficking Areas program;]

[(b) As authorized by section 32401, \$8,000,000, 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 allocated only to the affected State and local law enforcement and prevention organizations participating in such projects.]

(a) As authorized by section 190001(e), \$109,200,000; of which \$42,378,000 shall be available to the Bureau of Alcohol, Tobacco and Firearms, including: \$3,000,000 for administering the Gang Resistance Education and Training program, \$6,000,000 for firearms trafficking initiatives (including the Youth Crime Gun Initiative, Project LEAD, and the National Tracing Center), \$5,458,000 for explosives inspections, \$1,608,000 for collection of information on arson, and \$26,312,000 for relocation of the Bureau's headquarters building; of

which \$23,058,000 shall be available for the Federal Law Enforcement Training Center, including: \$21,437,000 for acquisition of additional real property, facilities, improvements, ongoing maintenance and related expenses, and \$1,621,000 for training workload; of which \$3,000,000 shall be available to the Financial Crimes Enforcement Network; of which \$20,664,000 shall be available to the United States Secret Service, including: \$15,664,000 for expenses related to White House Security, \$3,000,000 for investigations of financial institution fraud, and \$2,000,000 for forensic support of investigations of missing and exploited children; of which \$20,100,000 shall be available for the United States Customs Service, including: \$15,000,000 for high energy container x-ray systems and automated targeting systems, \$4,000,000 for redeploying agents to high threat drug zones, and \$1,100,000 for canopy space for inspection of outbound vehicles along the Southwest border;

(b) As authorized by section 32401, \$8,000,000 to the Bureau of Alcohol, Tobacco and Firearms for disbursement through grants, cooperative agreements, or contracts to local governments for Gang Resistance Education and Training: *Provided*, That notwithstanding sections 32401 and 310001, such funds shall be allocated to State and local law enforcement and prevention organizations; and

(c) As authorized by section 180103, \$1,000,000 to the Federal Law Enforcement Training Center for specialized training for rural law enforcement officers. (Treasury Department Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-8526-0-1-750	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Departmental Offices		18	
00.02 Financial Crimes Enforcement Network	1	1	3
00.03 Bureau of Alcohol, Tobacco, and Firearms	27	45	50
00.04 Customs Service	11	10	20
00.05 Federal Law Enforcement Training Center			24
00.06 Secret Service	22	20	21
10.00 Total obligations	61	94	118

Budgetary resources available for obligation:

21.40 Unobligated balance available, start of year: Uninvested balance	3	19	8
22.00 New budget authority (gross)	77	84	118
23.90 Total budgetary resources available for obligation	80	103	126
23.95 New obligations	-61	-94	-118
24.40 Unobligated balance available, end of year: Uninvested balance	19	8	8

New budget authority (gross), detail:

42.00 Transferred from other accounts	77	84	118
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Change in unpaid obligations:

72.40 Unpaid obligations, start of year: Obligated balance: Appropriation	17	23	36
73.10 New obligations	61	94	118
73.20 Total outlays (gross)	-55	-81	-102
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	23	36	52

Outlays (gross), detail:

86.90 Outlays from new current authority	41	45	63
86.93 Outlays from current balances	14	36	39
87.00 Total outlays (gross)	55	81	102

Net budget authority and outlays:

89.00 Budget authority	77	84	118
90.00 Outlays	55	81	102

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 1998, the President has proposed continued funding for the Bureau of Alcohol, Tobacco and Firearms (ATF) Gang Resistance Education and Training Program (GREAT) program—a vital and successful part of the fight against youth gangs. Further funding has also been provided to ATF to support firearms trafficking initiatives including the Youth

Crime Gun Initiative, Project LEAD and the National Tracing Center, to fund additional inspectors to examine explosives businesses, to fund a national clearinghouse on arson, and, to fund relocation of the ATF headquarters.

The President has also proposed funding for critically needed facilities at the Federal Law Enforcement Training Center to meet the ongoing training needs of over 70 federal law enforcement organizations, additional technology and equipment to help the United States Customs Service fight the importation of illegal narcotics, final portions of the Secret Service's White House Security Initiative and further efforts to aid in the location of missing children, and anti-money laundering efforts of the Financial Crimes Enforcement Network.

Object Classification (in millions of dollars)

Identification code 20-8526-0-1-750	1996 actual	1997 est.	1998 est.
Personnel compensation:			
11.1 Full-time permanent	14	4	7
11.5 Other personnel compensation		1	
11.9 Total personnel compensation	14	5	7
12.1 Civilian personnel benefits	3	2	5
21.0 Travel and transportation of persons	7	4	5
22.0 Transportation of things			1
23.3 Communications, utilities, and miscellaneous charges			2
25.3 Purchases of goods and services from Government accounts	15	21	30
25.4 Operation and maintenance of facilities		9	1
26.0 Supplies and materials	1	1	2
31.0 Equipment	15	45	39
32.0 Land and structures	6	6	26
41.0 Grants, subsidies, and contributions		1	
99.9 Total obligations	61	94	118

Personnel Summary

Identification code 20-8526-0-1-750	1996 actual	1997 est.	1998 est.
Total compensable workyears:			
1001 Full-time equivalent employment	152	75	107
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 52 for police-type use, without regard to the general purchase price limitation) and hire of passenger motor vehicles; for expenses for student athletic and related activities; uniforms without regard to the general purchase price limitation for the current fiscal year; the conducting of and participating in firearms matches and presentation of awards; for public awareness and enhancing community support of law enforcement training; not to exceed \$9,500 for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109; \$54,831,000, of which up to \$13,034,000 for materials and support costs of Federal law enforcement basic training shall remain available until September 30, 1999: *Provided*, That the Center is authorized to accept and use gifts of property, both real and personal, and to accept services, for authorized purposes, including funding of a gift of intrinsic value which shall be awarded annually by the Director of the Center to the outstanding student who graduated from a basic training program at the Center during the previous fiscal year, which shall be funded only by gifts received through the Center's gift authority: *Provided further*, That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or

Center-provided housing, insofar as available and in accordance with Center policy: *Provided further*, That funds appropriated in this account shall be available, at the discretion of the Director, for: training United States Postal Service law enforcement personnel and Postal police officers; State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation; training of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; and travel expenses of non-Federal personnel to attend course development meetings and training 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.]

For necessary expenses of the Federal Law Enforcement Training Center, \$65,663,000, of which \$14,953,000 shall remain available until September 30, 2000 for the cost of Federal law enforcement basic training.

Notwithstanding any other provision of law, the Center is authorized to expend appropriations for: (a) the purchase of vehicles without regard to the general purchase price limitation; (b) expenses of student athletic and related activities; (c) the purchase of uniforms without regard to the general purchase price limitation; (d) the conducting of and participating in firearms matches and the presentation of awards; (e) public awareness and enhancing community support of law enforcement training; (f) providing room and board for student interns; (g) official reception and representation expenses in an amount not to exceed \$9,500; (h) short-term medical services for students undergoing training at the Center; (i) travel expenses of non-Federal personnel attending course development meetings and training at the Center.

Students attending training at the Center shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy.

Funds appropriated to this account may be used for training United States Postal Service law enforcement personnel and police. Funds appropriated to this account may be used for training state and local law enforcement personnel, foreign law enforcement personnel, and private security personnel on a space available basis.

All advanced training and basic training which is in excess of the training for which appropriations are provided herein is to be provided on a fully reimbursable basis: Provided, That the Director may waive reimbursement when it is in the public interest to do so. Such reimbursements are to be deposited in this appropriation.

The Center is authorized to obligate funds in anticipation of reimbursement from agencies receiving training at the Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of such fiscal year. The Center is also authorized to accept and use gifts of property, both real and personal, and to accept services for authorized purposes; and to accept gifts for the funding of a gift of intrinsic value, which shall be funded only by such gifts and awarded annually by the Director of the Center to the outstanding graduate of the basic training program. (Treasury Department Appropriations Act, 1997.)

[For an additional amount for the necessary expenses of the Federal Law Enforcement Training Center, \$1,354,000, to remain available until expended: Provided, That of the amount provided, \$1,354,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.] (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0104-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Law enforcement training	27	42	46
00.02 Plant operations	17	17	21
00.03 State and local training	2		
00.91 Total direct program	46	59	67
01.01 Reimbursable program	25	23	19

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0104-0-1-751	1996 actual	1997 est.	1998 est.
10.00 Total obligations	71	82	86
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	14	4	2
22.00 New budget authority (gross)	61	79	85
23.90 Total budgetary resources available for obligation	75	83	87
23.95 New obligations	-71	-82	-86
24.40 Unobligated balance available, end of year:			
Uninvested balance	4	2	
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	36	56	66
Permanent:			
68.00 Spending authority from offsetting collections: Off-			
setting collections (cash)	25	23	19
70.00 Total new budget authority (gross)	61	79	85
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	12	12	16
73.10 New obligations	71	82	86
73.20 Total outlays (gross)	-70	-76	-84
73.40 Adjustments in expired accounts	-1		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	12	16	18
Outlays (gross), detail:			
86.90 Outlays from new current authority	28	49	58
86.93 Outlays from current balances	17	4	7
86.97 Outlays from new permanent authority	25	23	19
87.00 Total outlays (gross)	70	76	84
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-25	-23	-19
Net budget authority and outlays:			
89.00 Budget authority	36	56	66
90.00 Outlays	45	53	65

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

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1996 actual	1997 est.	1998 est.
Student Quality of Training Survey: (Scale 0-6)	4.7	4.8	4.8
Student-Weeks Trained:			
Federal Basic	73,387	96,238	94,840
Federal Advanced	11,205	16,886	21,271
State and Local	2,745	3,190	3,364
International	1,455	2,429	2,386
Students Trained:			
Federal Basic	9,107	12,228	12,242
Federal Advanced	7,704	9,905	11,021
State and Local	1,959	2,292	2,356
International	583	515	506
Variable Unit Cost Per Basic:			
Student-Week of Training Funded	\$150	\$155	\$161
Student Quality of Services Survey (Scale 1-5)	4.3	4.4	4.4

Object Classification (in millions of dollars)

Identification code 20-0104-0-1-751	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	22	24	27
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	23	25	28
12.1 Civilian personnel benefits	6	6	8
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things		1	1
23.3 Communications, utilities, and miscellaneous			
charges	2	3	4
24.0 Printing and reproduction	1	1	1
25.2 Other services	6	12	12
26.0 Supplies and materials	4	7	8
31.0 Equipment	2	2	3
99.0 Subtotal, direct obligations	46	59	67
99.0 Reimbursable obligations	25	23	19
99.9 Total obligations	71	82	86

Personnel Summary

Identification code 20-0104-0-1-751	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	450	482	524
1005 Full-time equivalent of overtime and holiday hours	7	7	7
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent			
employment	14	40	40

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, **[\$18,884,000]** \$11,111,000, to remain available until expended. (Treasury Department Appropriations Act, 1997.)

[For an additional amount for the necessary expenses for the acquisition, construction, improvement, and related expenses, \$2,700,000, to remain available until expended: *Provided*, That of the amount provided, \$2,700,00 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.] (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0105-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations	10	53	14
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	35	34	3
22.00 New budget authority (gross)	10	22	11
23.90 Total budgetary resources available for obligation	45	56	14
23.95 New obligations	-10	-53	-14
24.40 Unobligated balance available, end of year:			
Uninvested balance	34	3	
New budget authority (gross), detail:			
40.00 Appropriation	10	22	11
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	9	5	49
73.10 New obligations	10	53	14
73.20 Total outlays (gross)	-14	-9	-9
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	5	49	54
Outlays (gross), detail:			
86.90 Outlays from new current authority	7	3	1

86.93	Outlays from current balances	7	6	8
87.00	Total outlays (gross)	14	9	9
Net budget authority and outlays:				
89.00	Budget authority	10	22	11
90.00	Outlays	14	9	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.

This includes funding for the Facilities Master Plan, Minor Construction and Maintenance, Firearms Environmental Restoration and Reconstruction, Environmental Compliance, and installation of Fiber Optics. The Master Plan provides the long range blueprint for expansion of facilities to meet the training requirements of the over 70 participating agencies. Minor construction and maintenance provides alterations and maintenance funding for approximately 300 buildings at two locations (Glynco, Georgia and Artesia, New Mexico). The Firearms Environmental Restoration and Reconstruction funds the clean-up of the existing outdoor ranges and reconstruction. The Environmental Compliance funds are to ensure compliance with EPA and State environmental laws and regulations. The fiber optics funding is to replace the existing antiquated twisted copper wire with a state-of-the-art telecommunications cable system.

The \$11 million sought in this account, along with the \$21 million funding sought from the Violent Crime Reduction Trust Fund, demonstrates the President's commitment to an important step in completing and maintaining the necessary facilities at FLETC to train our Nation's law enforcement personnel.

Object Classification (in millions of dollars)				
Identification code 20-0105-0-1-751		1996 actual	1997 est.	1998 est.
31.0	Equipment	1	2	1
32.0	Land and structures	9	51	13
99.9	Total obligations	10	53	14

INTERAGENCY LAW ENFORCEMENT

Federal Funds

General and special funds:

INTERAGENCY CRIME AND DRUG ENFORCEMENT

For expenses necessary for the detection and investigation of individuals involved in organized crime drug trafficking, including cooperative efforts with State and local law enforcement, \$73,794,000, of which \$7,827,000 shall remain available until expended.

Program and Financing (in millions of dollars)				
Identification code 20-1501-0-1-751		1996 actual	1997 est.	1998 est.
Obligations by program activity:				
00.01	Internal Revenue Service			36
00.02	Bureau of Alcohol, Tobacco and Firearms			10
00.03	United States Customs Service			27
10.00	Total obligations (object class 25.3)			73
Budgetary resources available for obligation:				
22.00	New budget authority (gross)			73
23.95	New obligations			-73
New budget authority (gross), detail:				
40.00	Appropriation			73
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation			

73.10	New obligations			73
73.20	Total outlays (gross)			-66
74.40	Unpaid obligations, end of year: Obligated balance:			
	Appropriation			7
Outlays (gross), detail:				
86.90	Outlays from new current authority			66

Net budget authority and outlays:				
89.00	Budget authority			73
90.00	Outlays			66

The Interagency Crime and Drug Enforcement Task Force (ICDE) Program consists of 9 regional task forces which consolidate the resources and expertise of 11 member Federal agencies, in cooperation with State and local investigators and prosecutors, to target and destroy major narcotic trafficking and money laundering organizations. The portion of the ICDE funds previously appropriated to the Department of Justice for Treasury law enforcement bureaus participating in the program are now being sought as part of the Department of the Treasury's budget. Treasury plans to continue its participation in ICDE as it has in the past; however, the program will be administered by Treasury's Departmental Offices. Treasury participates in the task force activities through direct investigative and support activities of task forces, focusing on the disruption of drug trafficking controlled by various organized crime enterprises.

	(In millions of dollars)		
	1996 actual	1997 est.	1998 est.
Department of the Treasury:			
Internal Revenue Service	35	35	36
Bureau of Alcohol, Tobacco and Firearms	10	10	10
U.S. Customs Service	27	27	27
Total	72	72	74

FINANCIAL MANAGEMENT SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, [\$196,069,000] \$202,560,000, of which not to exceed [\$14,277,000] \$13,235,000 shall remain available until expended for systems modernization initiatives. Beginning in fiscal year 1998 and thereafter, there are appropriated such sums as may be necessary to reimburse Federal Reserve Banks in their capacity as depositaries and fiscal agents for the United States for all services required or directed by the Secretary of the Treasury to be performed by such banks on behalf of the Treasury or other federal agencies. [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: Provided, That none of the funds made available for systems modernization initiatives may not be obligated until the Commissioner of the Financial Management Service has submitted, and the Committees on Appropriations of the House and Senate have approved, a report that identifies, evaluates, and prioritizes all computer systems investments planned for fiscal year 1997, a milestone schedule for the development and implementation of all projects included in the systems investment plan, and a systems architecture plan.] (Treasury Department Appropriations Act, 1997.)

[For an additional amount for the necessary expenses of the Financial Management Service, \$449,000, to remain available until expended: Provided, That of the amount provided, \$449,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.] (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

General and special funds—Continued**SALARIES AND EXPENSES—Continued****DEBT COLLECTION IMPROVEMENT ACCOUNT**

To make payments by the Secretary of the Treasury to reimburse agencies for qualified expenses, as authorized by 31 U.S.C. 3720C, not to exceed \$384,000, to be derived from increased agency collections of delinquent debt, as authorized by such provision, and to remain available until September 30, 2000.

Program and Financing (in millions of dollars)

Identification code 20–1801–0–1–803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Financial operations	119	118	114
00.02 Federal finance	15	16	17
00.04 Agency support	67	69	72
00.05 Payments Made to Federal Reserve Banks			122
00.91 Total direct program	201	203	325
01.01 Reimbursable program	142	138	146
10.00 Total obligations	343	341	471
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	16	7	
22.00 New budget authority (gross)	332	335	471
23.90 Total budgetary resources available for obligation	348	342	471
23.95 New obligations	-343	-341	-471
24.40 Unobligated balance available, end of year:			
Uninvested balance	7		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	184	197	203
42.00 Transferred from other accounts	7		
43.00 Appropriation (total)	191	197	203
Permanent:			
60.05 Appropriation (indefinite)			122
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	143	138	146
68.10 Change in orders on hand from Federal sources	-2		
68.90 Spending authority from offsetting collections (total)	141	138	146
70.00 Total new budget authority (gross)	332	335	471
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	45	42	49
72.95 Orders on hand from Federal sources	12	10	10
72.99 Total unpaid obligations, start of year	57	52	59
73.10 New obligations	343	341	471
73.20 Total outlays (gross)	-339	-335	-471
73.40 Adjustments in expired accounts	-7		
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	42	49	51
74.95 Orders on hand from Federal sources	10	10	10
74.99 Total unpaid obligations, end of year	52	59	61
Outlays (gross), detail:			
86.90 Outlays from new current authority	160	160	164
86.93 Outlays from current balances	36	37	39
86.97 Outlays from new permanent authority	135	138	268
86.98 Outlays from permanent balances	8		
87.00 Total outlays (gross)	339	335	471
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-143	-138	-146
88.95 Change in orders on hand from Federal sources	2		
Net budget authority and outlays:			
89.00 Budget authority	191	197	325
90.00 Outlays	196	197	325

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, and electronic funds transfer (EFT) payments. This activity is 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 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 Federal Government and its agents, who participate in the payments and collections processes. Additionally, this activity provides financial services for the D.C. Government loan account and provides for payment of domestic and international claims. It also provides debt collection operational services to client agencies through a network linking its own debt collection expertise and capabilities with those of FMS's Regional Financial Centers, Federal program agencies' Debt Collection Centers, private sector collection agencies, and the Department of Justice. These services provide the Federal Government with consolidated management of delinquent debt in order to improve the collection of such debt. Available services include collection of delinquent accounts, post-judgment enforcement, consolidation of information reported to credit bureaus, reporting for discharged debts or vendor payments, Federal Employee Salary Offset Hearings, mortgage servicing, collection of unclaimed financial assets, and disposition of foreclosed property.

Federal Finance.—This activity provides direction, leadership, and technical guidance for managing the Federal Government's cash and credit 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 and credit management programs. The major focus is on (1) development and evaluation of cash, credit and asset management techniques, and (2) 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.

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, in-

stalling and tuning operating system software, planning and coordinating hardware installations, providing user support services, and acquiring ADP and telecommunications equipment, software, services and supplies. This activity also supports a large number of developmental efforts to enhance the collections, payments, accounting, reporting, and resource management functions of the Service.

Business Lines.—As part of a continuing effort to enhance performance measures and the budget structure and to more effectively link programmatic activities to performance indicators, the four major business lines that follow provide a direct link between the above budget activities and FMS's performance measures.

1. **Payments.**—FMS implements payment policy and procedures for the Federal Government, issues and distributes payments, promotes the use of electronics in the payment process, and assists agencies in converting payments from paper checks to electronic funds transfer (EFT).

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
1. Percentage of checks that are released for on-time delivery	99.99	99.99	99.99
2. Percentage of forgery and non-receipt check claims processed within current FMS standards	93.10	90.00	90.00
3. Percentage of payments customers indicating an overall rating of satisfied or better	98.50	99.00	99.00
4. Percentage of transmissions of value (payments) and associated information made electronically	52.84	55.00	58.82
5. Dollars savings by converting checks to electronic payments (\$ in thousands)	\$5,773	\$6,370	\$6,607
6. Number of states in which direct Federal Electronic Benefits Transfer (EBT) is available	1	10	24
7. Number of new EFT participants converted from current check recipients (thousands)	48	130	450

WORKLOAD STATISTICS

(Thousands)

	1996 actual	1997 est.	1998 est.
1. Number of electronic payments	449,441	481,396	523,330
2. Number of check payments	401,086	383,871	366,015
3. Number of check claims submitted	1,656	1,585	1,464

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

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
1. Electronic collections as a percentage of total collections	57	74	74

3. **Debt Collection.**—FMS is providing debt collection operational services to client agencies which includes collection of delinquent accounts, post-judgment enforcement, consolidation of information reported to credit bureaus, reporting for discharged debts or vendor payments, Federal Employee Salary Offset Hearings, mortgage servicing, collection of unclaimed financial assets, and disposition of foreclosed property.

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
1. Percentage increase of FY 1997 baseline of FMS-managed Governmentwide delinquent debt			10
2. Percentage of Federal Program Agencies (FPAs) with debt servicing requirements who have reimbursable debt servicing arrangements with FMS	25.00	30.00	35.00
3. Increased Government-wide debt collections over 1995 baseline (\$ in thousands)	\$1,381	\$30,000	\$114,000

4. **Government-wide Accounting and Reporting.**—FMS provides financial accounting, reporting, and financing services to the Federal Government and the Government's agents who participate in the payments and collections process by generating a series of daily, monthly, quarterly and annual Govern-

ment-wide reports and by working directly with agencies to help reconcile reporting differences.

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
1. Percentage of days the Daily Treasury Statement is released on time	95.00	97.00	98.00
2. Decrease in unresolved prior year recommendations and audit findings that prevent a clean opinion on the audit of the Consolidated Financial Statement (CFS). (Data on the number of audit findings is expected by 9/30/98)			
3. Percentage of Agency Financial Statements collected and compiled for the CFS in a timely and accurate manner. (Data is expected by 9/30/98)			

Object Classification (in millions of dollars)

Identification code 20-1801-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	93	96	97
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	4	3	3
11.9 Total personnel compensation	98	100	101
12.1 Civilian personnel benefits	18	19	19
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	14	14	15
23.2 Rental payments to others			
23.3 Communications, utilities, and miscellaneous charges	16	18	17
24.0 Printing and reproduction	4	6	6
25.1 Advisory and assistance services	4	3	3
25.2 Other services	27	19	18
25.3 Purchases of goods and services from Government accounts		4	126
25.4 Operation and maintenance of facilities			1
25.7 Operation and maintenance of equipment	4	4	3
26.0 Supplies and materials	3	4	4
31.0 Equipment	10	10	10
99.0 Subtotal, direct obligations	200	203	325
99.0 Reimbursable obligations	142	138	146
99.5 Below reporting threshold	1		
99.9 Total obligations	343	341	471

Personnel Summary

Identification code 20-1801-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	2,077	2,089	2,029
1005 Full-time equivalent of overtime and holiday hours	31	31	25
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	95	58	157
2005 Full-time equivalent of overtime and holiday hours	2	2	5

HUD PUBLIC HOUSING INTEREST SUBSIDY PAYMENTS

Program and Financing (in millions of dollars)

Identification code 20-1810-0-1-604	1996 actual	1997 est.	1998 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	174	174	174
24.40 Unobligated balance available, end of year:			
Uninvested balance	174	174	174
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

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

projects under section 5(c) of the United States Housing Act of 1937.

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	1996 actual	1997 est.	1998 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
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.

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

Identification code 20-1860-0-1-908	1996 actual	1997 est.	1998 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)	4	4	4
23.95 New obligations	-4	-4	-4
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	4	4	4
Change in unpaid obligations:			
74.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	16	17	17
73.10 New obligations	4	4	4
73.20 Total outlays (gross)	-3	-4	-4
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	17	17	17

Outlays (gross), detail:			
86.97 Outlays from new permanent authority	3	4	4
Net budget authority and outlays:			
89.00 Budget authority	4	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]		
	1996 actual	1997 est.	1998 est.
Library of Congress trust fund ¹	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	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 25.2)	5	33	20
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5	33	20
23.95 New obligations	-5	-33	-20
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	5	33	20
Change in unpaid obligations:			
73.10 New obligations	5	33	20
73.20 Total outlays (gross)	-5	-33	-20
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	5	33	20
Net budget authority and outlays:			
89.00 Budget authority	5	33	20
90.00 Outlays	5	33	20

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

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

Identification code 20-1880-0-1-908	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	2,350	2,438	2,452
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,350	2,438	2,452
23.95 New obligations	-2,350	-2,438	-2,452
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	2,350	2,438	2,452
Change in unpaid obligations:			
73.10 New obligations	2,350	2,438	2,452

73.20	Total outlays (gross)	-2,350	-2,438	-2,452
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	2,350	2,438	2,452
Net budget authority and outlays:				
89.00	Budget authority	2,350	2,438	2,452
90.00	Outlays	2,350	2,438	2,452

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

CLAIMS, JUDGMENTS, AND RELIEF ACTS

Program and Financing (in millions of dollars)

Identification code 20-1895-0-1-808	1996 actual	1997 est.	1998 est.	
Obligations by program activity:				
00.01	Claims for damages	8	20	15
00.03	Claims for contract disputes	-100	105	100
00.91	Total claims adjudicated administratively	-92	125	115
Judgments of the Court:				
01.01	Judgments, Court of Claims	118	325	265
01.02	Judgments, U.S. Courts	482	300	255
01.91	Total judgments of the courts	600	625	520
02.01	Relief granted by law	1		
10.00	Total obligations	509	750	635
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	509	750	635
23.95	New obligations	-509	-750	-635
New budget authority (gross), detail:				
60.05	Appropriation (indefinite)	509	750	635
Change in unpaid obligations:				
73.10	New obligations	509	750	635
73.20	Total outlays (gross)	-509	-750	-635
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	509	750	635
Net budget authority and outlays:				
89.00	Budget authority	509	750	635
90.00	Outlays	509	750	635

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	1996 actual	1997 est.	1998 est.	
42.0	Insurance claims and indemnities	509	650	535
43.0	Interest and dividends		100	100
99.9	Total obligations	509	750	635

RESTITUTION OF FOREGONE INTEREST

Program and Financing (in millions of dollars)

Identification code 20-1875-0-1-908	1996 actual	1997 est.	1998 est.	
Obligations by program activity:				
10.00	Total obligations (object class 43.0)	1,250		
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	1,250		
23.95	New obligations	-1,250		
New budget authority (gross), detail:				
60.05	Appropriation (indefinite)	1,250		
Change in unpaid obligations:				
73.10	New obligations	1,250		
73.20	Total outlays (gross)	-1,250		
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	1,250		
Net budget authority and outlays:				
89.00	Budget authority	1,250		
90.00	Outlays	1,250		

Because of Federal debt limitation ceilings, several Federal accounts did not earn interest which they normally would have accrued. Pursuant to 5 U.S.C. 8348 and 8438, this appropriation restored the interest income to the affected accounts.

ENERGY SECURITY RESERVE

Program and Financing (in millions of dollars)

Identification code 20-0112-0-1-271	1996 actual	1997 est.	1998 est.	
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year:			
	Uninvested balance	304	304	304
23.95	New obligations			
24.40	Unobligated balance available, end of year:			
	Uninvested balance	304	304	304
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	397	362	343
73.20	Total outlays (gross)	-35	-19	-19
74.40	Unpaid obligations, end of year: Obligated balance:			
	Appropriation	362	343	324
Outlays (gross), detail:				
86.93	Outlays from current balances	35	19	19
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	35	19	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	1996 actual	1997 est.	1998 est.	
1001	Total compensable workyears: Full-time equivalent employment	2	2	

General and special funds—Continued

BIOMASS ENERGY DEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 20-0114-0-1-271	1996 actual	1997 est.	1998 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	57	46	46
22.00 New budget authority (gross)	-16		
22.10 Resources available from recoveries of prior year obligations	5		
23.90 Total budgetary resources available for obligation	46	46	46
23.95 New obligations			
24.40 Unobligated balance available, end of year:			
Uninvested balance	46	46	46
New budget authority (gross), detail:			
41.00 Transferred to other accounts	-16		
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	2	1	
73.20 Total outlays (gross)	4		
73.45 Adjustments in unexpired accounts	-5		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	1		
Outlays (gross), detail:			
86.93 Outlays from current balances	-4		
Net budget authority and outlays:			
89.00 Budget authority	-16		
90.00 Outlays	-4		

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 enacted 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 (1) sale of assets the Government has acquired through loan default and foreclosure, or (2) 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.

CHECK FORGERY INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 20-4109-0-3-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct program		10	2
01.01 Reimbursable program		30	39
10.00 Total obligations		40	41
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		40	41
23.95 New obligations		-40	-41
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)		10	2

68.00 Spending authority from offsetting collections: Offsetting collections (cash)		30	39
70.00 Total new budget authority (gross)		40	41
Change in unpaid obligations:			
73.10 New obligations		40	41
73.20 Total outlays (gross)		-40	-41
Outlays (gross), detail:			
86.97 Outlays from new permanent authority		40	41
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources		-30	-39
Net budget authority and outlays:			
89.00 Budget authority		10	2
90.00 Outlays		10	2

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

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

Object Classification (in millions of dollars)

Identification code 20-4109-0-3-803	1996 actual	1997 est.	1998 est.
42.0 Direct obligations: Insurance claims and indemnities		10	2
42.0 Reimbursable obligations: Reimbursable obligations:			
Insurance claims and indemnities		30	39
99.9 Total obligations		40	41

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, [\$10,290,000] \$7,728,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-1850-0-1-908	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	15	10	8
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	15	10	8
23.95 New obligations	-15	-10	-8
New budget authority (gross), detail:			
40.00 Appropriation	15	10	8
Change in unpaid obligations:			
73.10 New obligations	15	10	8
73.20 Total outlays (gross)	-15	-10	-8
Outlays (gross), detail:			
86.90 Outlays from new current authority	15	10	8
Net budget authority and outlays:			
89.00 Budget authority	15	10	8

90.00	Outlays	15	10	8
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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.

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 1996, 1997 and 1998, the Treasury portion of interest assessments was estimated at 13, 9 and 7 percent respectively.

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	1996 actual	1997 est.	1998 est.	
Obligations by program activity:				
Operating expenses:				
00.01	Administrative expenses	2	3	3
00.02	Interest on borrowings from Treasury	6,458	4,351	3,958
00.04	Interest on borrowings from civil service and disability trust	1,337	1,337	1,337
10.00	Total operating expenses	7,798	5,691	5,299
Budgetary resources available for obligation:				
21.90	Unobligated balance available, start of year: Fund balance	1	1	1
22.00	New budget authority (gross)	7,798	5,691	5,299
23.90	Total budgetary resources available for obligation	7,799	5,692	5,300
23.95	New obligations	-7,798	-5,691	-5,299
24.90	Unobligated balance available, end of year: Fund balance	1	1	1
New budget authority (gross), detail:				
68.00	Spending authority from offsetting collections (gross):			
	Offsetting collections (cash)	7,798	5,691	5,299
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance:			
	Appropriation	2,366	2,366	2,366
73.10	New obligations	7,798	5,691	5,299
73.20	Total outlays (gross)	-7,798	-5,691	-5,299
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	7,798	5,691	5,299
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-7,798	-5,691	-5,299
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays			

The Federal Financing Bank (FFB) was created in 1973 to ensure the coordination of Federal and federally assisted borrowing from the public in a manner least disruptive to private financial markets and institutions. Prior to that time, many agencies borrowed directly from the private market to

finance credit programs involving lending to the public. With the implementation of the Federal Credit Reform Act in 1992, however, such agencies simply finance loan programs through direct loan financing accounts that borrow directly from the Treasury. Therefore, FFB loans are now used primarily to finance direct agency activities such as resolution of failed thrift institutions by the deposit insurance agencies, construction of Federal buildings by the General Services Administration, and meeting the financing requirements of the U.S. Postal Service. In certain cases, the FFB finances Federal direct loans to the public that would otherwise be made by private lenders and fully guaranteed by a Federal agency.

Lending by the FFB is set at 1/8 percent above Treasury rates and may take one of three forms, depending on the authorizing statutes pertaining to a particular agency or program: (1) the FFB may purchase agency financial assets; (2) the FFB may acquire debt securities that the agency is otherwise authorized to issue to the public; and (3) the FFB may originate direct loans on behalf of an agency by disbursing loans directly to private borrowers and receiving repayments from the private borrower on behalf of the agency. Because law requires that transactions by the FFB be treated as a means of financing agency obligations, the budgetary effect of the third type of transaction is reflected in the budget in the following sequence: a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

The following table shows the annual net lending by the FFB by agency and program and the amount of loans outstanding at the end of each year. For 1996, the table reflects the exchange of \$7.9 billion in FFB loans to the Tennessee Valley Authority and the Postal Service for Treasury securities of equal present value held by the Civil Service Retirement and Disability Trust Fund, which were then immediately redeemed with Treasury. The reduced amounts of debt held by the 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]		
	1996 actual	1997 est.	1998 est.
A. Funds Appropriated to the President:			
1. Foreign military sales credit:			
Lending, net	-246	-199	-219
Loans outstanding	3,247	3,048	2,829
B. Department of Agriculture:			
1. Agricultural credit loans:			
Lending, net	-1,470		
Loans outstanding			
2. Rural housing loans:			
Lending, net	-3,000	-5,170	-4,030
Loans outstanding	18,700	13,530	9,500
3. Rural development loans:			
Lending, net			
Loans outstanding	3,675	3,675	3,675
4. Rural Electrification Administration:			
Lending, net	-525	48	-16
Loans outstanding	21,350	21,398	21,382
C. Department of Defense:			
1. Defense business operations fund:			
Lending, net	-49	-75	-83
Loans outstanding	1,383	1,308	1,225
D. Department of Education:			
1. Historically black colleges and universities:			
Lending, net	*	6	26
Loans outstanding	*	6	32
E. Department of Health and Human Services:			
1. Health maintenance organizations:			
Lending, net	-3	-2	-2
Loans outstanding	6	4	2
2. Medical facility loans:			
Lending, net	-5	-5	-4
Loans outstanding	19	14	10
F. Department of Housing and Urban Development:			
1. Section 108 guaranteed loans:			
Lending, net	-50	-4	-4
Loans outstanding	39	35	31

Intragovernmental funds—Continued

FEDERAL FINANCING BANK—Continued

	[In millions of dollars]		
	1996 actual	1997 est.	1998 est.
2. Low-rent public housing:			
Lending, net	-62	-65	-65
Loans outstanding	1,627	1,562	1,497
G. Department of the Interior:			
1. Territory of the Virgin Islands:			
Lending, net	-1	-1	-1
Loans outstanding	20	19	18
H. Department of Transportation:			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net	-2	-1	-7
Loans outstanding	13	12	4
I. General Services Administration:			
1. Federal buildings fund:			
Lending, net	-37	-33	-27
Loans outstanding	1,856	1,823	1,796
2. Pennsylvania Avenue Activities:			
Lending, net	103	181	78
Loans outstanding	476	657	735
J. Small Business Administration:			
1. Small business investment companies:			
Lending, net	-6		
Loans outstanding			
2. Section 503 guaranteed loans:			
Lending, net	-37	-38	-33
Loans outstanding	318	280	247
3. Development company loans:			
Lending, net	*	*	*
Loans outstanding			
K. Export-Import Bank:			
Lending, net	-685	-527	-278
Loans outstanding	1,822	1,295	1,017
L. Federal Deposit Insurance Corporation:			
1. FSLIC Resolution Fund:			
Lending, net	5,996	-3,216	-2,029
Loans outstanding	5,996	2,780	751
M. Postal Service:			
Lending, net	-5,765	3,435	6,137
Loans outstanding	1,500	4,935	11,072
N. Resolution Trust Corporation:			
Lending, net	-13,209		
Loans outstanding			
O. Tennessee Valley Authority:			
Lending, net	-3,200		
Loans outstanding			
Total lending:			
Lending, net	-22,251	-5,665	-558
Loans outstanding	62,047	56,382	55,824

*\$500 thousand or less.

Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	337	338	338	338
Investments in US securities:				
1104 Agency securities, par	84,496	62,258	56,593	56,035
1106 Receivables, net	2,274	1,524	1,457	1,247
1999 Total assets	87,107	64,120	58,388	57,620
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable	2,720	2,257	2,415	2,434
Debt:				
2103 Borrowing from Treasury	69,560	47,251	41,586	41,028
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	89,395	66,623	61,116	60,577
NET POSITION:				
3100 Appropriated capital	5		1	1
3300 Cumulative results of operations	-2,293	-2,503	-2,728	-2,957
3999 Total net position	-2,288	-2,503	-2,727	-2,956
4999 Total liabilities and net position	87,107	64,120	58,389	57,621

Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	1996 actual	1997 est.	1998 est.
25.2 Other services	2	3	3
43.0 Interest and dividends	7,795	5,688	5,296
99.9 Total obligations	7,798	5,691	5,299

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 650 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 \$12,500 \$15,000 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; provision of laboratory assistance to State and local agencies, with or without reimbursement; \$393,971,000, of which \$12,011,000, to remain available until expended, shall be available for arson investigations, with priority assigned to any arson, explosion or violence against religious institutions; \$496,954,000; 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 transfer the functions, missions, or activities of the Bureau of Alcohol, Tobacco and Firearms to other agencies or Departments in the fiscal year ending on September 30, 1997: *Provided further*, That no funds appropriated herein shall be available for salaries or administrative expenses in connection with consolidating or centralizing, within the Department of the Treasury, the records, or any portion thereof, of acquisition and disposition of firearms maintained by Federal firearms licensees: *Provided further*, That no funds appropriated herein shall be used to pay administrative expenses or the compensation of any officer or employee of the United States to implement an amendment or amendments to 27 CFR 178.118 or to change the definition of "Curios or relics" in 27 CFR 178.11 or remove any item from ATF Publication 5300.11 as it existed on January 1, 1994: *Provided further*, That] none of the funds appropriated herein shall be available to investigate or act upon applications for relief from Federal firearms disabilities under 18 U.S.C. 925(c): *Provided further*, That such funds shall be available to investigate and act upon applications filed by corporations for relief from Federal firearms disabilities under 18 U.S.C. 925(c): *Provided further*, That no funds in this Act may be used to provide ballistics imaging equipment to any State or local authority who has obtained similar equipment through a Federal grant or subsidy unless the State or local authority agrees to return that equipment or to repay that grant or subsidy to the Federal Government: *Provided further*, That no funds available for separation incentive payments as authorized by section 663 of this Act may be obligated without the advance approval of the House and Senate Committees on Appropriations: *Provided further*, That no funds under this Act may be used to electronically retrieve information gathered pursuant to 18 U.S.C. 923(g)(4) by name or any personal identification code]. (*Treasury Department Appropriations Act, 1997.*)

[For an additional amount for the necessary expenses of the Bureau of Alcohol, Tobacco and Firearms, \$66,423,000; of which

\$3,500,000 shall be available for the construction and expansion of a canine training facility, to remain available until expended, of which \$3,000,000 shall be available for conducting a study of car bomb explosives, to remain available until expended; and of which \$6,700,000 to remain available until expended, for relocation of the Bureau's headquarters building and laboratory facilities: Provided, That of the amount provided, \$66,423,000 is designated by Congress as an emergency requirement pursuant to section 261(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-1000-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Reduce Violent Crime			362
00.02 Collect Revenue			51
00.03 Protect the Public			84
Compliance Operations:			
00.04 Alcohol	57	61	
00.05 Tobacco	2	2	
00.06 Firearms	50	37	
00.07 Explosives	6	8	
00.91 Total, compliance operations	115	108	497
Law enforcement:			
01.01 Alcohol	3		
01.02 Tobacco	3		
01.03 Firearms	197	225	
01.04 Explosives	92	127	
01.91 Total, law enforcement	295	352	
01.92 Total direct program	410	460	497
02.01 Reimbursable program	20	31	17
10.00 Total obligations	430	491	514
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	35	17	17
22.00 New budget authority (gross)	413	492	514
22.30 Unobligated balance expiring	-2		
23.90 Total budgetary resources available for obligation	446	509	531
23.95 New obligations	-430	-491	-514
24.40 Unobligated balance available, end of year:			
Uninvested balance	17	17	17
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	391	461	497
42.00 Transferred from other accounts	2		
43.00 Appropriation (total)	393	461	497
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	18	31	17
68.10 Change in orders on hand from Federal sources	2		
68.90 Spending authority from offsetting collections (total)	20	31	17
70.00 Total new budget authority (gross)	413	492	514
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	38	49	54
72.95 Orders on hand from Federal sources	5	7	7
72.99 Total unpaid obligations, start of year	43	56	61
73.10 New obligations	430	491	514
73.20 Total outlays (gross)	-414	-486	-511
73.40 Adjustments in expired accounts	-3		
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	49	54	57
74.95 Orders on hand from Federal sources	7	7	7
74.99 Total unpaid obligations, end of year	56	61	64
Outlays (gross), detail:			
86.90 Outlays from new current authority	349	424	457
86.93 Outlays from current balances	47	31	37

86.97 Outlays from new permanent authority	18	31	17
87.00 Total outlays (gross)	414	486	511
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources:			
88.00 Drug enforcement	-10	-10	-10
88.00 Other Federal sources	-8	-21	-7
88.90 Total, offsetting collections (cash)	-18	-31	-17
88.95 Change in orders on hand from Federal sources	-2		
Net budget authority and outlays:			
89.00 Budget authority	393	461	497
90.00 Outlays	396	455	494

The Bureau of Alcohol, Tobacco and Firearms is a law enforcement organization within the United States Department of the Treasury with unique responsibilities dedicated to reducing violent crime, collecting revenue, and protecting the public. ATF enforces the Federal laws and regulations relating to alcohol, tobacco, firearms, explosives, and arson by working directly and in cooperation with others to: (1) Suppress and prevent crime and violence through enforcement, regulation, and community outreach, (2) ensure fair and proper revenue collection, (3) provide fair and effective industry regulation, (4) support and assist Federal, State, local, and international law enforcement, and (5) provide innovative training programs in support of enforcement and regulatory functions.

The Bureau has changed its activities from Regulatory and Criminal with eight programs (Alcohol, Tobacco, Firearms and Explosives) to three activities: (1) Reduce Violent Crime; (2) Collect Revenue; and (3) Protect the Public. The following new performance measures, outcomes and outputs move toward fulfilling requirements of the Government Performance and Results Act of 1993 (GPRA). This new structure moves the Bureau in the direction of fulfilling the Bureau's overall strategies, as well as short and long-term goals.

PERFORMANCE MEASURES

	1998 est.
Reduce Violent Crime:	
Crime related costs avoided (\$ in billions)	1.4
Future crimes avoided	400,000
Collect the Revenue:	
Taxes and fees collected from the alcohol, tobacco, firearms and explosives industries (\$ in billions)	12.8
Alcohol and tobacco taxes owed (tax gap/compliance rate)	
Ratio of taxes and fees collected vs. resources expended to collect	\$175:\$1
Burden hours reduced	
Protect the Public:	
People exposed to community outreach	273,000
Satisfaction level of public—community and industry partnership (percentage)	75
Number of unsafe conditions reported and corrected	750
Number of persons trained/developed	11,000

The following measures were previously presented in the 1997 President's Budget. These measures are now obsolete as a result of refining and updating the 1998 GPRA performance plan.

BUDGET PROGRAM

	1996 actual	1997 est.
Alcohol:		
Regulatory enforcement:		
Number of permit applications processed	5400	
Number of inspections	3500	
Tax/fee dollars collected (in billion)	6.5	6.5
Number of tax audits/inspections	900	
Percent of \$ population inspected	83	
Criminal enforcement:		
Arrests		
Other	12	
Tobacco:		
Regulatory enforcement:		
Number of permit applications processed	200	
Number of inspections	250	
Domestic tax/fee dollars collected (in billions)	5.5	5.25

General and special funds—Continued

SALARIES AND EXPENSES—Continued

BUDGET PROGRAM—Continued

	1996 actual	1997 est.
Number of tax audits/inspections	190
Percent of \$ population inspected	68
Criminal enforcement:		
Arrests		
Other	10
Firearms:		
Regulatory enforcement:		
Number of license applications	42,765	25,000
Processing time (original appl. only)	62% w/ in 60 days	84% w/ in 45 days
Number of inspections	38,000	32,000
Percent of population inspected	20	15
Avg of referrals and violations per inspection62	1.6
Tax/fee dollars collected (\$000)	161	185
Number of tax audits/inspections	181	200
Percent of \$ population inspected	47	20
Criminal Enforcement:		
Arrests		
Class I	4,799	4,799
Average sentence (life sentences excluded)	5 years	5 years
Number of traces	116,674	150,000
Average trace response time (in working days)	9.4	12
Explosives:		
Regulatory enforcement:		
Number of permit/license applications processed	4,938	4,500
Processing time (original appl. only)	84% w/ in 60 days	97% w/ in 45 days
Number of inspections	3,770	4,335
Percent of population inspection	37	43
Average number of referrals and violations per inspection33	.31
Criminal enforcement:		
Arrests (explosives):		
Class I	315	300
Number of arson incidents:		
Arrests (arson):		
Class I	287	287
Conviction rate (arson)	80%	80%

Object Classification (in millions of dollars)

Identification code 20-1000-0-1-751	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	188	202	213
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	27	28	28
11.9 Total personnel compensation	216	231	242
12.1 Civilian personnel benefits	69	75	83
21.0 Travel and transportation of persons	11	14	16
22.0 Transportation of things	2	1	2
23.1 Rental payments to GSA	35	36	39
23.3 Communications, utilities, and miscellaneous charges	15	19	22
24.0 Printing and reproduction	1	1	2
25.2 Other services	28	48	43
26.0 Supplies and materials	8	9	10
31.0 Equipment	25	26	38
99.0 Subtotal, direct obligations	410	460	497
99.0 Reimbursable obligations	20	31	17
99.9 Total obligations	430	491	514

Personnel Summary

Identification code 20-1000-0-1-751	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	3,784	3,893	3,911
1005 Full-time equivalent of overtime and holiday hours	26	22	22
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	109	112	112
2005 Full-time equivalent of overtime and holiday hours	8	2	2

LABORATORY FACILITIES AND HEADQUARTERS

For necessary expenses for design and construction of a new 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, **[\$6,978,000] \$55,022,000**, to remain available until expended: *Provided*, That these funds shall not be available until a prospectus of authorization for the Laboratory Facilities is **[approved by]** transmitted to the House Committee on Transportation and Infrastructure and the Senate Committee on Environment and Public Works: *Provided further*, That funds provided for the Bureau's headquarters under the head, "Violent Crime Reduction Programs," in this Act, and under the head, "Salaries and Expenses," Bureau of Alcohol, Tobacco and Firearms, in prior appropriations Acts shall be transferred to this account for such purpose: *Provided further*, That such funds shall not be available until a prospectus of authorization for the headquarters is transmitted to such Committees. (Treasury Department Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-1003-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 32.0)		7	55
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		7	55
23.95 New obligations		-7	-55
New budget authority (gross), detail:			
40.00 Appropriation		7	55
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation			6
73.10 New obligations		7	55
73.20 Total outlays (gross)		-1	-10
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation		6	51
Outlays (gross), detail:			
86.90 Outlays from new current authority		1	7
86.93 Outlays from current balances			3
87.00 Total outlays (gross)		1	10
Net budget authority and outlays:			
89.00 Budget authority		7	55
90.00 Outlays		1	10

This 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 funds 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.

The Administration also seeks authority to transfer funds to this account for relocation of ATF's headquarters facilities.

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20-5737-0-2-806	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, internal revenue collections for Puerto Rico	221	230	230
Appropriation:			
05.01 Internal revenue collections for Puerto Rico	-221	-230	-230
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5737-0-2-806	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	221	230	230
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	221	230	230
23.95 New obligations	-221	-230	-230
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	221	230	230
Change in unpaid obligations:			
73.10 New obligations	221	230	230
73.20 Total outlays (gross)	-221	-230	-230
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	221	230	230
Net budget authority and outlays:			
89.00 Budget authority	221	230	230
90.00 Outlays	221	230	230

less than 30 days public notice for any change in apparel regulations: *Provided further*, That \$750,000 shall be available for additional part-time and temporary positions in the Honolulu Customs District: *Provided further*, That of the funds appropriated \$2,500,000 may be made available for the Western Hemisphere Trade Center authorized by Public Law 103-182]. (*Treasury Department Appropriations Act, 1997.*)

【For an additional amount for the necessary expense of the United States Customs Service, \$62,335,000; of which not to exceed \$26,400,000 shall be available until expended for funding non-competitive cooperative agreements with air carriers, airports, or other cargo authorities, which provide for the Customs Service to purchase and assist in installing advanced air cargo inspection equipment for the joint use of such entities and the United States Customs Service: *Provided*, That of the amount provided, \$62,335,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.】 (*Treasury, Postal Service, and General Government Appropriations Act, 1997.*)

Unavailable Collections (in millions of dollars)

Identification code 20-0602-0-1-751	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year	4,221	4,221	4,221
Receipts:			
02.01 U.S. Customs users fees account, conveyance/passenger/other	421	488	301
02.02 U.S. Customs user fee accounts, merchandise processing, Treasury	751	773	796
02.99 Total receipts	1,172	1,261	1,097
04.00 Total: Balances and collections	5,393	5,482	5,318
Appropriation:			
05.01 Salaries and expenses	-1,172	-1,261	-1,097
05.99 Subtotal appropriation	-1,172	-1,261	-1,097
07.99 Total balance, end of year	4,221	4,221	4,221

Program and Financing (in millions of dollars)

Identification code 20-0602-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Inspection and control	795	986	964
00.02 Enforcement	470	508	520
00.03 Tariff and trade	393	368	382
00.91 Total direct program	1,658	1,862	1,866
01.01 Reimbursable program	412	370	370
10.00 Total obligations	2,070	2,232	2,236
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	424	582	781
22.00 New budget authority (gross)	2,225	2,431	2,253
22.10 Resources available from recoveries of prior year obligations	13		
22.30 Unobligated balance expiring	-10		
23.90 Total budgetary resources available for obligation	2,652	3,013	3,034
23.95 New obligations	-2,070	-2,232	-2,236
24.40 Unobligated balance available, end of year:			
Uninvested balance	582	781	798
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	637	776	771
40.25 Appropriation (special fund, indefinite)	751	773	796
42.00 Transferred from other accounts	4	24	15
43.00 Appropriation (total)	1,392	1,573	1,582
Permanent:			
60.25 Appropriation (special fund, indefinite)	421	488	301
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	412	370	370
68.10 Change in orders on hand from Federal sources	-20		
68.15 Adjustment to orders on hand from Federal sources	20		

UNITED STATES CUSTOMS SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Customs Service, including purchase and lease of [up to 1,000] motor vehicles [of which 960 are for replacement only, including 990] for police-type use and commercial operations; hire of motor vehicles; contracting with individuals for personal services abroad; not to exceed \$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; [\$1,487,250,000; of which \$65,000,000 shall be available until expended for Operation Hardline; of which \$28,000,000 shall remain available until expended for acquisition of aircraft and related operations and maintenance associated with Operation Gateway; and] \$1,566,826,000, 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] \$5,000,000 shall be available until expended for conducting special operations pursuant to 19 U.S.C. 2081 and up to \$6,000,000 shall be available until expended for the procurement of automation infrastructure items, including hardware, software, and installation: *Provided*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: *Provided further*, That the United States Custom Service shall implement the General Aviation Telephonic Entry program within 30 days of enactment of this Act: *Provided further*, That no funds available for separation incentive payments as authorized by section 663 of this Act may be obligated without the advance approval of the House and Senate Committees on Appropriations: *Provided further*, That the Spirit of St. Louis Airport in St. Louis County, Missouri, shall be designated a port of entry: *Provided further*, That no funds under this Act may be used to provide

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0602-0-1-751	1996 actual	1997 est.	1998 est.
68.90 Spending authority from offsetting collections (total)	412	370	370
70.00 Total new budget authority (gross)	2,225	2,431	2,253
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	228	237	375
72.95 Orders on hand from Federal sources	214	194	194
72.99 Total unpaid obligations, start of year	442	431	569
73.10 New obligations	2,070	2,232	2,236
73.20 Total outlays (gross)	-2,032	-2,093	-2,240
73.40 Adjustments in expired accounts	-36		
73.45 Adjustments in unexpired accounts	-13		
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	237	375	371
74.95 Orders on hand from Federal sources	194	194	194
74.99 Total unpaid obligations, end of year	431	569	565
Outlays (gross), detail:			
86.90 Outlays from new current authority	1,285	1,431	1,440
86.93 Outlays from current balances	83	11	142
86.97 Outlays from new permanent authority	638	651	658
86.98 Outlays from permanent balances	26		
87.00 Total outlays (gross)	2,032	2,093	2,240
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-412	-370	-370
88.95 Change in orders on hand from Federal sources	20		
88.96 Adjustment to orders on hand from Federal sources	-20		
Net budget authority and outlays:			
89.00 Budget authority	1,813	2,061	1,883
90.00 Outlays	1,620	1,723	1,870

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

	1996 actual	1997 est.	1998 est.
Total Entry Summaries (in millions)	16.0	17.2	18.4
Total Collections (in billions)	21.9	22.7	23.2
Passengers (in millions):			
Land	371.8	372.0	372.0
Air (commercial)	64.5	70.5	76.9
Sea (commercial)	7.0	8.0	9.0
Carriers (in thousands):			
Vehicles	125,000	125,000	125,000
Aircraft (commercial)	683	713	745
Vessels (commercial)	100	110	120
Investigative Activity:			
Total Cases	34,233	35,400	36,000
Class 1 Cases	17,099	17,600	18,000
Class 1 Arrests	4,652	4,880	5,000
Class 1 Convictions	2,985	3,130	3,200

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	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	770	813	840
11.3 Other than full-time permanent	16	24	25
11.5 Other personnel compensation	183	182	188
11.9 Total personnel compensation	969	1,019	1,053
12.1 Civilian personnel benefits	231	254	262
21.0 Travel and transportation of persons	29	41	41
22.0 Transportation of things	4	5	5
23.1 Rental payments to GSA	116	114	146
23.2 Rental payments to others	4	2	3
23.3 Communications, utilities, and miscellaneous charges	41	40	41
24.0 Printing and reproduction	3	3	4
25.1 Advisory and assistance services	24		
25.2 Other services	37	101	92
25.3 Purchases of goods and services from Government accounts	24	25	24
25.4 Operation and maintenance of facilities	8	4	4
25.5 Research and development contracts	1		
25.7 Operation and maintenance of equipment	47	14	14
26.0 Supplies and materials	20	24	26
31.0 Equipment	95	213	150
41.0 Grants, subsidies, and contributions	3	3	1
99.0 Subtotal, direct obligations	1,656	1,862	1,866
99.0 Reimbursable obligations	412	369	369
99.5 Below reporting threshold	2	1	1
99.9 Total obligations	2,070	2,232	2,236

Personnel Summary

Identification code 20-0602-0-1-751	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	16,401	16,942	17,143
1005 Full-time equivalent of overtime and holiday hours	959	1,013	959
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	1,755	2,034	2,034
2005 Full-time equivalent of overtime and holiday hours	639	650	650

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; **[\$83,363,000]** \$92,758,000, which shall remain available until expended: *Provided*, That no aircraft or other related equipment, with the exception of aircraft which is one of a kind and has been identified as excess to Customs requirements and aircraft which has been damaged beyond repair, shall be transferred to any other Federal agency, Department, or office outside of the Department of the Treasury, during fiscal year **[1997]** 1998 without **[the]** prior **[approval of]** notice to the House and Senate Committees on Appropriations. (*Treasury Department Appropriations Act, 1997.*)

Program and Financing (in millions of dollars)			
Identification code 20-0604-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Air and Marine Interdiction	79	78	65
00.02 P3 Interdiction	20	63	22
00.03 Procurement	1	6	6
00.91 Total direct program	100	147	93
01.01 Reimbursable program	4	4	4
10.00 Total obligations	104	151	97
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	43	22	
22.00 New budget authority (gross)	69	129	97
22.10 Resources available from recoveries of prior year obligations	15		
23.90 Total budgetary resources available for obligation	127	151	97
23.95 New obligations	-104	-151	-97
24.40 Unobligated balance available, end of year:			
Uninvested balance	22		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	65	83	93
42.00 Transferred from other accounts		42	
43.00 Appropriation (total)	65	125	93
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	3	4	4
68.10 Change in orders on hand from Federal sources	1		
68.90 Spending authority from offsetting collections (total)	4	4	4
70.00 Total new budget authority (gross)	69	129	97
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance: Appropriation	102	88	122
72.95 Orders on hand from Federal sources	2	3	3
72.99 Total unpaid obligations, start of year	104	91	125
73.10 New obligations	104	151	97
73.20 Total outlays (gross)	-97	-134	-100
73.40 Adjustments in expired accounts	-5	17	29
73.45 Adjustments in unexpired accounts	-15		
Unpaid obligations, end of year:			
74.40 Obligated balance: Appropriation	88	122	148
74.95 Orders on hand from Federal sources	3	3	3
74.99 Total unpaid obligations, end of year	91	125	151
Outlays (gross), detail:			
86.90 Outlays from new current authority	57	100	74
86.93 Outlays from current balances	38	30	22
86.97 Outlays from new permanent authority	2	4	4
87.00 Total outlays (gross)	97	134	100

Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-3	-4	-4
88.95 Change in orders on hand from Federal sources	-1		
Net budget authority and outlays:			
89.00 Budget authority	65	125	93
90.00 Outlays	94	130	96

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

Object Classification (in millions of dollars)			
Identification code 20-0604-0-1-751	1996 actual	1997 est.	1998 est.
Direct obligations:			
21.0 Travel and transportation of persons	4	8	5
22.0 Transportation of things	1		
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	4	3	3
25.2 Other services	6	6	6
25.3 Purchases of goods and services from Government accounts	7	6	6
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	47	42	46
26.0 Supplies and materials	19	26	20
31.0 Equipment	7	51	2
99.0 Subtotal, direct obligations	100	147	93
99.0 Reimbursable obligations	4	4	4
99.9 Total obligations	104	151	97

CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES

For acquisition of necessary additional real property, facilities, construction, improvements, and related expenses of the United States Customs Service, \$5,512,000, to remain available until expended.

Program and Financing (in millions of dollars)			
Identification code 20-0608-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct Program	1	7	
10.00 Total obligations (object class 25.2)	1	7	
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	9	7	
22.00 New budget authority (gross)			6
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	10	7	6
23.95 New obligations	-1	-7	
24.40 Unobligated balance available, end of year:			
Uninvested balance	7		6
New budget authority (gross), detail:			
40.00 Appropriation	2		6
40.35 Appropriation rescinded	-2		
43.00 Appropriation (total)			6
70.00 Total new budget authority (gross)			6
Change in unpaid obligations:			
Unpaid obligations, start of year: Obligated balance:			
72.40 Appropriation	26	16	15
73.10 New obligations	1	7	
73.20 Total outlays (gross)	-10	-8	-1
73.45 Adjustments in unexpired accounts	-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	1996 actual	1997 est.	1998 est.
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	16	15	14
Outlays (gross), detail:			
86.90 Outlays from new current authority			1
86.93 Outlays from current balances	10	8	
87.00 Total outlays (gross)	10	8	1
Net budget authority and outlays:			
89.00 Budget authority	-2		6
90.00 Outlays	10	8	1

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

CUSTOMS SERVICES AT SMALL AIRPORTS
(TO BE DERIVED FROM FEES COLLECTED)

[Such] *Beginning in fiscal year 1998 and thereafter, such sums as may be necessary 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 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, and to remain available until expended. (Treasury Department Appropriations Act, 1997.)*

Unavailable Collections (in millions of dollars)

Identification code 20-5694-0-2-751	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 User fees for customs service	2	2	2
Appropriation:			
05.01 Customs services at small airports	-2	-2	-2
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5694-0-2-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations	2	2	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)	2	2	2
23.90 Total budgetary resources available for obligation	3	3	2
23.95 New obligations	-2	-2	-2
24.40 Unobligated balance available, end of year: Uninvested balance	1	1	1
New budget authority (gross), detail:			
40.25 Appropriation (special fund, indefinite)	2	2	2
Change in unpaid obligations:			
73.10 New obligations	2	2	2
73.20 Total outlays (gross)	-1	-2	-2
Outlays (gross), detail:			
86.90 Outlays from new current authority	1	2	2
Net budget authority and outlays:			
89.00 Budget authority	2	2	2
90.00 Outlays	1	2	2

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

Object Classification (in millions of dollars)

Identification code 20-5694-0-2-751	1996 actual	1997 est.	1998 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
99.5 Below reporting threshold	1	1	1
99.9 Total obligations	2	2	2

Personnel Summary

Identification code 20-5694-0-2-751	1996 actual	1997 est.	1998 est.
1001 Total compensable workyears: Full-time equivalent employment	27	50	50

Trust Funds**MISCELLANEOUS PERMANENT APPROPRIATIONS****Unavailable Collections (in millions of dollars)**

Identification code 20-9922-0-2-806	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, duties and taxes, Puerto Rico, U.S. Customs Service	110	123	127
Appropriation:			
05.01 Miscellaneous permanent appropriations	-110	-123	-127
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-9922-0-2-806	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
00.01 Direct obligations	111	118	122
01.01 Reimbursable programs	3	5	5
10.00 Total obligations	114	123	127
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year: Uninvested balance	3	4	4
22.00 New budget authority (gross)	113	123	127
22.10 Resources available from recoveries of prior year obli- gations	2		
23.90 Total budgetary resources available for obligation	118	127	131
23.95 New obligations	-114	-123	-127
24.40 Unobligated balance available, end of year: Uninvested balance	4	4	4
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	110	123	127
68.00 Spending authority from offsetting collections: Offset- ting collections (cash)	3		
70.00 Total new budget authority (gross)	113	123	127
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation	10	9	9
73.10 New obligations	114	123	127
73.20 Total outlays (gross)	-113	-123	-127
73.45 Adjustments in unexpired accounts	-2		
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	9	9	9
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	113	123	127

Offsets:			
Against gross budget authority and outlays:			
88.40	Offsetting collections (cash) from: Non-Federal sources	-3	
Net budget authority and outlays:			
89.00	Budget authority	110	123 127
90.00	Outlays	110	123 127

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	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	13	14 14
11.5	Other personnel compensation	1	1 1
11.9	Total personnel compensation	14	15 15
12.1	Civilian personnel benefits	5	5 5
21.0	Travel and transportation of persons	1	2 2
23.3	Communications, utilities, and miscellaneous charges	1	1 1
25.2	Other services	3	3 3
25.5	Research and development contracts	2	2 2
26.0	Supplies and materials	1	2 2
31.0	Equipment	1	2 2
41.0	Payments to the Treasurer of Puerto Rico	78	82 86
44.0	Refunds	4	4 4
99.0	Subtotal, direct obligations	111	118 122
99.0	Reimbursable obligations	2	5 5
99.5	Below reporting threshold	1	
99.9	Total obligations	114	123 127

Personnel Summary

Identification code 20-9922-0-2-806	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001	Full-time equivalent employment	334	365 365
1005	Full-time equivalent of overtime and holiday hours	16	16 16
Reimbursable:			
2005	Total compensable workyears: Full-time equivalent of overtime and holiday hours	2	2 2

REFUNDS, TRANSFERS, AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Unavailable Collections (in millions of dollars)

Identification code 20-8789-0-7-751	1996 actual	1997 est.	1998 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	3	3 3
Appropriation:			
05.01	Refunds, transfers and expenses, unclaimed, and abandoned goods	-3	-3 -3
07.99	Total balance, end of year		

Program and Financing (in millions of dollars)

Identification code 20-8789-0-7-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00	Total obligations (object class 25.7)	2	3 3
Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year: Uninvested balance	9	5 5
22.00	New budget authority (gross)	3	3 3

22.40	Capital transfer to general fund	-5	
23.90	Total budgetary resources available for obligation	7	8 8
23.95	New obligations	-2	-3 -3
24.40	Unobligated balance available, end of year: Uninvested balance	5	5 5

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

Change in unpaid obligations:			
73.10	New obligations	2	3 3
73.20	Total outlays (gross)	-2	-3 -3

Outlays (gross), detail:			
86.97	Outlays from new permanent authority	2	3 3

Net budget authority and outlays:			
89.00	Budget authority	3	3 3
90.00	Outlays	2	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, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-8870-0-7-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00	Total obligations (object class 25.2)	3	3 3
Budgetary resources available for obligation:			
22.00	New obligations (gross)	3	3 3
23.95	New obligations	-3	-3 -3

New budget authority (gross), detail:			
40.26	Appropriation (trust fund, definite)	3	3 3

Change in unpaid obligations:			
73.10	New obligations	3	3 3
73.20	Total outlays (gross)	-3	-3 -3

Outlays (gross), detail:			
86.90	Outlays from new current authority	3	3 3

Net budget authority and outlays:			
89.00	Budget authority	3	3 3
90.00	Outlays	3	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	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Operating expenses:			
00.01	Engraving and printing	418	488 500

Intragovernmental funds—Continued**BUREAU OF ENGRAVING AND PRINTING FUND—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-4502-0-4-803	1996 actual	1997 est.	1998 est.
00.02 Space utilized by other agencies	3	3	3
00.91 Total operating expenses	421	491	503
Capital investment:			
01.01 Purchase of operating equipment	59	78	78
01.02 Plant alterations and experimental equipment	1	2	2
01.91 Total capital investment	60	80	80
10.00 Total obligations	481	571	583
Budgetary resources available for obligation:			
21.90 Unobligated balance available, start of year: Fund balance	46	91	126
22.00 New budget authority (gross)	526	606	581
23.90 Total budgetary resources available for obligation	572	697	707
23.95 New obligations	-481	-571	-583
24.90 Unobligated balance available, end of year: Fund balance	91	126	124
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	526	606	581
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	170	105	75
73.10 New obligations	481	571	583
73.20 Total outlays (gross)	-546	-601	-561
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	105	75	96
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	526	606	581
86.98 Outlays from permanent balances	20	-5	-20
87.00 Total outlays (gross)	546	601	561
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources	-4	-5	-5
Non-Federal sources	-522	-601	-576
88.90 Total, offsetting collections (cash)	-526	-606	-581
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	20	-5	-20

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 1997 and 1998 are estimated to be 9.6 and 10.0 billion notes, respectively. During 1996, the Bureau delivered 9.4 billion Federal Reserve notes.

Stamps.—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 1997 and 1998 are 25.0 billion stamps each year. In 1996, the Bureau delivered 24.6 billion stamps.

Securities.—This program encompasses the production of a wide variety of bonds, notes, and debentures for the Bu-

reau 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 1996 resulted in an increase to retained earnings of \$3.9 million.

PERFORMANCE MEASURES

	1996 actual	1997 est.	1998 est.
Manufacturing workyears	1,440	1,405	1,355
Administrative and general workyears	1,488	1,472	1,459
Total workyears	2,928	2,877	2,814

	1996 actual	1997 est.	1998 est.
Manufacturing:			
Federal reserve note deliveries (in billions)	9.4	9.6	10.0
Postage stamp deliveries (in billions)	24.6	25.0	25.0
Year-to-year productivity trend (% change)	+3	+	+
Manufacturing support:			
Currency spoilage (% of total units printed)	5.5%	5.5%	6%
Postage stamp spoilage (% of total units printed)	11.5%	11.5%	11.5%
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	1995 actual	1996 actual	1997 est.	1998 est.
0101 Revenue	446	453	477	499
0102 Expense	-408	-449	-463	-478
0109 Net income or loss (-)	38	4	14	21

Balance Sheet (in millions of dollars)

Identification code 20-4502-0-4-803	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Non-Federal assets:				
1206 Receivables, net	33	40	35	30
1207 Advances and prepayments	2	4	1	1
Other Federal assets:				
1801 Cash and other monetary assets	216	196	201	221
1802 Inventories and related properties	91	56	62	66

1803	Property, plant and equipment, net	312	332	341	342
1901	Other assets	3	26	29	32
1999	Total assets	657	654	669	692
LIABILITIES:					
2101	Federal liabilities: Accounts payable	20	20	20	21
Non-Federal liabilities:					
2201	Accounts payable	20	12	14	15
2206	Pension and other actuarial liabilities	30	29	29	29
2207	Other	31	2	2	2
2999	Total liabilities	71	64	65	67
NET POSITION:					
3100	Appropriated capital	32	32	32	32
3300	Cumulative results of operations	554	558	572	593
3999	Total net position	586	590	604	625
4999	Total liabilities and net position	657	654	669	692

Object Classification (in millions of dollars)

Identification code 20-4502-0-4-803	1996 actual	1997 est.	1998 est.	
Personnel compensation:				
11.1	Full-time permanent	134	143	149
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	30	32	32
11.9	Total personnel compensation	166	177	183
12.1	Civilian personnel benefits	30	34	36
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	12	15	15
24.0	Printing and reproduction	1	1	1
25.2	Other services	65	63	59
26.0	Supplies and materials	143	195	203
31.0	Equipment	60	80	80
99.0	Subtotal, reimbursable obligations	481	571	583
99.9	Total obligations	481	571	583

Personnel Summary

Identification code 20-4502-0-4-803	1996 actual	1997 est.	1998 est.	
Total compensable workyears:				
2001	Full-time equivalent employment	2,928	2,877	2,814
2005	Full-time equivalent of overtime and holiday hours	363	225	200

UNITED STATES MINT

Federal Funds

Public enterprise revolving funds:

UNITED STATES MINT PUBLIC ENTERPRISE FUND

Program and Financing (in millions of dollars)

Identification code 20-4159-0-3-803	1996 actual	1997 est.	1998 est.	
Obligations by program activity:				
Operating expenses:				
00.01	Circulating coinage	317	319	340
00.02	Numismatic and investment products	303	320	315
00.03	Protection	12	14	16
00.04	Capital investments	5		
10.00	Total obligations	637	653	671
Budgetary resources available for obligation:				
21.90	Unobligated balance available, start of year: Fund balance	24	32	32
22.00	New budget authority (gross)	647	653	671
23.90	Total budgetary resources available for obligation	671	685	703
23.95	New obligations	-637	-653	-671
24.90	Unobligated balance available, end of year: Fund balance	32	32	32
New budget authority (gross), detail:				
60.05	Appropriation (indefinite)	3	29	30
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	644	624	641

70.00	Total new budget authority (gross)	647	653	671
Change in unpaid obligations:				
72.90	Unpaid obligations, start of year: Obligated balance:			
	Fund balance	64	88	110
73.10	New obligations	637	653	671
73.20	Total outlays (gross)	-613	-631	-651
74.90	Unpaid obligations, end of year: Obligated balance:			
	Fund balance	88	110	130

Outlays (gross), detail:				
86.97	Outlays from new permanent authority	613	631	646
86.98	Outlays from permanent balances			5
87.00	Total outlays (gross)	613	631	651

Offsets:				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-644	-624	-641

Net budget authority and outlays:				
89.00	Budget authority	3	29	30
90.00	Outlays	-32	7	10

Statement of Operations (in millions of dollars)

Identification code 20-4159-0-3-803	1995 actual	1996 actual	1997 est.	1998 est.	
0101	Revenue	458	671	685	703
0102	Expense	-419	-637	-653	-671
0109	Net income or loss (-)	39	34	32	32

The United States Mint manufactures coins, sells numismatic and investment products, and provides for security and asset protection. Public Law 104-52, dated November 19, 1995, enacted 5136, of Subchapter III of chapter 51 of subtitle IV of title 31, United States Code established the United States Mint Public Enterprise Fund. The new fund encompasses the previous Salaries and Expenses, Coinage Profit Fund, Coinage Metal Fund, and the Numismatic Public Enterprise Fund. The Mint submits annual audited business-type financial statements to the Secretary of the Treasury and to Congress in support of the operations of the revolving fund. The Office of Management and Budget and the Department of the Treasury are working on Performance Based Organization proposals throughout the Department, including one for the Mint.

The operations of the Mint are divided into three major activities: Circulating Coinage, Protection, and Numismatic and Investment Products. Beginning in 1997, the Capital Investments line is no longer identified as a separate budget activity in order to better align the GPR/budgetary reporting with the Mint's Strategic Plan. The Mint is credited with receipts from its circulating coinage operations that are equal to the cost of producing and distributing coins, which is the sum of its operating expense and a charge for depreciation of capital assets. The difference between these receipts and the face value of the coins is profit, which is deposited as seigniorage in the general fund. In 1996 the Mint generated a profit of \$587 million. Any seigniorage used to finance the Mint's capital acquisitions is recorded as budget authority in the year that funds are obligated for this purpose, and as receipts over the life of the asset.

Circulating Coinage.—This activity funds the manufacture of circulating coins as determined by public demand. In 1998, resources for this activity will allow the Mint to produce 20.5 billion coins. In 1996 with the merger of the former Coinage Metal Fund into the Mint Public Enterprise Fund, the Mint began including the cost of metal in the Circulating Coinage activity.

Numismatic and Investment Products.—This activity funds the manufacture of numismatic and bullion coins, medals, and other products for sale to collectors and the general public. These coins include annual recurring programs such as

Public enterprise revolving funds—Continued

UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

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 1998 this activity will fund the following new commemorative coin programs: Black Revolutionary War Patriots/Crispus Attacks, National Law Enforcement Officers Memorial, and Robert F. Kennedy Memorial.

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

The performance measures associated with each activity are listed below:

	1996 actual	1997 est.	1998 est.
Circulating Coinage Activity:			
Coinage Output Capacity (by denomination and total):			
1 Cent Coin (in billions)		14.100	14.000
5 Cent Coin (in billions)		1.495	1.495
10 Cent Coin (in billions)		2.780	3.100
25 Cent Coin (in billions)		1.580	1.860
50 Cent Coin (in billions)		0.045	0.045
Total Production (in billions)		20.000	20.500
Frequency of time within 95% confidence interval of the coin demand forecast		100%	100%
Circulating coinage supplied to FRB as % of circulating coinage requested			
	100%		
Frequency of time within minimum/maximum inventory levels			
	53.8%	100%	100%
Costs (in cents) to produce 50 cent coin	\$0.0847	\$0.0867	\$0.0867
Costs (in cents) to produce 25 cent coin	\$0.0467	\$0.0387	\$0.0387
Costs (in cents) to produce 10 cent coin	\$0.0182	\$0.0177	\$0.0177
Costs (in cents) to produce 5 cent coin	\$0.0315	\$0.0314	\$0.0314
Costs (in cents) to produce 1 cent coin	\$0.0079	\$0.0085	\$0.0085
Numismatic and Investment Products:			
Shipment of coins within 4 weeks of order date		97%	97%
Numismatic bullion contribution as a percentage of numismatic/bullion sales		10%	10%
Numismatic/bullion sales as a percentage of prior year's sales	84.5%	100%	100%
Numismatic/bullion profitability as a percentage of numismatic/bullion sales	6.2%	7%	7%
Sales returns/replacements as a percent of sales		0.1%	0.1%
Cost of goods sold (net of metals) as a percentage of sales	13.5%	18%	18%
Protection:			
Losses as a percentage of reserve value	0.00005%	0.001%	0.001%
Equipment purchases as a percentage of 5-year plan	33%		
Building improvement projects accomplished as percentage of the 5-year plan	29%		

Balance Sheet (in millions of dollars)

Identification code 20-4159-0-3-803	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	92	122	98	101
Investments in US securities:				
1106 Receivables, net	1	2	1	1
1107 Advances and prepayments	11	2	11	11
Other Federal assets:				
1802 Inventories and related properties	193	307	197	203
1803 Property, plant and equipment, net	77	85	115	171
1901 Other assets		68		
1999 Total assets	374	586	422	487
LIABILITIES:				
Federal liabilities: Accounts payable				
2101	196	128	201	208
Non-Federal liabilities:				
2201 Accounts payable	15	11	17	17
2207 Other	55	38	43	45
2999 Total liabilities	266	177	261	270
NET POSITION:				
3300 Cumulative results of operations	108	409	161	217
3999 Total net position	108	409	161	217

4999 Total liabilities and net position	374	586	422	487
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Object Classification (in millions of dollars)

Identification code 20-4159-0-3-803	1996 actual	1997 est.	1998 est.
Personnel compensation:			
11.1 Full-time permanent	76	80	85
11.3 Other than full-time permanent	2	4	4
11.5 Other personnel compensation	6	5	5
11.9 Total personnel compensation	84	89	94
12.1 Civilian personnel benefits	20	20	21
13.0 Benefits for former personnel	1		
21.0 Travel and transportation of persons	1	2	2
22.0 Transportation of things	12	12	12
23.1 Rental payments to GSA	3	4	4
23.3 Communications, utilities, and miscellaneous charges	12	11	12
24.0 Printing and reproduction	4	2	1
25.2 Other services	30	35	35
26.0 Supplies and materials	465	424	440
31.0 Equipment	4	27	21
32.0 Land and structures	1	27	29
99.0 Subtotal, reimbursable obligations	637	653	671
99.9 Total obligations	637	653	671

Personnel Summary

Identification code 20-4159-0-3-803	1996 actual	1997 est.	1998 est.
Total compensable workyears:			
2001 Full-time equivalent employment	2,148	2,252	2,339
2005 Full-time equivalent of overtime and holiday hours	92	92	92

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; **[\$169,735,000] \$173,826,000**, of which **\$2,000,000 shall remain available until September 30, 2000 for automation enhancements: Provided**, That the sum appropriated herein from the General Fund for fiscal year **[1997] 1998** shall be reduced by not more than **\$4,400,000** as definitive security issue fees and Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year **[1997] 1998** appropriation from the General Fund estimated at **[\$165,335,000] \$169,426,000**. In addition, **\$20,000**, to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 102 of Public Law 101-380. (Treasury Department Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0560-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Savings and retirement securities	125	126	127
00.02 Marketable and special securities	44	44	47
00.03 Reimbursements to Federal Reserve Banks	131	141	140
00.91 Total direct program	300	311	314
01.01 Reimbursable program		1	1
10.00 Total obligations	300	312	315
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	10	6	
22.00 New budget authority (gross)	302	306	315
22.21 Unobligated balance transferred to other accounts	-3		
22.30 Unobligated balance expiring	-4		
23.90 Total budgetary resources available for obligation	305	312	315
23.95 New obligations	-300	-312	-315
24.40 Unobligated balance available, end of year:			
Uninvested balance	6		

New budget authority (gross), detail:				
Current:				
40.00	Appropriation	175	166	170
41.00	Transferred to other accounts	-7		
43.00	Appropriation (total)	168	166	170
50.00	Reappropriation	1		
50.35	Reappropriation rescinded	-1		
53.00	Reappropriation (total)			
Permanent:				
60.05	Appropriation (indefinite)	130	135	140
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	4	5	5
70.00	Total new budget authority (gross)	302	306	315
Change in unpaid obligations:				
72.40	Unpaid obligations, start of year: Obligated balance: Appropriation	50	51	57
73.10	New obligations	300	312	315
73.20	Total outlays (gross)	-300	-306	-295
74.40	Unpaid obligations, end of year: Obligated balance: Appropriation	51	57	78
Outlays (gross), detail:				
86.90	Outlays from new current authority	144	139	143
86.93	Outlays from current balances	15	28	27
86.97	Outlays from new permanent authority	106	110	110
86.98	Outlays from permanent balances	35	29	15
87.00	Total outlays (gross)	300	306	295
Offsets:				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-4	-5	-5
Net budget authority and outlays:				
89.00	Budget authority	298	301	310
90.00	Outlays	295	301	290

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.

	1996 actual	1997 est.	1998 est.
Number of Savings Securities Redemptions (000)	71,612	73,500	72,000
Number of Savings Securities Issued (000)	66,910	69,500	73,500
Number of Reissues and Claims (000)	4,856	5,250	5,250
Provide quality service to purchasers of savings bonds:			
Percent over-the-counter issued w/in in three weeks	99	95	95
Percent of customer service transactions w/in six weeks	79	N/A	N/A
Percent of customer service transactions w/in four weeks	N/A	70	80
Percent HH/H interest payments timely	N/A	99.9	100
Percent HH/H interest payments accurately	N/A	99.9	99.9
Maintain cost-effective Series EE program:			
Amount saved through Series EE sales (\$000)	N/A	\$400,000	\$400,000
Promote public awareness of savings bonds:			
Advertising value (\$000)	N/A	\$13,000	\$13,000
Promote thrift and encourage long-term savings:			
Average holding period (years)	N/A	10	10

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, 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.

	1996 actual	1997 est.	1998 est.
Meet the borrowing needs of the Federal Government:			
Percent of auctions completed w/o error	N/A	100	100
Percent completed w/in one hour	97	90	90
Quality service to investors:			
Percent of TD transactions w/in 3 weeks	94.7	90	90
Percent of TD accounts established accurately	99	99	99
Percent of TD payments timely	N/A	99.9	100
Percent of TD payments accurately	N/A	99.9	99.9
Percent of CBE payments timely	N/A	99.9	100
Percent of CBE payments accurately	99	99.9	100
Percent CBE transfer system available	N/A	99	99
Accurate public debt accounting information:			
Number of qualifications on financial statements	N/A	2	1

Object Classification (in millions of dollars)

Identification code 20-0560-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	64	66	69
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	4	4
11.9 Total personnel compensation	68	71	74
12.1 Civilian personnel benefits	15	15	14
13.0 Benefits for former personnel	1		
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	21	21	21
24.0 Printing and reproduction	4	4	5
25.2 Other services	38	38	34
25.3 Purchases of goods and services from Government accounts	133	145	147
25.7 Operation and maintenance of equipment	2	2	2
26.0 Supplies and materials	3	2	2
31.0 Equipment	6	4	6
99.0 Subtotal, direct obligations	299	311	314
99.0 Reimbursable obligations		1	1
99.5 Below reporting threshold	1		
99.9 Total obligations	300	312	315

Personnel Summary

Identification code 20-0560-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	1,723	1,805	1,805
1005 Full-time equivalent of overtime and holiday hours	54	47	56
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment		12	12

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 20-1710-0-1-803	1996 actual	1997 est.	1998 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

General and special funds—Continued

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-1710-0-1-803	1996 actual	1997 est.	1998 est.
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
Outlays (gross), detail:			
86.97 Outlays from new permanent authority			1
Net budget authority and outlays:			
89.00 Budget authority	1	1	1
90.00 Outlays			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 improving customer service we will improve telephone access, resolve as many inquiries as possible on the first contact and make it easier for taxpayers to comply with their tax obligations. Third, and finally, to meet our objective of increasing productivity 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 set of key performance 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. The mission effectiveness measure is a barometer of overall Service performance and is the first level of servicewide measures. 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 hours used by taxpayers and other costs 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 measures is used to assess achievement of the Service's three objectives, which are displayed below.

Finally, the third level of measures contains the measures for the Service's fourteen budget activities. These fourteen 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

	1996 actual	1997 est.	1998 est.
Mission Measure:			
Collect the proper amount of tax revenue at the least cost			
Total Net Revenue—(Budget + Burden)/Total True Tax Liability	78%	79%	79.9%
Objective Measures:			
Increase Compliance			
Total Collection Percentage (TCP)	86	86.7	87.3
Total Net Revenue Collected	\$1.38T	\$1.47T	\$1.57T
Servicewide Enforcement Revenue Collected	\$38B	\$34.7B	\$35.2B
Servicewide Enforcement Revenue Protected	\$6.9B	\$6.9B	\$7.5B
Servicewide Audit Coverage	1.63%	1.18%	1.17%
Improve Customer Service			
Taxpayer Burden Cost (in dollars) for IRS to Collect \$100	8.67	8.35	8.06
Initial Contact Resolution Rate (TBD)	N/A	TBD	TBD
Increase Productivity			
Budget Cost (in dollars) for IRS to Collect \$100	0.53	0.50	0.47
Percent of Returns Filed Electronically	10.2	13	14
Percent of Dollars Received Electronically	N/A	24.7	48.4
Percent of Dollars Received via Third Party Processors (Lockbox)	N/A	65.3	66.3

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 tax law and account assistance to taxpayers by telephone and correspondence; matching information returns and tax returns; management services; rent and utilities; 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; **[\$1,779,840,000] \$2,943,174,000**, of which up to \$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, Postal Service, and General Government Appropriations Act, 1997.)

[For an additional amount for the necessary expenses for the processing, assistance and management, \$10,488,000, to remain available until expended: *Provided*, That of the amount provided, \$10,488,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.] (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Unavailable Collections (in millions of dollars)

Identification code 20-0912-0-1-803	1996 actual	1997 est.	1998 est.
Balance, start of year:			
01.99 Balance, start of year	3	16	
Receipts:			
02.01 New installment agreements fees	78	79	80
02.02 Restructured installment agreements fees	13	14	14
02.03 Enrolled agent fee increase	2		
02.99 Total receipts	93	93	94
04.00 Total: Balances and collections	96	109	94
Appropriation:			
05.01 Processing, assistance, and management	-5	-81	-47
05.02 Tax law enforcement	-75	-28	-47
05.99 Subtotal appropriation	-80	-109	-94
07.99 Total balance, end of year	16		

Program and Financing (in millions of dollars)

Identification code 20-0912-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Submission Processing	781	811	867
00.02 Telephone & Correspondence			815
00.03 Document Matching			70
00.04 Inspection	100	100	104
00.05 Management Services	122	132	559
00.06 Rent & Utilities			575
00.07 Taxpayer Services	492	520	
00.08 Resources Management (PAM)	235	307	

00.91	Total direct program	1,730	1,870	2,990
01.01	Reimbursable program	22	10	11
10.00	Total obligations	1,752	1,880	3,001
Budgetary resources available for obligation:				
21.40	Unobligated balance available, start of year:			
	Uninvested balance	24	9	10
22.00	New budget authority (gross)	1,747	1,881	3,001
22.10	Resources available from recoveries of prior year obligations	1		
22.21	Unobligated balance transferred to other accounts	-6		
22.30	Unobligated balance expiring	-5		
23.90	Total budgetary resources available for obligation	1,761	1,890	3,011
23.95	New obligations	-1,752	-1,880	-3,001
24.40	Unobligated balance available, end of year:			
	Uninvested balance	9	10	10
New budget authority (gross), detail:				
Current:				
40.00	Appropriation	1,714	1,790	2,943
50.05	Reappropriation (indefinite)	6		
Permanent:				
60.25	Appropriation (special fund, indefinite)	5	81	47
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	22	10	11
70.00	Total new budget authority (gross)	1,747	1,881	3,001
Change in unpaid obligations:				
Unpaid obligations, start of year:				
72.40	Obligated balance: Appropriation	240	275	281
72.95	Orders on hand from Federal sources			
72.99	Total unpaid obligations, start of year	240	275	281
73.10	New obligations	1,752	1,880	3,001
73.20	Total outlays (gross)	-1,693	-1,874	-2,897
73.40	Adjustments in expired accounts	-23		
73.45	Adjustments in unexpired accounts	-1		
74.40	Unpaid obligations, end of year: Obligated balance: Appropriation	275	281	385
Outlays (gross), detail:				
86.90	Outlays from new current authority	1,518	1,629	2,678
86.93	Outlays from current balances	148	154	161
86.97	Outlays from new permanent authority	27	91	58
87.00	Total outlays (gross)	1,693	1,874	2,897
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-22	-10	-11
Net budget authority and outlays:				
89.00	Budget authority	1,725	1,871	2,990
90.00	Outlays	1,671	1,864	2,886

This appropriation provides for: processing tax returns and related documents; assisting taxpayers in filing of their returns and in paying taxes that are due; matching information returns with tax returns; internal audit and internal security; and management of financial resources, rent and utilities.

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.

Telephone and Correspondence.—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. It provides for responding to inquiries concerning tax laws, IRS bills and notices, and resolving tax account problems.

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.

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.

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

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

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1996 actual	1997 est.	1998 est.
Submission Processing:			
Number of Primary Returns Processed (in thousands)	196,400	197,900	199,964
Total Number of Individual Refunds Issued (in millions)	85.5	84.6	85.5
Processing Accuracy Rate—Paper	95%	95%	95%
Processing Accuracy Rate—Electronic Filing	99%	99%	99%
Refund Timeliness—Paper (days)	38	40	40
Refund Timeliness—Electronic Filing (days)	15.5	21	21
Telephone and Correspondence:			
Number of Calls Answered (in millions)	99.1	111.4	111.4
Telephone Level of Access	46%	60.2%	60.2%
Telephone Tax Law Accuracy Rate	91.6%	92%	92%
Automated Collection System (ACS) Dollars Collected per FTE	N/A	1.4M	1.4M
Service Center (Examination) Dollars Recommended per FTE	578,000	500,000	480,000
Problem Resolution Program Average Processing time to Close Cases (District Office) (days)	40.4	45.1	43.4
Problem Resolution Program Average Processing Time to Close Cases (Service Center) (days)	35.8	33	32.3
Problem Resolution Program Quality Customer Service Rate (CSR)	80.6	81.6	83.1
Document Matching:			
Document Matching Dollars Assessed	2.9B	1.5B	1.2B
Inspection:			
Number of Internal Audit Reports Issued	136	126	126
Number of Security Investigations Conducted	9,143	8,719	8,719
Management Services:			
Support Services Performance Index	103.8	104.2	104.2
Support Budget Cost per FTE	\$11,055	\$11,720	\$11,718
Rent and Utilities:			
Space Utilization Rate (sq. ft.)	180	170	167

Object Classification (in millions of dollars)

Identification code 20-0912-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	695	720	1,261
11.3 Other than full-time permanent	221	209	262
11.5 Other personnel compensation	39	46	63
11.8 Special personal services payments			2
11.9 Total personnel compensation	955	975	1,588
12.1 Civilian personnel benefits	229	249	380
13.0 Benefits for former personnel	30	32	33
21.0 Travel and transportation of persons	11	19	28

General and special funds—Continued

PROCESSING, ASSISTANCE, AND MANAGEMENT—Continued

Object Classification (in millions of dollars)—Continued

Identification code 20-0912-0-1-803	1996 actual	1997 est.	1998 est.	
22.0	Transportation of things	14	15	15
23.1	Rental payments to GSA	152	209	519
23.3	Communications, utilities, and miscellaneous charges	114	118	141
24.0	Printing and reproduction	85	81	81
25.1	Advisory and assistance services	9	9	9
25.2	Other services	62	81	69
25.3	Purchases of goods and services from Government accounts	51	54	50
25.4	Operation and maintenance of facilities	5	5	41
25.5	Research and development contracts	3		
25.6	Medical care			1
25.7	Operation and maintenance of equipment	1	1	5
26.0	Supplies and materials	10	14	19
31.0	Equipment	4	4	7
41.0	Grants, subsidies, and contributions	4	4	4
99.0	Subtotal, direct obligations	1,730	1,870	2,990
99.0	Reimbursable obligations	22	10	11
99.9	Total obligations	1,752	1,880	3,001

Personnel Summary

Identification code 20-0912-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	31,431	31,417	47,148
1005 Full-time equivalent of overtime and holiday hours	314	314	314
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	541	271	271

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 850), and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner [\$4,104,211,000] \$3,153,722,000, of which not to exceed \$1,000,000 shall remain available until September 30, [1999] 2000 for research. (Treasury Department Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0913-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Criminal Investigations			385
00.02 Examination	1,555	1,752	1,689
00.03 Collection	855	842	752
00.04 Employee Plans & Exempt Organizations	128	126	133
00.05 Statistics of Income			25
00.06 Chief Counsel	362	214	217
00.07 Tax Fraud & Financial Investigations	377	379	
00.08 International	37	35	
00.09 SOI/Compliance Research	60	62	
00.10 Document Matching	73	68	
00.11 Resources Management (Compliance)	725	643	
00.91 Total direct program	4,172	4,121	3,201
01.01 Reimbursable program	78	27	27
10.00 Total obligations	4,250	4,148	3,228
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	1	1	
22.00 New budget authority (gross)	4,258	4,147	3,228

22.21 Unobligated balance transferred to other accounts	-6		
22.30 Unobligated balance expiring	-2		
23.90 Total budgetary resources available for obligation	4,251	4,148	3,228
23.95 New obligations	-4,250	-4,148	-3,228
24.40 Unobligated balance available, end of year:			
Uninvested balance	1		

New budget authority (gross), detail:

Current:			
40.00 Appropriation	4,097	4,104	3,154
41.00 Transferred to other accounts		-13	
42.00 Transferred from other accounts	2	1	
43.00 Appropriation (total)	4,099	4,092	3,154
50.05 Reappropriation (indefinite)	6		
Permanent:			
60.25 Appropriation (special fund, indefinite)	75	28	47
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	78	27	27
70.00 Total new budget authority (gross)	4,258	4,147	3,228

Change in unpaid obligations:

72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	344	355	356
73.10 New obligations	4,250	4,148	3,228
73.20 Total outlays (gross)	-4,238	-4,147	-3,275
73.40 Adjustments in expired accounts	-3		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	355	356	309

Outlays (gross), detail:

86.90 Outlays from new current authority	3,877	3,887	2,996
86.93 Outlays from current balances	208	205	205
86.97 Outlays from new permanent authority	153	55	74
87.00 Total outlays (gross)	4,238	4,147	3,275

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-78	-27	-27

Net budget authority and outlays:

89.00 Budget authority	4,180	4,120	3,201
90.00 Outlays	4,160	4,120	3,248

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.

Criminal Investigations.—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.

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.

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

Collection.—This activity collects unpaid tax accounts and secures delinquent returns; 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 non-filing.

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.

Statistics of income.—This activity publishes Statistics of Income Reports on the operation of income tax laws, as required by the Internal Revenue Code for 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.

Chief 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.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1996 actual	1997 est.	1998 est.
Criminal Investigations:			
Fraud Convictions	2,028	1,756	1,756
Narcotics Convictions	887	656	656
Examination:			
Field Examination Dollars Recommended (in billions)	26.0	22.83	22.83
Field Examination Dollars Recommended per FTE	1,089,661	1,008,348	1,008,348
Appeals Non-Docketed Cycle Time (Days)	234	238	238
Appeals Staff Days Per Disposal	2.14	2.14	2.14
Collection:			
Field Collection Dollars Collected (in billions)	5.63	4.87	4.92
Field Collection Dollars Collected per FTE	486,000	462,000	476,000
Field Collection Average Cycles Per TDA/TDI Disposition	35.5	35.8	34.7
EP/EO:			
EP Determination Letter Cycle Time (Days)	175	140	170
EO Determination Letter Cycle Time (Days)	79	87	87
SOI:			
% of SOI Projects Delivered On Time	N/A	N/A	90
Quality Customer Service Rate	N/A	N/A	90%
Chief Counsel:			
Tax Administration Guidance per FTE	37	40	40
Counsel Litigation, Litigation Support and Advice per FTE	127	139	139
Number of Private Letter Rulings per FTE	49	54	54
Advance Pricing Agreements per FTE	5	5	5

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,718	2,740	2,330
11.3 Other than full-time permanent	90	82	34
11.5 Other personnel compensation	77	80	72
11.8 Special personal services payments	13	15	13
11.9 Total personnel compensation	2,898	2,917	2,449
12.1 Civilian personnel benefits	648	621	509
13.0 Benefits for former personnel	2	8	8
21.0 Travel and transportation of persons	70	87	76
22.0 Transportation of things	4	2	2
23.1 Rental payments to GSA	327	309	
23.2 Rental payments to others			
23.3 Communications, utilities, and miscellaneous charges	55	27	5
24.0 Printing and reproduction	10	5	1
25.1 Advisory and assistance services	15	19	57
25.2 Other services	74	68	56
25.3 Purchases of goods and services from Government accounts	5	5	5
25.4 Operation and maintenance of facilities	11	12	1
25.5 Research and development contracts	2		
25.6 Medical care		1	1
25.7 Operation and maintenance of equipment	14	5	4
26.0 Supplies and materials	22	20	14
31.0 Equipment	14	13	11
42.0 Insurance claims and indemnities	1		
91.0 Unvouchered		2	2
99.0 Subtotal, direct obligations	4,172	4,121	3,201
99.0 Reimbursable obligations	78	27	27
99.9 Total obligations	4,250	4,148	3,228

Personnel Summary

Identification code 20-0913-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	66,740	63,510	48,075
1005 Full-time equivalent of overtime and holiday hours	85	85	85
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment	439	399	399
2005 Full-time equivalent of overtime and holiday hours	1	1	1

INFORMATION SYSTEMS

For necessary expenses for data processing and telecommunications support for Internal Revenue Service activities, including [tax systems modernization] *developmental information systems* and operational information systems; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$1,323,075,000] \$1,272,487,000**, of which no less than **[\$130,075,000] \$130,000,000** shall be available for [Tax Systems Modernization (TSM) development and deployment] *developmental information systems* which shall be available until September 30, [1999, and of which no less than \$206,200,000 shall be available for TSM Operational Systems: *Provided*, That none of the funds made available for TSM Operational Systems shall be available after July 31, 1997, unless the Department of the Treasury has prepared a Request for Proposal which could be used as a base for a solicitation of a contract with an alternative or new Prime Contractor to manage, integrate, test and implement the TSM program: *Provided further*, That all activities associated with the development of a request for proposal, contract solicitation, and contract award for private sector assistance on TSM (both operational systems and development and deployment systems), beyond private sector assistance which is currently under contract, shall be conducted by the Department of the Treasury's Modernization Management Board: *Provided further*, That if the Internal Revenue Service determines that it is unable to meet deadlines established herein, the Secretary of the Treasury shall notify the Committees on Appropriations of the House and the Senate of the delay: *Provided further*, That the Internal Revenue Service shall submit, by February 1, 1997, a timetable for implementing,

General and special funds—Continued

INFORMATION SYSTEMS—Continued

by October 1, 1997, recommendations made by the General Accounting Office in its July 1995 report, entitled: "Tax Systems Modernization: Management and Technical Weaknesses Must Be Corrected If Modernization Is To Succeed": *Provided further*, That the Internal Revenue Service shall submit, by December 1, 1996, a schedule to transfer, not later than July 31, 1997, a majority of Tax Systems Modernization development, deployment, management, integration, and testing, from the Internal Revenue Service to the private sector] 2000. (Treasury Department Appropriations Act, 1997.)

[(RESCISSION)]

[Of the funds made available under this heading for Information Systems in Public Law 104-52, \$115,000,000 are rescinded, in Public Law 103-123, \$17,447,000 are rescinded, in Public Law 102-393, \$15,000,000 are rescinded, and in Public Law 102-141, \$27,000,000 are rescinded.] (Treasury Department Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-0919-0-1-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Operational Information Systems			1,142
00.02 Developmental Information Systems			130
00.03 TSM—Modernized Developmental	643	216	
00.04 Modernized Operational	45	207	
00.05 Services & Compliance	625	1,000	
00.06 Support Systems	92		
00.91 Total direct program	1,405	1,423	1,272
01.01 Reimbursable program	42	2	2
10.00 Total obligations	1,447	1,425	1,274
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	169	274	
22.00 New budget authority (gross)	1,552	1,151	1,274
23.90 Total budgetary resources available for obligation	1,721	1,425	1,274
23.95 New obligations	-1,447	-1,425	-1,274
24.40 Unobligated balance available, end of year:			
Uninvested balance	274		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	1,511	1,323	1,272
40.35 Appropriation rescinded		-174	
41.00 Transferred to other accounts	-1		
43.00 Appropriation (total)	1,510	1,149	1,272
Permanent:			
68.00 Spending authority from offsetting collections: Off-			
setting collections (cash)	42	2	2
70.00 Total new budget authority (gross)	1,552	1,151	1,274
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation	566	529	694
73.10 New obligations	1,447	1,425	1,274
73.20 Total outlays (gross)	-1,474	-1,260	-1,278
73.40 Adjustments in expired accounts	-10		
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation	529	694	690
Outlays (gross), detail:			
86.90 Outlays from new current authority	1,011	747	827
86.93 Outlays from current balances	421	511	449
86.97 Outlays from new permanent authority	42	2	2
87.00 Total outlays (gross)	1,474	1,260	1,278
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-42	-2	-2
Net budget authority and outlays:			
89.00 Budget authority	1,510	1,149	1,272
90.00 Outlays	1,432	1,258	1,276

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

Operational Information Systems.—This activity provides automation support for the Processing, Assistance and Management and Tax Law Enforcement appropriations. This activity also includes those Tax Systems Modernization projects that have advanced from the developmental phase to an operational mode after Servicewide implementation and acceptance.

Developmental information 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.

1998 INFORMATION SYSTEMS SCHEDULE

The performance measures for the requested developmental information systems will be provided once the systems architecture and the related sequencing plans are completed.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1996 actual	1997 est.	1998 est.
Operational Information Systems:			
Integrated Data Retrieval System (IDRS) Real Time Availability to frontline personnel	99%	99%	99%
Master File Weekend Update Completion Times	85.6%	85.6%	85.6%
Corporate Files On-Line (CFOL) Availability to frontline personnel	99%	99%	99%

Object Classification (in millions of dollars)

Identification code 20-0919-0-1-803	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	386	405	355
11.3 Other than full-time permanent	10	8	7
11.5 Other personnel compensation	10	15	10
11.9 Total personnel compensation	406	428	372
12.1 Civilian personnel benefits	79	82	72
21.0 Travel and transportation of persons	12	18	16
22.0 Transportation of things		1	3
23.1 Rental payments to GSA	37	32	
23.3 Communications, utilities, and miscellaneous charges	223	283	224
24.0 Printing and reproduction	1	2	2
25.1 Advisory and assistance services	1	24	24
25.2 Other services	235	278	247
25.3 Purchases of goods and services from Government accounts	22	20	20
25.4 Operation and maintenance of facilities	28	4	1
25.7 Operation and maintenance of equipment	111	130	134
26.0 Supplies and materials	34	31	30
31.0 Equipment	216	90	127
99.0 Subtotal, direct obligations	1,405	1,423	1,272
99.0 Reimbursable obligations	42	2	2
99.9 Total obligations	1,447	1,425	1,274

Personnel Summary

Identification code 20-0919-0-1-803	1996 actual	1997 est.	1998 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	8,471	7,999	7,162
1005 Full-time equivalent of overtime and holiday hours	67	68	65
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	123	21	20

INFORMATION TECHNOLOGY INVESTMENTS

For necessary expenses for the capital asset acquisition of information technology systems and related costs, including contracting for

information technology operations as authorized by 5 U.S.C. 3109, the following amounts, to remain available until expended: for fiscal year 1998, \$500,000,000, to become available July 1, 1998; and for fiscal year 1999, \$500,000,000, to become available on October 1, 1998.

Program and Financing (in millions of dollars)			
Identification code 20-0921-0-1-803	1996 actual	1997 est.	1998 est.
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			500
24.40 Unobligated balance available, end of year:			
Uninvested balance			500
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)			500
Net budget authority and outlays:			
89.00 Budget authority			500
90.00 Outlays			

The creation of the Information Technology Investments Account responds to the requirements of the Federal Acquisition Streamlining Act of 1994 and the Information Technology Management Reform Act of 1996 and represents new capital projects, formerly designated as Tax Systems Modernization, in the "Information Systems" account within the Internal Revenue Service (IRS). Requesting funding for projects in this account is consistent with the Administration's fixed asset policy by seeking advanced appropriations for multi-year projects. The Administration supports full funding as part of an ongoing attempt to improve cost and performance of agency procurements. The Administration's goal is to ensure that capital assets support core/priority mission of the agency; the assets have demonstrated a projected return on investment that is clearly articulated, cost-benefits of acquisition have been evaluated, and to help ensure accountability. To implement the Administration's full funding policy, advance appropriations are requested for information technology investments for the IRS's primary business lines: submission processing, electronic commerce, customer service; compliance, and corporate systems. Investments in information technology will be predicated on a systems architecture that integrates functional requirements with infrastructure and data security; a project sequencing plan that details the logical sequence of systems development roll-out and phase out of legacy systems; and business cases that incorporate known outcomes of reengineering and electronic commerce and redesigns of work processes.

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)			
Identification code 20-0906-0-1-609	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 44.0)	19,159	21,163	21,983
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	19,159	21,163	21,983
23.95 New obligations	-19,159	-21,163	-21,983
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	19,159	21,163	21,983
Change in unpaid obligations:			
73.10 New obligations	19,159	21,163	21,983
73.20 Total outlays (gross)	-19,159	-21,163	-21,983
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	19,159	21,163	21,983

Net budget authority and outlays:			
	1996 actual	1997 est.	1998 est.
89.00 Budget authority	19,159	21,163	21,983
90.00 Outlays	19,159	21,163	21,983

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

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)			
Identification code 20-0904-0-1-908	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	2,172	2,644	2,753
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,172	2,644	2,753
23.95 New obligations	-2,172	-2,644	-2,753
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	2,172	2,644	2,753
Change in unpaid obligations:			
73.10 New obligations	2,172	2,644	2,753
73.20 Total outlays (gross)	-2,172	-2,644	-2,753
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2,172	2,644	2,753
Net budget authority and outlays:			
89.00 Budget authority	2,172	2,644	2,753
90.00 Outlays	2,172	2,644	2,753

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.

Public enterprise funds:

FEDERAL TAX LIEN REVOLVING FUND			
Program and Financing (in millions of dollars)			
Identification code 20-4413-0-3-803	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 32.0)	3	3	3
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year:			
Uninvested balance	7	8	8
22.00 New budget authority (gross)	3	3	3
23.90 Total budgetary resources available for obligation	10	11	11
23.95 New obligations	-3	-3	-3
24.40 Unobligated balance available, end of year:			
Uninvested balance	8	8	8
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	3	3	3
Change in unpaid obligations:			
72.42 Unpaid obligations, start of year: Obligated balance:			
U.S. Securities: Unrealized discounts	-1	-2	-2

Public enterprise funds—Continued**FEDERAL TAX LIEN REVOLVING FUND—Continued**

Program and Financing (in millions of dollars)—Continued

Identification code 20-4413-0-3-803	1996 actual	1997 est.	1998 est.
73.10 New obligations	3	3	3
73.20 Total outlays (gross)	-2	-3	-3
74.42 Unpaid obligations, end of year: Obligated balance: U.S. Securities: Unrealized discounts	-2	-2	-2
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2	3	3
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-3	-3	-3
Net budget authority and outlays:			
89.00 Budget authority			
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 remainder, if any, would revert to the parties legally entitled to it.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

SECTION 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred by any other Internal Revenue Service appropriation upon [the] advance [approval of] notice to the House and Senate Committees on Appropriations.

SEC. 102. 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.

[SEC. 103. The funds provided in this Act for the Internal Revenue Service shall be used to provide as a minimum, the fiscal year 1995 level of service, staffing, and funding for Taxpayer Services.]

[SEC. 104. No funds available in this Act to the Internal Revenue Service for separation incentive payments as authorized by section 663 of this Act may be obligated without the advance approval of the House and Senate Committees on Appropriations.]

[SEC. 105. The Internal Revenue Service (IRS) may proceed with its field support reorganization in fiscal year 1997 after it submits its report, no earlier than March 1, 1997, to the Committees on Appropriations of the House and Senate only if the IRS maintains, in fiscal year 1997, the current level of taxpayer service employees that work on cases generated through walk in visits and telephone calls to IRS offices.]

[SEC. 106. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased manpower to provide sufficient and effective 1-800 help line for taxpayers. The Commissioner shall make the improvement of the IRS 1-800 help line service a priority and allocate resources necessary to increase phone lines and staff to improve the IRS 1-800 help line service.]

[SEC. 107. No funds made available by this Act, or any other Act, to the Internal Revenue Service may be used to pay for the design and printing of more than two ink colors on the covers of income tax packages, and such ink colors must be the same colors as used to print the balance of the material in each package.]

[SEC. 108. Notwithstanding any other provision of law, no field support reorganization of the Internal Revenue Service shall be undertaken in Aberdeen, South Dakota until the Internal Revenue Service toll-free help phone line assistance program reaches at least an 80 percent service level. The Commissioner shall submit to Congress a report and the GAO shall certify to Congress that the 80 percent service level has been met.] (Treasury Department Appropriations Act, 1997.)

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 [702] 705 vehicles for police-type use, of which [665] 675 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 \$20,000 for official reception and representation expenses; for sponsorship of a conference for the *Women in Federal Law Enforcement, to be held during fiscal year 1998*; 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"; \$528,262,000, of which \$1,200,000 shall be available as a grant for activities related to the investigations of missing and exploited children and shall remain available until expended] \$575,971,000. (Treasury Department Appropriations Act, 1997.)

[RECISSION]

[For an additional amount for the necessary expenses of the United States Secret Service \$3,026,000, to remain available until expended: *Provided*, That of the amount provided, \$3,026,000 is designated by Congress as an emergency requirement pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.] (Treasury, Postal Service, and General Government Appropriations Act, 1997.)

Program and Financing (in millions of dollars)

Identification code 20-1408-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Protection, investigations, and uniformed activities	507	520	576
00.02 Other security programs	3	6	
00.03 Presidential candidate protective activities	19	7	
00.91 Total direct program	529	533	576
01.01 Reimbursable program	5	3	3
10.00 Total obligations	534	536	579
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year: Brought Forward October 1 (no year)	5	2	
22.00 New budget authority (gross)	538	534	579
22.30 Unobligated balance expiring	-8		
23.90 Total budgetary resources available for obligation	535	536	579
23.95 New obligations	-534	-536	-579
24.40 Unobligated balance available, end of year: Uninvested balance	2		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	531	531	576
50.00 Reappropriation	2		
Permanent:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	5	3	3
70.00 Total new budget authority (gross)	538	534	579
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance: Appropriation	60	68	73
73.10 New obligations	534	536	579
73.20 Total outlays (gross)	-518	-531	-574
73.40 Adjustments in expired accounts	-8		
74.40 Unpaid obligations, end of year: Obligated balance: Appropriation	68	73	78
Outlays (gross), detail:			
86.90 Outlays from new current authority	467	478	518
86.93 Outlays from current balances	46	50	53
86.97 Outlays from new permanent authority	5	3	3
87.00 Total outlays (gross)	518	531	574
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-5	-3	-3
Net budget authority and outlays:			
89.00 Budget authority	533	531	576
90.00 Outlays	514	528	571

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 in-

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

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

Performance Indicators

	1996 actual	1997 est.	1998 est.
Cases Closed—The total number of cases worked and closed, excluding protective intelligence, protective surveys, and administratively closed cases	27,393	31,000	31,000
Arrests—The total number of arrests reported by field offices	11,889	12,000	12,000
Counterfeit Notes Seized—Value of counterfeit notes seized expressed in dollars	\$169,288,300	\$195,000,000	\$195,000,000
Permanent Protection (Protection is measured in numbers of protectee stops. A stop is generally considered a city visited by a protectee.)	3,518	3,700	3,700
Foreign Dignitaries Protection	1,541	1,000	1,000
Candidate/Nominee Protection	588	600	0

Object Classification (in millions of dollars)

Identification code 20-1408-0-1-751	1996 actual	1997 est.	1998 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	200	225	235
11.3 Other than full-time permanent	25	24	24
11.5 Other personnel compensation	75	68	70
11.9 Total personnel compensation	300	317	329
12.1 Civilian personnel benefits	73	77	85
21.0 Travel and transportation of persons	52	38	37
22.0 Transportation of things	3	2	2
23.1 Rental payments to GSA	34	35	36
23.2 Rental payments to others	1		1
23.3 Communications, utilities, and miscellaneous charges	13	10	12
24.0 Printing and reproduction	1	1	1
25.2 Other services	29	26	34
26.0 Supplies and materials	7	7	7
31.0 Equipment	14	18	31
32.0 Land and structures	2	1	1
41.0 Grants, subsidies, and contributions		1	
99.0 Subtotal, direct obligations	529	533	576
99.0 Reimbursable obligations	4	2	2
99.5 Below reporting threshold	1	1	1
99.9 Total obligations	534	536	579

Personnel Summary

Identification code 20-1408-0-1-751	1996 actual	1997 est.	1998 est.
Total compensable workyears:			
1001 Full-time equivalent employment	4,638	4,951	5,007
1005 Full-time equivalent of overtime and holiday hours	1,407	1,201	1,207

General and special funds—Continued

ACQUISITION, CONSTRUCTION, IMPROVEMENT, AND RELATED EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of construction, repair, alteration, and improvement of facilities, [\$37,365,000, of which \$8,200,000 shall be available for the Rowley Secret Service Training Center] \$9,176,000, 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: *Provided further*, That funds for the] and the James J. Rowley [Secret Service] Training Center [shall not be available until a prospectus authorizing such facilities is approved in accordance with the Public Buildings Act of 1959, as amended, except that funds may be expended for required expenses in connection with the development of a proposed prospectus]. (*Department of the Treasury Appropriations Act, 1997.*)

Program and Financing (in millions of dollars)

Identification code 20-1409-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations		47	9
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		37	9
22.22 Unobligated balance transferred from other accounts		10	
23.90 Total budgetary resources available for obligation		47	9
23.95 New obligations		-47	-9
New budget authority (gross), detail:			
40.00 Appropriation		37	9
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation			43
73.10 New obligations		47	9
73.20 Total outlays (gross)		-4	-15
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation		43	37
Outlays (gross), detail:			
86.90 Outlays from new current authority		4	1
86.93 Outlays from current balances			14
87.00 Total outlays (gross)		4	15
Net budget authority and outlays:			
89.00 Budget authority		37	9
90.00 Outlays		4	15

This account provides funding for the interior build out of a new United States Secret Service headquarters building and for the James J. Rowley Training Center to continue development of the current Master Plan and to maintain and renovate existing facilities to ensure efficient and full utilization of the center.

Object Classification (in millions of dollars)

Identification code 20-1409-0-1-751	1996 actual	1997 est.	1998 est.
23.3 Communications, utilities, and miscellaneous charges		8	1
25.2 Other services		3	4
31.0 Equipment		11	1
32.0 Land and structures		25	3
99.9 Total obligations		47	9

CONTRIBUTION FOR ANNUITY BENEFITS

Program and Financing (in millions of dollars)

Identification code 20-1407-0-1-751	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 12.1)	46	46	56
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	46	46	56
23.95 New obligations	-46	-46	-56
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	46	46	56
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance:			
Appropriation		7	3
73.10 New obligations	46	46	56
73.20 Total outlays (gross)	-42	-50	-56
74.40 Unpaid obligations, end of year: Obligated balance:			
Appropriation		3	3
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	42	46	53
86.98 Outlays from permanent balances		4	3
87.00 Total outlays (gross)	42	50	56
Net budget authority and outlays:			
89.00 Budget authority	46	46	56
90.00 Outlays	42	50	56

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	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations	370	356	360
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
U.S. Securities:			
21.91 Par value	23	29	45
21.92 Unrealized discounts	-4	-3	
21.99 Total unobligated balance, start of year	19	26	45
22.00 New budget authority (gross)	377	375	362
23.90 Total budgetary resources available for obligation	396	401	407
23.95 New obligations	-370	-356	-360
Unobligated balance available, end of year:			
U.S. Securities:			
24.91 Par value	29	45	47
24.92 Unrealized discounts	-3		
24.99 Total unobligated balance, end of year	26	45	47
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	377	375	362
Change in unpaid obligations:			
72.91 Unpaid obligations, start of year: Obligated balance:			
U.S. Securities: Par value	217	230	202
73.10 New obligations	370	356	360
73.20 Total outlays (gross)	-357	-384	-362

74.91	Unpaid obligations, end of year: Obligated balance:			
	U.S. Securities: Par value	230	202	200
Outlays (gross), detail:				
86.97	Outlays from new permanent authority	357	375	362
86.98	Outlays from permanent balances		9	
87.00	Total outlays (gross)	357	384	362
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-11	-11	-11
88.40	Non-Federal sources	-366	-364	-351
88.90	Total, offsetting collections (cash)	-377	-375	-362
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	-20	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 2,155 national bank examiners. At present, there are approximately 2,736 national banks with total assets of more than \$2.5 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	1995 actual	1996 actual	1997 est.	1998 est.
0101 Revenue	379	372	375	353
0102 Expense	-380	-371	-356	-346
0109 Net income or loss (-)	-1	1	19	7

Balance Sheet (in millions of dollars)

Identification code 20-8413-0-8-373	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	6	6	13	13
Investments in US securities:				
1102 Treasury securities, par	231	247	245	245
1106 Receivables, net	1	1	1	1
1107 Advances and prepayments	1	1	1	1
Non-Federal assets:				
1206 Receivables, net	4	4	2	2
1207 Advances and prepayments	2	2	2	2
1803 Other Federal assets: Property, plant and equipment, net	93	97	106	106
1999 Total assets	338	358	370	370
LIABILITIES:				
Federal liabilities: Accounts payable				
2101	35	36		
Non-Federal liabilities:				
2201 Accounts payable	8	8	7	7
2206 Pension and other actuarial liabilities	1	1	3	3
2207 Other	182	187	103	106
2999 Total liabilities	226	232	113	116
NET POSITION:				
3200 Invested capital	112	126	257	254
3999 Total net position	112	126	257	254

4999	Total liabilities and net position	338	358	370	370
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Object Classification (in millions of dollars)

Identification code 20-8413-0-8-373	1996 actual	1997 est.	1998 est.
Personnel compensation:			
11.1 Full-time permanent	211	209	204
11.3 Other than full-time permanent		6	6
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	213	217	212
12.1 Civilian personnel benefits	57	54	56
21.0 Travel and transportation of persons	28	27	28
22.0 Transportation of things	1	1	2
23.2 Rental payments to others	27	25	25
23.3 Communications, utilities, and miscellaneous charges	8	5	6
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	15	11	14
26.0 Supplies and materials	7	7	7
31.0 Equipment	14	8	9
32.0 Land and structures	-3	-1	-1
99.0 Subtotal, reimbursable obligations	369	356	360
99.5 Below reporting threshold	1		
99.9 Total obligations	370	356	360

Personnel Summary

Identification code 20-8413-0-8-373	1996 actual	1997 est.	1998 est.
Total compensable workyears:			
2001 Full-time equivalent employment	3,456	3,100	3,100
2005 Full-time equivalent of overtime and holiday hours	4	4	4

OFFICE OF THRIFT SUPERVISION

Federal Funds

Public enterprise funds:

OFFICE OF THRIFT SUPERVISION

Program and Financing (in millions of dollars)

Identification code 20-4108-0-3-373	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations	143	145	139
Budgetary resources available for obligation:			
Unobligated balance available, start of year:			
U.S. Securities:			
21.91 Par value	56	77	76
21.92 Unrealized discounts		-1	
21.99 Total unobligated balance, start of year	56	76	76
22.00 New budget authority (gross)	163	145	139
23.90 Total budgetary resources available for obligation	219	221	215
23.95 New obligations	-143	-145	-139
Unobligated balance available, end of year:			
U.S. Securities:			
24.91 Par value	77	76	76
24.92 Unrealized discounts	-1		
24.99 Total unobligated balance, end of year	76	76	76
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross):			
Offsetting collections (cash)	163	145	139
Change in unpaid obligations:			
Unpaid obligations, start of year: Obligated balance:			
U.S. Securities: Par value			
72.91	69	68	68
73.10 New obligations	143	145	139
73.20 Total outlays (gross)	-144	-145	-139
Unpaid obligations, end of year: Obligated balance:			
U.S. Securities: Par value			
74.91	68	68	68
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	144	145	139

Public enterprise funds—Continued**OFFICE OF THRIFT SUPERVISION—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-4108-0-3-373	1996 actual	1997 est.	1998 est.
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	-157	-140	-134
88.90 Total, offsetting collections (cash)	-163	-145	-139
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-19		

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 Bank 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 1,300 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	1995 actual	1996 actual	1997 est.	1998 est.
0101 Revenue	192	151	145	141
0102 Expense	-187	-140	-144	-138
0109 Net income or loss (-)	5	11	1	3

Balance Sheet (in millions of dollars)

Identification code 20-4108-0-3-373	1995 actual	1996 actual	1997 est.	1998 est.
ASSETS:				
Investments in US securities:				
1102 Federal assets: Treasury securities, par	125	146	146	146
1803 Other Federal assets: Property, plant and equipment, net	54	45	46	47
1999 Total assets	179	191	192	193
LIABILITIES:				
2201 Non-Federal liabilities: Accounts payable	62	61	62	64
2999 Total liabilities	62	61	62	64
NET POSITION:				
3100 Appropriated capital	64	85	84	82
3200 Invested capital	53	45	46	47
3999 Total net position	117	130	130	129
4999 Total liabilities and net position	179	191	192	193

Object Classification (in millions of dollars)

Identification code 20-4108-0-3-373	1996 actual	1997 est.	1998 est.
Personnel compensation:			
11.1 Full-time permanent	84	85	85
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	86	87	87

12.1 Civilian personnel benefits	23	23	23
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	9	10	9
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	6	6	5
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.2 Other services	10	9	8
26.0 Supplies and materials	1	1	1
31.0 Equipment	3	4	1
32.0 Land and structures	1	1	1
99.0 Subtotal, reimbursable obligations	143	145	139
99.9 Total obligations	143	145	139

Personnel Summary

Identification code 20-4108-0-3-373	1996 actual	1997 est.	1998 est.
Total compensable workyears:			
2001 Full-time equivalent employment	1,424	1,375	1,325
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	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	343,955	356,740	365,344
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	343,955	356,740	365,344
23.95 New obligations	-343,955	-356,740	-365,344
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	343,955	356,740	365,344
Change in unpaid obligations:			
73.10 New obligations	343,955	356,740	365,344
73.20 Total outlays (gross)	-343,955	-356,740	-365,344
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	343,955	356,740	365,344
Net budget authority and outlays:			
89.00 Budget authority	343,955	356,740	365,344
90.00 Outlays	343,955	356,740	365,344

Summary of Budget Authority and Outlays

(in millions of dollars)

	1996 actual	1997 est.	1998 est.
Enacted/requested:			
Budget Authority	343,955	356,740	365,344
Outlays	343,955	356,740	365,344
Legislative proposal, not subject to PAYGO:			
Budget Authority			763
Outlays			763
Total:			
Budget Authority	343,955	356,740	366,107
Outlays	343,955	356,740	366,107

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

INTEREST ON THE PUBLIC DEBT
(Legislative Proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0550-2-1-901	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)			763
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			763
23.95 New obligations			-763
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)			763
Change in unpaid obligations:			
73.10 New obligations			763
73.20 Total outlays (gross)			-763
Outlays (gross), detail:			
86.97 Outlays from new permanent authority			763
Net budget authority and outlays:			
89.00 Budget authority			763
90.00 Outlays			763

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

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	1996 actual	1997 est.	1998 est.
Governmental receipts:			
20-015600 Transfer of excise taxes for general fund transportation related activities: Legislative proposal, subject to PAYGO			646
20-015800 Transportation fuels tax	7,468	7,669	7,835
20-065000 Deposit of earnings, Federal Reserve System	20,477	23,184	22,910
Legislative proposal, subject to PAYGO			96
20-085000 Registration, filing, and transaction fees	5	5	5
20-086900 Fees for legal and judicial services, not otherwise classified	56	56	56
20-089100 Miscellaneous fees for regulatory and judicial services, not otherwise classified	7	7	7
20-101000 Fines, penalties, and forfeitures, agricultural laws	2	2	2
20-102000 Fines, penalties, and forfeitures, economic stabilization laws	90		
20-103000 Fines, penalties and forfeitures, immigration and labor laws	59	59	59
20-104000 Fines, penalties, and forfeitures, customs, commerce, and antitrust laws	83	83	83
20-105000 Fines, penalties, and forfeitures, narcotic prohibition and alcohol laws	2	2	2
20-106000 Forfeitures of unclaimed money and property	77	77	77
20-108000 Fines, penalties, and forfeitures, Federal coalmine health and safety laws	15	15	15
20-109900 Fines, penalties and forfeitures, not otherwise classified	246	246	246
20-129900 Gifts to the United States, not otherwise classified	2	2	2
20-241100 User fees for IRS, Treasury	50	50	52
20-309200 Recovery from Highway Trust Fund for refunds of taxes	664	1,047	1,071
20-309400 Recovery from Airport and Airway Trust Fund for refunds of taxes	36	7	
20-309900 Refunds of moneys erroneously received and recovered (20X1807)	-121	-20	-20
95-085015 Registration, filing, and transaction fees, SEC	532	527	568
99-011050 Individual income taxes	656,351	674,276	708,311
Legislative proposal, subject to PAYGO		-1,659	-17,178
99-011100 Corporation income and excess profits taxes	171,501	176,196	187,013
Legislative proposal, subject to PAYGO		-1	1,280
99-015250 Other Federal fund excise taxes	-692	-111	-285

Legislative proposal, subject to PAYGO		-327	6
99-015300 Estate and gift taxes	17,189	17,588	18,818
Legislative proposal, subject to PAYGO			-1
99-015500 Tobacco excise tax	5,795	5,694	5,661
99-015600 Alcohol excise tax	7,220	7,171	7,119
99-015700 Telephone excise tax	4,234	4,485	4,746
99-031050 Other Federal fund customs duties	12,054	10,621	12,566
Legislative proposal, subject to PAYGO			-799
99-089400 Ozone depleting chemicals tax	320	113	47
General Fund Governmental receipts	903,722	927,064	961,016
Offsetting receipts from the public:			
20-143500 General fund proprietary interest receipts, not otherwise classified, Treasury	196	196	196
20-144100 Interest on loans to the District of Columbia	4	3	3
20-145000 Interest payments from States, Cash management improvement	46	67	65
20-146100 Interest on loans to United Kingdom	27	25	22
20-146310 Interest on quota in International Monetary Fund	475	483	483
20-148400 Interest on deposits in tax and loan accounts	757	736	750
20-149900 Net interest received from direct loan financing accounts	3,031	4,391	5,754
20-247500 Vendor user fees, Treasury: Legislative proposal, subject to PAYGO			15
20-261300 Proceeds from the sale of United States Enrichment Corporation			1,800
20-286800 Dollar conversion of foreign currency loan repayments, Treasury	13	13	13
20-296100 Repayment of loans to United Kingdom	106	108	110
20-322000 All other general fund proprietary receipts, Treasury	1,236	1,000	1,000
20-387500 Budget clearing account (suspense)	264		
General Fund Offsetting receipts from the public	6,155	7,022	10,211
Intragovernmental payments:			
13-141000 Interest on investment, economic development revolving fund	4	4	4
14-142400 Interest on investment, Colorado River projects	120	87	67
14-142700 Interest on advances to Colorado River Dam Fund, Boulder Canyon project	14	14	14
20-135100 Interest on loans to BPA	354	408	425
20-135400 Interest on loans for housing for the elderly or handicapped	555	435	361
20-135500 Interest on loans to Land Acquisition and Development Fund, PADC: Legislative proposal, not subject to PAYGO		157	
20-136100 Interest on loans to the Secretary of Transportation, Railroad rehabilitation and improvement fund	3		
20-136300 Interest on loans for college housing and academic facilities loans, Education	12	12	11
20-140100 Interest on loans to Commodity Credit Corporation	355	76	342
20-140500 Interest on loans to H.U.D., college housing loans, ED	9	11	12
20-141700 Interest on loans to Tennessee Valley Authority	1	4	2
20-141800 Interest on loans to Federal Financing Bank	6,458	4,351	3,958
20-142500 Interest on loans to Rural Development Insurance Fund	140	139	136
20-143000 Interest on loans to Rural housing insurance fund	1		
20-143300 Interest on loans to National flood insurance fund, FEMA	12	42	42
20-143900 Interest on loans to Rural Telephone Bank	33	28	7
20-149100 Interest on net investments, Panama Canal Commission		6	6
20-149500 Interest payments on repayable advances to the Black Lung Disability Trust Fund	445	465	494
20-149700 Payment of interest on advances to the Railroad Retirement Board	248	244	236
20-241600 Charges for administrative expenses of Social Security Act as amended	304	304	305
20-320000 Receivables from cancelled accounts, Treasury	184	184	184
20-330500 Transfer of excess receipts to the general fund, trust fund payments	17		
20-388500 Undistributed intragovernmental payments, Treasury	-7		
72-138000 Interest on loans to A.I.D. Housing Guaranty Program	11	11	11
73-142800 Interest on advances to Small Business Administration	188	162	138
91-142200 Interest on loans, Higher Education Facilities Loan Fund	3	3	3

General Fund Intragovernmental payments	9,464	7,147	6,758
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OTHER CONSOLIDATED RECEIPT ACCOUNTS

(in millions of dollars)

	1996 actual	1997 est.	1998 est.
20-977910 Employing agency contributions, miscellaneous trust funds, government-wide		1	1
20-977920 Interest, miscellaneous trust funds, government-wide	1	2	2

GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY

SECTION 111. 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, 1997, shall be made in compliance with the reprogramming guidelines contained in the House and Senate reports accompanying this Act.]

SEC. [112] 101. 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. 113. 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. 114. The Internal Revenue Service shall institute policies and procedures which will safeguard the confidentiality of taxpayer information.]

SEC. 115. The funds provided to the Bureau of Alcohol, Tobacco and Firearms for fiscal year 1997 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. 116. Paragraph (3)(C) of section 9703(g) of title 31, United States Code, is amended—

(1) by striking in the third sentence “and at the end of each fiscal year thereafter”;

(2) by inserting in lieu thereof “1994, 1995, and 1996”; and

(3) by adding at the end the following new sentence: “At the end of fiscal year 1997, and at the end of each fiscal year thereafter, the Secretary shall reserve any amounts that are required to be retained in the Fund to ensure the availability of amounts in the subsequent fiscal year for purposes authorized under subsection (a).”]

SEC. 117. Of the funds available to the Internal Revenue Service, \$13,000,000 shall be made available to continue the private sector debt collection program which was initiated in fiscal year 1996 and \$13,000,000 shall be transferred to the Departmental Offices appropriation to initiate a new private sector debt collection program: *Provided*, That the transfer provided herein shall be in addition to any other transfer authority contained in this Act.]

SEC. 118. Section 923(j) of title 18, United States Code, is amended by striking the period after the last sentence, and inserting the following: “, including the right of a licensee to conduct ‘curios or relics’ firearms transfers and business away from their business premises with another licensee without regard as to whether the location of where the business is conducted is located in the State specified on the license of either licensee.”.]

SEC. 102. 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. 103. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental 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, 1997.)

TITLE V—GENERAL PROVISIONS

THIS ACT

SECTION 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. Section 5131 of title 31, United States Code, is amended—

(1) by striking subsection (c); and

(2) by redesignating subsection (d) as subsection (c).]

SEC. [504] 503. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the Tariff Act of 1930.

SEC. [505] 504. 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 Glynco, Georgia, and Artesia, New Mexico, out of the Treasury Department.

SEC. [506] 505. 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] 506. 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).

SEC. [508] 507. The Office of Personnel Management may, during the fiscal year ending September 30, [1997] 1998, 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. The United States Secret Service may, during the fiscal year ending September 30, 1997, and hereafter, accept donations of money to offset 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. [510] 508. No part of any appropriation contained in this Act shall be available to pay the salary for any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his period of active military or naval service and has within 90 days after his release from such service or from hospitalization continuing after discharge for a period of not more than 1 year made application for restoration to his former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his former position and has not been restored thereto.

SEC. [511] 509. 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 advance notice* to the House and Senate Committees on Appropriations.

SEC. [512] 510. 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. [513] 511. (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. [514] 512. If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a “Made in America” inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, such person shall be ineligible to receive any contract or subcontract made with funds provided pursuant to this Act, pursuant to the debarment, suspension, and ineligibility procedures described in sections 9.400 through 9.409 of title 48, Code of Federal Regulations.

SEC. [515] 513. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [1997] 1998 from appropriations made available for salaries and expenses for fiscal year [1997] 1998 in this Act, shall remain available through September 30, [1998] 1999, 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. 516. 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 in the budget estimates submitted for appropriations without the advance approval of the House and Senate Committees on Appropriations: *Provided*, 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: *Provided further*, That this provision does not apply to accounts that do not contain an object identification for travel.]

[SEC. 517. Notwithstanding any other provision of law or regulation during the fiscal year ending September 30, 1997, and thereafter:

(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. 518. 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.]

[SEC. 519. The provision of section 518 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.]

[SEC. 520. 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. 521. Notwithstanding title 5, United States Code, Personal Service Contractors (PSC) employed by the Department of the Treasury shall be considered as Federal Government employees for purposes of making available Federal employee health and life insurance.]

[SEC. 522. Section 5131 of title 31, United States Code, is amended by striking subsection (c); and by redesignating subsection (d) as subsection (c).]

[SEC. 523. Section 5112(i)(4) of title 31, United States Code, is amended by adding at the end the following new subparagraph:

“(C) The Secretary may continue to mint and issue coins in accordance with the specifications contained in paragraphs (7), (8), (9), and (10) of subsection (a) and paragraph (1)(A) of this subsection at the same time the Secretary in minting and issuing other bullion and proof gold coins under this subsection in accordance with such program procedures and coin specifications, designs, varieties, quantities, denominations, and inscriptions as the Secretary, in the Secretary’s discretion, may prescribe from time to time.”: *Provided*, That profits generated from the sale of gold to the United States Mint for this program shall be considered as a receipt to be deposited into the General Fund of the Treasury.]

[SEC. 524. Section 5112 of title 31, United States Code, is amended by adding at the end the following new subsection:

“(k) The Secretary may mint and issue bullion and proof platinum coins in accordance with such specifications, designs, varieties, quantities, denominations, and inscriptions as the Secretary, in the Secretary’s discretion, may prescribe from time to time.”: *Provided*, That the Secretary is authorized to use Government platinum reserves stockpiled at the United States Mint as working inventory and shall ensure that reserves utilized are replaced by the Mint.]

[SEC. 526. (a) REIMBURSEMENT OF CERTAIN ATTORNEY FEES AND COSTS.—

(1) IN GENERAL.—The Secretary of the Treasury shall pay from amounts appropriated in title I of this Act under the heading, “Departmental Offices, Salaries and Expenses”, up to \$500,000 to reimburse former employees of the White House Travel Office whose employment in that Office was terminated on May 19, 1993, for any attorney fees and costs they incurred with respect to that termination.

(2) VERIFICATION REQUIRED.—The Secretary shall pay an individual in full under paragraph (1) upon submission by the individual of documentation verifying the attorney fees and costs.

(3) NO INFERENCE OF LIABILITY.—Liability of the United States shall not be inferred from enactment of or payment under this subsection.

THIS ACT—Continued

(b) **LIMITATION ON FILING OF CLAIMS.**—The Secretary of the Treasury shall not pay any claim filed under this section that is filed later than 120 days after the date of the enactment of this Act.

(c) **LIMITATION.**—Payments under subsection (a) shall not include attorney fees or costs incurred with respect to any Congressional hearing or investigation into the termination of employment of the former employees of the White House Travel Office.

(d) **REDUCTION.**—The amount paid pursuant to this section to an individual for attorney fees and costs described in subsection (a) shall be reduced by any amount received before the date of the enactment of this Act, without obligation for repayment by the individual, for payment of such attorney fees and costs (including any amount received from the funds appropriated for the individual in the matter relating to the “Office of the General Counsel” under the heading “Office of the Secretary” in title I of the Department of Transportation and Related Agencies Appropriations Act, 1994).

(e) **PAYMENT IN FULL SETTLEMENT OF CLAIMS AGAINST THE UNITED STATES.**—Payment under this section, when accepted by an individual described in subsection (a), shall be in full satisfaction of all claims of, or on behalf of, the individual against the United States that arose out of the termination of the White House Travel Office employment of that individual on May 19, 1993.]

SEC. [527] 514. None of the funds made available in this Act may be used by the Executive Office of the President to request from the Federal Bureau of Investigation any official background investigation report on any individual, except when it is made known to the Federal official having authority to obligate or expend such funds that—

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

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

[SEC. 528. (a) CLOSING OF ALLEY.—The alley bisecting the property on which a facility is being constructed for use by the United States Government at 930 H Street, N.W., Washington, District of Columbia, is closed to the public, without regard to any contingencies.

(b) **JURISDICTION.**—The Administrator of General Services shall have administrative jurisdiction over, and shall hold title on behalf of the United States in, the alley, property, and facility referred to in subsection (a).]

[SEC. 529. (a) COMMEMORATIVE COIN PROGRAM RESTRICTIONS.—Section 5112 of title 31, United States Code, as amended by sections 524 and 530 of this Act, is amended by adding at the end the following new subsection:

“(m) **COMMEMORATIVE COIN PROGRAM RESTRICTIONS.**—

“(1) **MAXIMUM NUMBER.**—Beginning January 1, 1999, the Secretary may mint and issue commemorative coins under this section during any calendar year with respect to not more than 2 commemorative coin programs. 122

“(2) **MINTAGE LEVELS.**—

“(A) **IN GENERAL.**—Except as provided in subparagraph (B), in carrying out any commemorative coin program, the Secretary shall mint—

“(i) not more than 750,000 clad half-dollar coins;

“(ii) not more than 500,000 silver one-dollar coins; and

“(iii) not more than 100,000 gold five-dollar or ten-dollar coins.

“(B) **EXCEPTION.**—If the Secretary determines, based on independent, market-based research conducted by a designated recipient organization of a commemorative coin program, that the mintage levels described in subparagraph (A) are not adequate to meet public demand for that commemorative coin, the Secretary may waive one or more of the requirements of subparagraph (A) with respect to that commemorative coin program.

“(C) **DESIGNATED RECIPIENT ORGANIZATION DEFINED.**—For purposes of this paragraph, the term ‘designated recipient organization’ means any organization designated, under any provision of law, as the recipient of any surcharge imposed on the sale of any numismatic item.”.

(b) **RECOVERY OF MINT EXPENSES REQUIRED BEFORE PAYMENT OF SURCHARGES TO ANY RECIPIENT ORGANIZATION.**—

(1) **CLARIFICATION OF LAW RELATING TO DEPOSIT OF SURCHARGES IN THE NUMISMATIC PUBLIC ENTERPRISE FUND.**—Section 5134(c)(2) of title 31, United States Code, is amended by inserting “, including amounts attributable to any surcharge imposed with respect to the sale of any numismatic item” before the period.

(2) **CONDITIONS ON PAYMENT OF SURCHARGES TO RECIPIENT ORGANIZATIONS.**—Section 5134 of title 31, United States Code, is amended by adding at the end the following new subsection:

“(f) **CONDITIONS ON PAYMENT OF SURCHARGES TO RECIPIENT ORGANIZATIONS.**—

“(1) **PAYMENT OF SURCHARGES.**—Notwithstanding any other provision of law, no amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item shall be paid from the fund to any designated recipient organization unless—

“(A) all numismatic operation and program costs allocable to the program under which such numismatic item is produced and sold have been recovered; and

“(B) the designated recipient organization submits an audited financial statement that demonstrates to the satisfaction of the Secretary of the Treasury that, with respect to all projects or purposes for which the proceeds of such surcharge may be used, the organization has raised funds from private sources for such projects and purposes in an amount that is equal to or greater than the maximum amount the organization may receive from the proceeds of such surcharge.

“(2) **ANNUAL AUDITS.**—

“(A) **ANNUAL AUDITS OF RECIPIENTS REQUIRED.**—Each designated recipient organization that receives any payment from the fund of any amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item shall provide, as a condition for receiving any such amount, for an annual audit, in accordance with generally accepted government auditing standards by an independent public accountant selected by the organization, of all such payments to the organization beginning in the first fiscal year of the organization in which any such amount is received and continuing until all amounts received by such organization from the fund with respect to such surcharges are fully expended or placed in trust.

“(B) **MINIMUM REQUIREMENTS FOR ANNUAL AUDITS.**—At a minimum, each audit of a designated recipient organization pursuant to subparagraph (A) shall report—

“(i) the amount of payments received by the designated recipient organization from the fund during the fiscal year of the organization for which the audit is conducted that are derived from the proceeds of any surcharge imposed on the sale of any numismatic item;

“(ii) the amount expended by the designated recipient organization from the proceeds of such surcharges during the fiscal year of the organization for which the audit is conducted; and

“(iii) whether all expenditures by the designated recipient organization during the fiscal year of the organization for which the audit is conducted from the proceeds of such surcharges were for authorized purposes.

“(C) **RESPONSIBILITY OF ORGANIZATION TO ACCOUNT FOR EXPENDITURES OF SURCHARGES.**—Each designated recipient organization that receives any payment from the fund of any amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item shall take appropriate steps, as a condition for receiving any such payment, to ensure that the receipt of the payment and the expenditure of the proceeds of such surcharge by the organization in each fiscal year of the organization can be accounted for separately from all other revenues and expenditures of the organization.

“(D) **SUBMISSION OF AUDIT REPORT.**—Not later than 90 days after the end of any fiscal year of a designated recipient organization for which an audit is required under subparagraph (A), the organization shall—

“(i) submit a copy of the report to the Secretary of the Treasury; and

“(ii) make a copy of the report available to the public.

“(E) **USE OF SURCHARGES FOR AUDITS.**—Any designated recipient organization that receives any payment from the fund of any amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item may use the amount received to pay the cost of an audit required under subparagraph (A).

“(F) **WAIVER OF PARAGRAPH.**—The Secretary of the Treasury may waive the application of any subparagraph of this paragraph to any designated recipient organization for any fiscal

year after taking into account the amount of surcharges that such organization received or expended during such year.

“(G) NONAPPLICABILITY TO FEDERAL ENTITIES.—This paragraph shall not apply to any Federal agency or department or any independent establishment in the executive branch that receives any payment from the fund of any amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item.

“(H) AVAILABILITY OF BOOKS AND RECORDS.—An organization that receives any payment from the fund of any amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item shall provide, as a condition for receiving any such payment, to the Inspector General of the Department of the Treasury or the Comptroller General of the United States, upon the request of such Inspector General or the Comptroller General, all books, records, and work papers belonging to or used by the organization, or by any independent public accountant who audited the organization in accordance with subparagraph (A), which may relate to the receipt or expenditure of any such amount by the organization.

“(3) USE OF AGENTS OR ATTORNEYS TO INFLUENCE COMMEMORATIVE COIN LEGISLATION.—No portion of any payment from the fund to any designated recipient organization of any amount derived from the proceeds of any surcharge imposed on the sale of any numismatic item may be used, directly or indirectly, by the organization to compensate any agent or attorney for services rendered to support or influence in any way legislative action of the Congress relating to such numismatic item.

“(4) DESIGNATED RECIPIENT ORGANIZATION DEFINED.—For purposes of this subsection, the term ‘designated recipient organization’ means any organization designated, under any provision of law, as the recipient of any surcharge imposed on the sale of any numismatic item.”

(3) SCOPE OF APPLICATION.—The amendments made by this section shall apply with respect to the proceeds of any surcharge imposed on the sale of any numismatic item that are deposited in the Numismatic Public Enterprise Fund after the date of the enactment of this Act.

(4) REPEAL OF EXISTING RECIPIENT REPORT REQUIREMENT.—Section 303 of Public Law 103–186 (31 U.S.C. 5112 note) is repealed.

(c) QUARTERLY FINANCIAL REPORTS.—Section 5134 of title 31, United States Code, is amended by adding at the end the following new subsection:

“(g) QUARTERLY FINANCIAL REPORTS.—

“(1) IN GENERAL.—Not later than the 30th day of each month following each calendar quarter through and including the final

period of sales with respect to any commemorative coin program authorized on or after the date of enactment of the Treasury, Postal Service, and General Government Appropriations Act, 1997, the Mint shall submit to the Congress a quarterly financial report in accordance with this subsection.

“(2) REQUIREMENTS.—Each report submitted under paragraph (1) shall include, with respect to the calendar quarter at issue—

“(A) a detailed financial statement, prepared in accordance with generally accepted accounting principles, that includes financial information specific to that quarter, as well as cumulative financial information relating to the entire program;

“(B) a detailed accounting of—

“(i) all costs relating to marketing efforts;

“(ii) all funds projected for marketing use;

“(iii) all costs for employee travel relating to the promotion of commemorative coin programs;

“(iv) all numismatic items minted, sold, not sold, and rejected during the production process; and

“(v) the costs of melting down all rejected and unsold products;

“(C) adequate market-based research for all commemorative coin programs; and

“(D) a description of the efforts of the Mint in keeping the sale price of numismatic items as low as practicable.”

(d) CITIZENS COMMEMORATIVE COIN ADVISORY COMMITTEE.—

(1) FIXED TERMS FOR MEMBERS.—Section 5135(a)(4) of title 31, United States Code, is amended to read as follows:

“(4) TERMS.—Each member appointed under clause (i) or (iii) of paragraph (3)(A) shall be appointed for a term of 4 years.”

(2) CHAIRPERSON.—Section 5135(a) of title 31, United States Code, is amended by adding at the end the following new paragraph:

“(7) CHAIRPERSON.—

“(A) IN GENERAL.—Subject to subparagraph (B), the Chairperson of the Advisory Committee shall be elected by the members of the Advisory Committee from among such members.

“(B) EXCEPTION.—The member appointed pursuant to paragraph (3)(A)(ii) (or the alternate to that member) may not serve as the Chairperson of the Advisory Committee, beginning on June 1, 1999.”

(e) EFFECTIVE DATE.—This section and the amendments made by this section shall take effect on the date of enactment of this Act. *[Treasury, Postal Service and General Government Appropriations Act, 1997.]*