

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

SALARIES AND EXPENSES

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; not to exceed \$3,500,000 for official travel expenses; not to exceed \$3,813,000, to remain available until expended for information technology modernization requirements; not to exceed \$150,000 for official reception and representation expenses; not to exceed \$258,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate, **[\$177,142,000] \$199,127,000: Provided,** That of these amounts \$2,900,000 is available for grants to State and local law enforcement groups to help fight money laundering: *Provided further,* [That of these amounts \$2,000,000 shall be available for a grant associated with research on transfer pricing, and that such sum shall be transferred within 90 days of enactment of this Act]: *That of these amounts, \$5,893,000 shall be for the Treasury-wide Financial Statement Audit Program, of which such amounts as may be necessary may be transferred to accounts of the Department's offices and bureaus to conduct audits: Provided further, That this transfer authority shall be in addition to any other provided in this Act. (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)*

Program and Financing (in millions of dollars)

Identification code 20-0101-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Economic policies and programs	49	61	60
00.02 Financial policies and programs	63	46	45
00.03 Enforcement policies and programs	39	110	52
00.04 Treasury-wide management policies and programs	41	38	36
00.05 Treasury-wide financial statement audit .....	.....	.....	6
01.00 Subtotal, Direct programs	192	255	199
09.11 Reimbursable program	11	17	17
09.99 Subtotal, reimbursable program	11	17	17
10.00 Total new obligations	203	272	216
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	31	71	2
22.00 New budget authority (gross)	246	203	216
22.10 Resources available from recoveries of prior year obligations	1	.....	.....
23.90 Total budgetary resources available for obligation	278	274	218
23.95 Total new obligations	-203	-272	-216
23.98 Unobligated balance expiring or withdrawn	-5	.....	.....
24.40 Unobligated balance carried forward, end of year	71	2	2
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	229	184	199
42.00 Transferred from other accounts	6	.....	.....
43.00 Appropriation (total discretionary)	235	184	199
50.00 Reappropriation .....	.....	2	.....
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	11	17	17
70.00 Total new budget authority (gross)	246	203	216
Change in obligated balances:			
72.40 Obligated balance, start of year	53	64	34
73.10 Total new obligations	203	272	216
73.20 Total outlays (gross)	-191	-302	-240
73.40 Adjustments in expired accounts (net)	-1	.....	.....

73.45 Recoveries of prior year obligations	-1	.....	.....
74.10 Change in uncollected customer payments from Federal sources (expired)	2	.....	.....
74.40 Obligated balance, end of year	64	34	10
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	158	178	191
86.93 Outlays from discretionary balances	33	126	49
87.00 Total outlays (gross)	191	302	240
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-11	-17	-17
Net budget authority and outlays:			
89.00 Budget authority	235	186	199
90.00 Outlays	178	285	223
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities:			
Par value	1	1	.....
92.02 Total investments, end of year: Federal securities:			
Par value	1	.....	.....

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	229	179	192
90.00 Outlays	172	278	216

Departmental Offices' function in the Department of the Treasury 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 Department of the Treasury; managing development financial policy; representing the United States on international monetary, trade and investment issues; overseeing Department of the Treasury overseas operations; and directing the administrative operations of the Department of the Treasury.

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

Economic Policies and Programs.—The function of the Economic Policies and Programs Activity is to advise the Secretary and Deputy Secretary in economic areas such as: (1) monitors macro- and micro-economic developments and assists in determining appropriate economic policies; develops an overall appraisal of the current state of, and outlook for the economy; provides written and oral briefing materials for the

SALARIES AND EXPENSES—Continued

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

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

Enforcement Policies and Programs.—The function of the Enforcement Policies and Programs activity is to provide policy development, guidance and coordination to Treasury's law enforcement entities to combat money laundering and other

financial crime, interdict illegal drugs, reduce violent crime, protect our nation's leaders, and provide quality training for enforcement personnel. Responsibilities include: (1) providing Departmental oversight and supervision of U.S. Customs Service, U.S. Secret Service, Federal Law Enforcement Training Center, Financial Crimes Enforcement Network, Bureau of Alcohol, Tobacco, and Firearms, and Executive Office of Asset Forfeiture; and (2) negotiating international agreements on behalf of the Secretary to engage in joint law enforcement operations for the exchange of financial information and records. The Office of Enforcement administers economic sanctions against selective foreign countries, international narcotics traffickers and international terrorists in furtherance of U.S. foreign policy and national security goals. This activity includes the immediate offices of the Under Secretary for Enforcement and the Assistant Secretary (Enforcement), including the Office of Foreign Assets Control.

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

Treasury-wide Financial Statement Audit.—This activity has responsibility for contracting and funding all financial statement audit work that will be done by the OIG. The OIG would streamline the process, provide costs savings and accountability for getting these audits done, and ensure timeliness and consistency of financial statement audits in the Department. The audits would include those of the Customs Service, the Financial Management Service, the Bureau of Public Debt, the Federal Financing Board, the Bureau of Alcohol, Tobacco, and Firearms, the Community Development Financial Institutions, and the Departmental Offices.

PERFORMANCE MEASURES

	2003 est.
Economic conditions in developing countries (overall percent change in Gross Domestic Product from prior calendar year)	Growth
Economic conditions in transitional economies (overall percent change in Gross Domestic Product from prior calendar year)	Growth
Announce borrowing policies and borrowing requirements to financial market participants in a timely manner	100%
Number of open material weaknesses (significant management problems identified by GAO, the IGs, and/or the bureaus)	10%
Percent of new IT capital investments tracked that are within costs, on schedule, and meeting performance targets	100%
Percent of contract dollars over \$25,000 that are competed	80%

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	71	81	83
11.3 Other than full-time permanent	7	7	8
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	4	1	1
11.9 Total personnel compensation	82	90	93
12.1 Civilian personnel benefits	24	26	28
21.0 Travel and transportation of persons	3	3	4
22.0 Transportation of things	2	2	2
23.1 Rental payments to GSA	4	4	4
23.3 Communications, utilities, and miscellaneous charges	12	11	11
24.0 Printing and reproduction	2	3	3
25.2 Other services	58	109	47

26.0	Supplies and materials	2	3	3
31.0	Equipment	6	6	6
99.0	Direct obligations	188	255	199
99.0	Reimbursable obligations	11	17	17
99.5	Below reporting threshold	4		
99.9	Total new obligations	203	272	216

Personnel Summary

Identification code 20-0101-0-1-803	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	1,040	1,075	1,086
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	83	92	92

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS
(INCLUDING TRANSFER OF FUNDS)

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, \$68,828,000, to remain available until expended: *Provided*, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act: *Provided further*, That none of the funds appropriated shall be used to support or supplement the Internal Revenue Service appropriations for Information Systems]. (*Treasury Department Appropriations Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-0115-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations	53	54	69
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	3	10	25
22.00 New budget authority (gross)	62	69	69
22.21 Unobligated balance transferred to other accounts	-3		
23.90 Total budgetary resources available for obligation	62	79	94
23.95 Total new obligations	-53	-54	-69
24.40 Unobligated balance carried forward, end of year	10	25	25
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	62	69	69
Change in obligated balances:			
72.40 Obligated balance, start of year	38	44	22
73.10 Total new obligations	53	54	69
73.20 Total outlays (gross)	-46	-76	-68
74.40 Obligated balance, end of year	44	22	23
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	8	31	31
86.93 Outlays from discretionary balances	38	45	37
87.00 Total outlays (gross)	46	76	68
Net budget authority and outlays:			
89.00 Budget authority	62	69	69
90.00 Outlays	46	76	68

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

Object Classification (in millions of dollars)

Identification code 20-0115-0-1-803	2001 actual	2002 est.	2003 est.
Direct obligations:			
25.2 Other services	37	39	43
31.0 Equipment	15	15	26
99.0 Direct obligations	52	54	69
99.5 Below reporting threshold	1		
99.9 Total new obligations	53	54	69

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, **[\$35,424,000]; \$37,375,000.** (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

Program and Financing (in millions of dollars)

Identification code 20-0106-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations	35	37	37
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	35	37	37
23.95 Total new obligations	-35	-37	-37
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	35	37	37
Change in obligated balances:			
72.40 Obligated balance, start of year	5	7	7
73.10 Total new obligations	35	37	37
73.20 Total outlays (gross)	-33	-37	-37
74.40 Obligated balance, end of year	7	7	7
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	30	32	32
86.93 Outlays from discretionary balances	3	5	5
87.00 Total outlays (gross)	33	37	37
Net budget authority and outlays:			
89.00 Budget authority	35	37	37
90.00 Outlays	33	37	37
Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)			
	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	33	35	35
90.00 Outlays	31	35	35

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

OFFICE OF INSPECTOR GENERAL—Continued
SALARIES AND EXPENSES—Continued

audits assess whether financial statements fairly present the agency's financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. These audits contribute significantly to improved financial management by helping Treasury managers identify improvements needed in their accounting and internal control systems. The evaluations function reviews program performance and issues critical to the mission of the Department, including assessing the Department's implementation of the Government Performance and Results Act. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. This appropriation also provides for the oversight of internal investigations made by the Offices of Internal Affairs and Inspection in the Bureau of ATF, the Customs Service, and the Secret Service.

Object Classification (in millions of dollars)

Identification code 20-0106-0-1-803	2001 actual	2002 est.	2003 est.
Personnel compensation:			
11.1 Full-time permanent	19	21	21
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	20	22	22
12.1 Civilian personnel benefits	7	7	7
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
25.2 Other services	1	1	1
25.3 Other purchases of goods and services from Government accounts	2	1	1
31.0 Equipment	1	1	1
99.9 Total new obligations	35	37	37

Personnel Summary

Identification code 20-0106-0-1-803	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	246	282	268

INSPECTOR GENERAL FOR TAX ADMINISTRATION
SALARIES AND EXPENSES

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, as amended, including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; not to exceed \$6,000,000 for official travel expenses; and not to exceed \$500,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration, **[\$123,746,000] \$131,637,000.** (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)

For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Salaries and Expenses" \$2,032,000, to remain available until expended, to be obligated from amounts made available by Public Law 107-38. (Emergency Supplemental Act, 2002.)

Program and Financing (in millions of dollars)

Identification code 20-0119-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Direct program	124	133	132
09.01 Reimbursable program	2	2	2
10.00 Total new obligations	126	135	134

Budgetary resources available for obligation:

22.00 New budget authority (gross)	127	135	134
23.95 Total new obligations	-126	-135	-134
23.98 Unobligated balance expiring or withdrawn	-1		

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	124	131	132
40.15 Appropriation (emergency)		2	
43.00 Appropriation (total discretionary)	124	133	132
50.00 Reappropriation	1		
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	2	2	2
70.00 Total new budget authority (gross)	127	135	134

Change in obligated balances:

72.40 Obligated balance, start of year	14	15	13
73.10 Total new obligations	126	135	134
73.20 Total outlays (gross)	-126	-135	-134
74.40 Obligated balance, end of year	15	13	13

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	115	123	122
86.93 Outlays from discretionary balances	12	12	12
87.00 Total outlays (gross)	126	135	134

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	125	133	132
90.00 Outlays	124	133	132

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	118	126	124
90.00 Outlays	117	126	124

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

PERFORMANCE MEASURES

Audit:	2001 actual	2002 est.	2003 est.
Potential monetary benefits expected from IRS' corrective actions to audit recommendations (in millions)	\$13,000	\$140	\$144
Investigations:			
Percentage of criminal investigative reports referred for prosecution within one year of initiation	90%	80%	73%
Percentage of misconduct (non-criminal) investigative reports referred to the IRS within four months of initiation	71%	64%	60%

Object Classification (in millions of dollars)

Identification code 20-0119-0-1-803	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	64	68	68
11.5 Other personnel compensation	7	8	8
11.9 Total personnel compensation	71	76	76
12.1 Civilian personnel benefits	25	26	27
21.0 Travel and transportation of persons	5	5	5
23.1 Rental payments to GSA	8	8	9
23.3 Communications, utilities, and miscellaneous charges	1	3	2
25.1 Advisory and assistance services	2	4	4
25.2 Other services	1	1	2
25.3 Other purchases of goods and services from Government accounts	3	1	1
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	6	6	5
99.0 Direct obligations	124	133	132
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations	126	135	134

Personnel Summary

Identification code 20-0119-0-1-803	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	922	995	947
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	15	15	15

TREASURY BUILDING AND ANNEX REPAIR AND RESTORATION

For the repair, alteration, and improvement of the Treasury Building and Annex, **[\$28,932,000]** \$33,014,000, to remain available until expended. (*Treasury Department Appropriations Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-0108-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Repair and improvement of Main Treasury	47	34	33
10.00 Total new obligations	47	34	33
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	21	5	.....
22.00 New budget authority (gross)	31	29	33
23.90 Total budgetary resources available for obligation	52	34	33
23.95 Total new obligations	-47	-34	-33
24.40 Unobligated balance carried forward, end of year	5	.....	.....
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	31	29	33
Change in obligated balances:			
72.40 Obligated balance, start of year	28	44	44
73.10 Total new obligations	47	34	33
73.20 Total outlays (gross)	-31	-34	-35
73.40 Adjustments in expired accounts (net)	1	.....	.....
74.40 Obligated balance, end of year	44	44	40

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	28	13	15
86.93 Outlays from discretionary balances	3	21	20
87.00 Total outlays (gross)	31	34	35

Net budget authority and outlays:

89.00 Budget authority	31	29	33
90.00 Outlays	32	34	35

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

Object Classification (in millions of dollars)

Identification code 20-0108-0-1-803	2001 actual	2002 est.	2003 est.
11.1 Personnel compensation: Full-time permanent	1	1	1
23.1 Rental payments to GSA	5	5	5
25.2 Other services	1	3	3
26.0 Supplies and materials .....	.....	1	.....
31.0 Equipment	3	.....	.....
32.0 Land and structures	37	24	24
99.9 Total new obligations	47	34	33

Personnel Summary

Identification code 20-0108-0-1-803	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	8	10	10

EXPANDED ACCESS TO FINANCIAL SERVICES

(INCLUDING TRANSFER OF FUNDS)

To develop and implement programs to expand access to financial services for low- and moderate-income individuals, \$2,000,000, such funds to become available upon authorization of this program as provided by law and to remain available until expended: *Provided*, That of these funds, such sums as may be necessary may be transferred to accounts of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act. (*Treasury Department Appropriations Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-0121-0-1-808	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Expanded access to financial services .....	.....	12	2
10.00 Total new obligations (object class 25.2) .....	.....	12	2
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year .....	.....	10	.....
22.00 New budget authority (gross)	10	2	2
23.90 Total budgetary resources available for obligation	10	12	2
23.95 Total new obligations .....	.....	-12	-2
24.40 Unobligated balance carried forward, end of year	10	.....	.....
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	10	2	2
Change in obligated balances:			
72.40 Obligated balance, start of year .....	.....	.....	3
73.10 Total new obligations .....	.....	12	2
73.20 Total outlays (gross) .....	.....	-11	-3
74.40 Obligated balance, end of year .....	.....	3	.....
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority .....	.....	1	1
86.93 Outlays from discretionary balances .....	.....	10	1
87.00 Total outlays (gross) .....	.....	11	3
Net budget authority and outlays:			
89.00 Budget authority	10	2	2
90.00 Outlays .....	.....	11	3

EXPANDED ACCESS TO FINANCIAL SERVICES—Continued
(INCLUDING TRANSFER OF FUNDS)—Continued

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

COUNTERTERRORISM FUND

For necessary expenses, as determined by the Secretary, \$40,000,000, to remain available until expended, to reimburse any Department of the Treasury organization for the costs of providing support to counter, investigate, or prosecute unexpected threats or acts of terrorism, including payment of rewards in connection with these activities: *Provided, That [use of such funds shall be subject to prior notification of the Committees on Appropriations in accordance with guidelines for reprogramming and transfer of funds] any Federal agency may be reimbursed for costs of responding to the United States Secret Service's request to provide security at National Special Security Events: Provided further, That any amount provided under this heading shall be available only after notice of its proposed use has been transmitted to the Congress and such amount has been apportioned pursuant to 31 U.S.C. 1513. (Treasury Department Appropriations Act, 2002.)*

Program and Financing (in millions of dollars)

Identification code 20-0117-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Counterterrorism-related activities	17	67	40
10.00 Total new obligations (object class 25.2)	17	67	40
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year		38	11
22.00 New budget authority (gross)	55	40	40
23.90 Total budgetary resources available for obligation	55	78	51
23.95 Total new obligations	-17	-67	-40
24.40 Unobligated balance carried forward, end of year	38	11	11
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	55	40	40
Change in obligated balances:			
72.40 Obligated balance, start of year	1	10	10
73.10 Total new obligations	17	67	40
73.20 Total outlays (gross)	-8	-67	-40
74.40 Obligated balance, end of year	10	10	10
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	8	20	20
86.93 Outlays from discretionary balances		47	20
87.00 Total outlays (gross)	8	67	40
Net budget authority and outlays:			
89.00 Budget authority	55	40	40
90.00 Outlays	8	67	40

The budget includes \$40 million to cover unbudgeted critical costs associated with: (1) providing support to counter, investigate, or prosecute domestic or international terrorism, including payment of rewards in connection with these activities; and (2) re-establishing the operational capability of an office, facility or other property damaged or destroyed as a result of any domestic or international terrorist incident. Treasury bureaus have important counterterrorism respon-

sibilities including: protecting the President; designing and implementing security at National Special Security Events (NSSEs); investigating arson, explosives and firearms incidents; conducting financial investigations relating to terrorism; preventing weapons of mass destruction from entering our country; and implementing sanctions against terrorist organizations. Funds would be reimbursed to Treasury bureaus or departmental offices to compensate for costs incurred in areas such as travel, transportation, rentals and communications, print and graphics, other services, supplies, equipment, and unvouchered funds. Further, the Counterterrorism Fund can be used to reimburse any Federal agency for costs related to their participation over and above normal operations in the NSSE security plan at the direction of the Secret Service.

TREASURY FORFEITURE FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5697-0-2-751	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.00 Forfeited cash and proceeds from the sale of forfeited property	254	203	203
02.40 Earnings on investments	16	18	18
02.99 Total receipts and collections	270	221	221
Appropriations:			
05.00 Department of the Treasury forfeiture fund	-270	-221	-221
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5697-0-2-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Asset forfeiture fund	252	250	250
10.00 Total new obligations	252	250	250
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	63	90	71
22.00 New budget authority (gross)	270	221	221
22.10 Resources available from recoveries of prior year obligations	9	10	10
23.90 Total budgetary resources available for obligation	342	321	302
23.95 Total new obligations	-252	-250	-250
24.40 Unobligated balance carried forward, end of year	90	71	52
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	270	221	221
Change in obligated balances:			
72.40 Obligated balance, start of year	229	190	181
73.10 Total new obligations	252	250	250
73.20 Total outlays (gross)	-282	-249	-249
73.45 Recoveries of prior year obligations	-9	-10	-10
74.40 Obligated balance, end of year	190	181	172
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	240	216	216
86.98 Outlays from mandatory balances	42	33	33
87.00 Total outlays (gross)	282	249	249
Net budget authority and outlays:			
89.00 Budget authority	270	221	221
90.00 Outlays	282	249	249
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value	280	280	280
92.02 Total investments, end of year: Federal securities: Par value	280	280	280

Public Law 102-393 authorized the establishment of the Treasury Forfeiture Fund. It is available to pay or reimburse

certain costs and expenses related to seizures and forfeitures that occur pursuant to the Treasury Department's law enforcement activities. The Coast Guard also participates in the program.

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

PERFORMANCE AND WORKLOAD MEASURES

	2001 actual	2002 est.	2003 est.
Percent of forfeited cash proceeds resulting from high-impact cases	79%	75%	75%

Object Classification (in millions of dollars)

Identification code 20-5697-0-2-751	2001 actual	2002 est.	2003 est.
25.2 Other services	158	165	165
41.0 Grants, subsidies, and contributions	94	85	85
99.9 Total new obligations	252	250	250

PRESIDENTIAL ELECTION CAMPAIGN FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5081-0-2-808	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.00 Presidential election campaign fund	58	58	58
Appropriations:			
05.00 Presidential election campaign fund	-58	-58	-58
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5081-0-2-808	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Matching funds in primaries	2		
00.02 Nominating conventions for parties			29
10.00 Total new obligations (object class 41.0)	2		29
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	16	72	130
22.00 New budget authority (gross)	58	58	58
23.90 Total budgetary resources available for obligation	74	130	188
23.95 Total new obligations	-2		-29
24.40 Unobligated balance carried forward, end of year	72	130	159
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	58	58	58
Change in obligated balances:			
73.10 Total new obligations	2		29
73.20 Total outlays (gross)	-2		-29
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	2		
86.98 Outlays from mandatory balances			29
87.00 Total outlays (gross)	2		29
Net budget authority and outlays:			
89.00 Budget authority	58	58	58
90.00 Outlays	2		29

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 com-

mittee 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.

UNITED STATES COMMUNITY ADJUSTMENT AND INVESTMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 20-0118-0-1-451	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 25.2)	7		
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	8		
22.21 Unobligated balance transferred to other accounts	-1		
23.90 Total budgetary resources available for obligation	7		
23.95 Total new obligations	-7		
Change in obligated balances:			
73.10 Total new obligations	7		
73.20 Total outlays (gross)	-8		
Outlays (gross), detail:			
86.93 Outlays from discretionary balances	8		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	7		

This program provided credit to both new and existing businesses within communities that suffered job losses as a result of changing trade patterns with Canada and Mexico associated with NAFTA. The funding was used to administer provision of technical assistance, grants, loans, loan guarantees, and other financial subsidies endorsed by the inter-agency finance committee established by section 7 of Executive Order 12916.

SALLIE MAE ASSESSMENTS

Unavailable Collections (in millions of dollars)

Identification code 20-5407-0-2-808	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.00 Sallie Mae assessments		1	1
Appropriations:			
05.00 Sallie Mae assessments		-1	-1
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5407-0-2-808	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 99.5)		1	1

SALLIE MAE ASSESSMENTS—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-5407-0-2-808	2001 actual	2002 est.	2003 est.
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		1	1
23.95 Total new obligations		-1	-1
New budget authority (gross), detail:			
Discretionary:			
40.20 Appropriation (special fund)		1	1
Change in obligated balances:			
72.40 Obligated balance, start of year	1	1	1
73.10 Total new obligations		1	1
73.20 Total outlays (gross)		-1	-2
74.40 Obligated balance, end of year	1	1	
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority		1	1
86.93 Outlays from discretionary balances			1
87.00 Total outlays (gross)		1	2
Net budget authority and outlays:			
89.00 Budget authority		1	1
90.00 Outlays		1	2

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

Personnel Summary

Identification code 20-5407-0-2-808	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	2	4	4

Public enterprise funds:

EXCHANGE STABILIZATION FUND

Program and Financing (in millions of dollars)

Identification code 20-4444-0-3-155	2001 actual	2002 est.	2003 est.
Budgetary resources available for obligation:			
Unobligated balance carried forward, start of year:			
21.40 Unobligated balance carried forward, start of year (Special drawing rights)	10,676	10,919	12,147
21.40 Unobligated balance carried forward, start of year (Fund balance)	654	2,702	779
21.40 Unobligated balance carried forward, start of year (US Securities)	11,310	10,014	11,759
21.99 Total unobligated balance carried forward, start of year	22,640	23,635	24,685
22.00 New budget authority (gross)	995	1,050	1,185
23.90 Total budgetary resources available for obligation	23,635	24,685	25,870
Unobligated balance carried forward, end of year:			
24.40 Unobligated balance carried forward, end of year (Special drawing rights)	10,919	12,147	12,729
24.40 Unobligated balance carried forward, end of year (Fund Balance)	2,702	779	818
24.40 Unobligated balance carried forward, end of year (US Securities)	10,014	11,759	12,323
24.99 Total unobligated balance carried forward, end of year	23,635	24,685	25,870
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	995	1,050	1,185
Change in obligated balances:			
72.40 Obligated balance, start of year	13,924	13,924	13,924

74.40 Obligated balance, end of year	13,924	13,924	13,924
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities	-494	-507	-573
88.40 Interest on foreign investments	-501	-543	-612
88.90 Total, offsetting collections (cash)	-995	-1,050	-1,185
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-995	-1,050	-1,185
Memorandum (non-add) entries:			
Total investments, start of year: Federal securities:			
Par value:			
92.01 Total investments, start of year: Federal securities:			
Par value	11,031	10,014	
92.01 Total investments, start of year: Federal securities:			
Par value			10,031
Total investments, end of year: Federal securities:			
Par value:			
92.02 Total investments, end of year: Federal securities:			
Par value	10,014		
92.02 Total investments, end of year: Federal securities:			
Par value		10,031	10,031

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 and a stable system of exchange rates. An Exchange Stabilization Fund, with a capital of \$200 million, is authorized by law for this purpose (31 U.S.C. 5302). All earnings and interest accruing to this fund are available for the purposes thereof. Transactions in special drawing rights (SDR's) and U.S. holdings of SDR's are administered by the fund. U.S. drawings from the IMF are also advanced to the fund.

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

The amounts reflected in the 2002 and 2003 estimates entail only projected net interest earnings on Exchange Stabilization Fund (ESF) assets. The estimates are subject to considerable variance, depending on changes in the amount and composition of assets and the interest rates applied to investments. In addition, exchange rate fluctuations can cause the dollar value of income received on foreign currency and SDR investments to fluctuate. Moreover, estimates make no attempt to forecast valuation gains or losses on SDR holdings or realized gains or losses on foreign currency holdings. As required by Public Law 95-612, the fund is not used to meet the administrative expenses.

Statement of Operations (in millions of dollars)

Identification code 20-4444-0-3-155	2000 actual	2001 actual	2002 est.	2003 est.
0101 Revenue	1,312	342	359	377
0102 Expense				
0105 Net income or loss (-)	1,312	342	359	377

Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	2000 actual	2001 actual	2002 est.	2003 est.
ASSETS:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par	11,029	10,014	10,130	10,307
1106 Receivables, net	2	2	2	2
Non-Federal assets:				
1201 Foreign Currency Investments	15,639	15,294	17,271	17,471
1206 Receivables, net		65		
1801 Other Federal assets: Cash and other monetary assets	10,397	10,979	10,397	10,397

1999	Total assets	37,067	36,354	37,800	38,177
LIABILITIES:					
2207	Non-Federal liabilities: Other	9,747	8,660	9,747	9,747
2999	Total liabilities	9,747	8,660	9,747	9,747
NET POSITION:					
3100	Appropriated capital	200	200	200	200
3300	Cumulative results of operations	27,120	27,494	27,853	28,230
3999	Total net position	27,320	27,694	28,053	28,430
4999	Total liabilities and net position	37,067	36,354	37,800	38,177

Intragovernmental funds:

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 20-4501-0-4-803	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
09.10	Working capital fund	299	274	281
09.11	Administrative overhead	9	10	10
09.12	Reimbursable program	2	2	2
09.13	Accrued Federal employee pensions and annuitant health benefits			
10.00	Total new obligations	310	286	293
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	35	30	30
22.00	New budget authority (gross)	272	286	293
22.10	Resources available from recoveries of prior year obligations	33		
23.90	Total budgetary resources available for obligation	340	316	323
23.95	Total new obligations	-310	-286	-293
24.40	Unobligated balance carried forward, end of year	30	30	30
New budget authority (gross), detail:				
Mandatory:				
69.00	Offsetting collections (cash)	268	286	293
69.10	Change in uncollected customer payments from Federal sources (unexpired)	4		
69.90	Spending authority from offsetting collections (total mandatory)	272	286	293
Change in obligated balances:				
72.40	Obligated balance, start of year	179	159	159
73.10	Total new obligations	310	286	293
73.20	Total outlays (gross)	-293	-286	-293
73.45	Recoveries of prior year obligations	-33		
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-4		
74.40	Obligated balance, end of year	159	159	159
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	114	286	293
86.98	Outlays from mandatory balances	179		
87.00	Total outlays (gross)	293	286	293
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-268	-286	-293
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-4		
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	24		

Central services in the Department of the Treasury working capital fund include: telecommunications, printing, reproduction, computer support/usage, personnel/payroll, automated financial management systems, training, centralized short-term management assistance, procurement information, information technology services, public education, an environmental health and safety program, and printing procurement services. These services are provided on a reimbursable basis

at rates which will recover the fund's operating expenses, including accrual of annual leave and depreciation of equipment.

Object Classification (in millions of dollars)

Identification code 20-4501-0-4-803	2001 actual	2002 est.	2003 est.	
11.1	Personnel compensation: Full-time permanent	21	25	26
12.1	Civilian personnel benefits	7	8	8
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	1	1
23.3	Communications, utilities, and miscellaneous charges	10	11	12
25.1	Advisory and assistance services	12	12	12
25.2	Other services	191	150	155
25.3	Other purchases of goods and services from Government accounts	49	52	52
26.0	Supplies and materials	1	2	2
31.0	Equipment	16	24	24
99.9	Total new obligations	310	286	293

Personnel Summary

Identification code 20-4501-0-4-803	2001 actual	2002 est.	2003 est.	
2001	Total compensable workyears: Full-time equivalent employment	282	334	338

TREASURY FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 20-4560-0-4-803	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
10.00	Total new obligations	232	301	311
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	72	104	83
22.00	New budget authority (gross)	248	276	304
22.10	Resources available from recoveries of prior year obligations	10	4	4
22.22	Unobligated balance transferred from other accounts	6		
23.90	Total budgetary resources available for obligation	336	384	391
23.95	Total new obligations	-232	-301	-311
24.40	Unobligated balance carried forward, end of year	104	83	80
New budget authority (gross), detail:				
Spending authority from offsetting collections:				
Discretionary:				
68.00	Offsetting collections (cash)	222	296	310
68.10	Change in uncollected customer payments from Federal sources (unexpired)	26	-20	-6
68.90	Spending authority from offsetting collections (total discretionary)	248	276	304
Change in obligated balances:				
72.40	Obligated balance, start of year	-31	-49	-23
73.10	Total new obligations	232	301	311
73.20	Total outlays (gross)	-215	-291	-305
73.45	Recoveries of prior year obligations	-10	-4	-4
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-26	20	6
74.40	Obligated balance, end of year	-49	-23	-15
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	174	240	265
86.93	Outlays from discretionary balances	41	51	40
87.00	Total outlays (gross)	215	291	305
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-222	-296	-310
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-26	20	6
Net budget authority and outlays:				
89.00	Budget authority			

Intragovernmental funds—Continued**TREASURY FRANCHISE FUND—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-4560-0-4-803	2001 actual	2002 est.	2003 est.
90.00 Outlays	- 8	- 5	- 5

Department of the Treasury was chosen as a pilot Franchise Fund under P.L. 103-356, the Government Management and Reform Act of 1994. Begun in 1997, financial and administrative services included in the Franchise Fund (Fund) are financed on a fee-for-service basis. Treasury's Fund is a revolving fund used to supply financial and administrative services on the basis of services supplied. For 2003, service activities are expected to have spending authority of \$303 million and employ 497 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	2001 actual	2002 est.	2003 est.
11.1 Personnel compensation: Full-time permanent	24	28	30
12.1 Civilian personnel benefits	7	9	10
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	3	3
24.0 Printing and reproduction	3	4	4
25.2 Other services	193	250	256
26.0 Supplies and materials		1	1
31.0 Equipment	3	5	6
99.9 Total new obligations	232	301	311

Personnel Summary

Identification code 20-4560-0-4-803	2001 actual	2002 est.	2003 est.
2001 Total compensable workyears: Full-time equivalent employment	437	498	498

Credit accounts:**AIR TRANSPORTATION STABILIZATION PROGRAM ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 20-0122-0-1-402	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.02 Loan guarantee subsidy		1,426	1,463
00.09 Administrative expenses		9	6
10.00 Total new obligations		1,435	1,469
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		1,426	1,469
22.22 Unobligated balance transferred from other accounts		9	
23.90 Total budgetary resources available for obligation		1,435	1,469
23.95 Total new obligations		- 1,435	- 1,469
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation			6
Mandatory:			
60.00 Appropriation		1,426	1,463
70.00 Total new budget authority (gross)		1,426	1,469
Change in obligated balances:			
73.10 Total new obligations		1,435	1,469
73.20 Total outlays (gross)		- 1,434	- 1,470

Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			5
86.93 Outlays from discretionary balances		8	1
86.97 Outlays from new mandatory authority	1,426		1,463
87.00 Total outlays (gross)	1,434		1,470

Net budget authority and outlays:			
89.00 Budget authority		1,426	1,469
90.00 Outlays		1,434	1,470

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

Identification code 20-0122-0-1-402	2001 actual	2002 est.	2003 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Airline loan guarantees		5,000	5,000
215901 Total loan guarantee levels		5,000	5,000
Guaranteed loan subsidy (in percent):			
232001 Airline loan guarantees		28.52	29.26
232901 Weighted average subsidy rate		28.52	29.26
Guaranteed loan subsidy budget authority:			
233001 Airline loan guarantees		1,426	1,463
233901 Total subsidy budget authority		1,426	1,463
Guaranteed loan subsidy outlays:			
234001 Airline loan guarantees		1,426	1,463
234901 Total subsidy outlays		1,426	1,463
Administrative expense data:			
351001 Budget authority			6
359001 Outlays from new authority		8	1

On September 22, 2001, President Bush signed into law the Air Transportation Safety and System Stabilization Act, P.L. 107-42. The Act establishes the Air Transportation Stabilization Board. The Board may issue up to \$10 billion in loan guarantees.

Object Classification (in millions of dollars)

Identification code 20-0122-0-1-402	2001 actual	2002 est.	2003 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		1	1
25.2 Other services		8	4
41.0 Grants, subsidies, and contributions		1,426	1,463
99.0 Direct obligations		1,435	1,468
99.5 Below reporting threshold			1
99.9 Total new obligations		1,435	1,469

Personnel Summary

Identification code 20-0122-0-1-402	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment		7	12

AIR TRANSPORTATION STABILIZATION GUARANTEED LOAN FINANCING ACCOUNT**Program and Financing (in millions of dollars)**

Identification code 20-4286-0-3-402	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.02 Claim payments		577	957
10.00 Total new obligations		577	957
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year			871
22.00 New financing authority (gross)		1,448	1,638
23.90 Total budgetary resources available for obligation		1,448	2,509
23.95 Total new obligations		- 577	- 957

24.40	Unobligated balance carried forward, end of year	871	1,552
New financing authority (gross), detail:			
Mandatory:			
69.00	Offsetting collections (cash)	1,448	1,638
Change in obligated balances:			
73.10	Total new obligations	577	957
73.20	Total financing disbursements (gross)	-577	-957
87.00	Total financing disbursements (gross)	577	957
Offsets:			
Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00	Federal sources	-1,426	-1,463
88.25	Interest on uninvested funds	-22	-60
88.40	Non-Federal sources		-115
88.90	Total, offsetting collections (cash)	-1,448	-1,638
Net financing authority and financing disbursements:			
89.00	Financing authority		
90.00	Financing disbursements	-871	-681

Status of Guaranteed Loans (in millions of dollars)

Identification code 20-4286-0-3-402	2001 actual	2002 est.	2003 est.
Position with respect to appropriations act limitation on commitments:			
2111	Limitation on guaranteed loans made by private lenders	10,000	
2121	Limitation available from carry-forward		5,000
2143	Uncommitted limitation carried forward	-5,000	
2150	Total guaranteed loan commitments	5,000	5,000
2199	Guaranteed amount of guaranteed loan commitments	4,750	4,750
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year		3,910
2231	Disbursements of new guaranteed loans	5,000	5,000
2251	Repayments and prepayments	-482	-948
2261	Adjustments: Terminations for default that result in loans receivable	-608	-1,006
2290	Outstanding, end of year	3,910	6,956
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	3,714	6,608
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year		577
2331	Disbursements for guaranteed loan claims	577	957
2351	Repayments of loans receivable		-115
2361	Write-offs of loans receivable		
2390	Outstanding, end of year	577	1,419

The estimates above represent an average of possible credit ratings and do not make assumptions about particular airlines.

As required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 20-4286-0-3-402	2000 actual	2001 actual	2002 est.	2003 est.
ASSETS:				
1101	Federal assets: Fund balances with Treasury		871	1,553
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross		577	1,418
1505	Allowance for subsidy cost (-)		-231	-661

1599	Net present value of assets related to defaulted guaranteed loans	346	757
1999	Total assets	1,217	2,310
LIABILITIES:			
2204	Non-Federal liabilities: Liabilities for loan guarantees	1,217	2,310
2999	Total liabilities	1,217	2,310
4999	Total liabilities and net position	1,217	2,310

**COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS
FUND PROGRAM ACCOUNT**

To carry out the Community Development Banking and Financial Institutions Act of 1994, including services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for ES-3, [\$80,000,000] \$68,255,000, to remain available until September 30, [2003] 2004, of which \$5,000,000 shall be for technical assistance and training programs designed to benefit Native American, Native Hawaiian, and Alaskan Native communities, and up to [\$9,500,000] \$9,850,000 may be used for administrative expenses, including administration of the New Markets Tax Credit, up to \$6,000,000 may be used for the cost of direct loans, and up to \$1,000,000 may be used for administrative expenses to carry out the direct loan program: *Provided*, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, as amended: *Provided further*, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed [\$51,800,000] \$11,000,000. (Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 2002; additional authorizing legislation required.)

Program and Financing (in millions of dollars)

Identification code 20-1881-0-1-451	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01	Direct loan subsidy	5	4
00.05	Restimate of direct loan subsidy		1
00.10	General administrative expenses	9	11
00.11	Bank enterprise awards program	47	23
00.12	Financial assistance to Community Development Financial Institutions (other than direct loans)	47	29
00.13	Training and technical assistance	5	13
10.00	Total new obligations	113	81
21.40	Unobligated balance carried forward, start of year		4
22.00	New budget authority (gross)	118	81
23.90	Total budgetary resources available for obligation	118	85
23.95	Total new obligations	-113	-81
23.98	Unobligated balance expiring or withdrawn	-1	
24.40	Unobligated balance carried forward, end of year	4	4
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year		4
22.00	New budget authority (gross)	118	81
23.90	Total budgetary resources available for obligation	118	85
23.95	Total new obligations	-113	-81
23.98	Unobligated balance expiring or withdrawn	-1	
24.40	Unobligated balance carried forward, end of year	4	4

New budget authority (gross), detail:

Discretionary:			
40.00	Appropriation	118	80
Mandatory:			
60.00	Appropriation		1
70.00	Total new budget authority (gross)	118	81

Change in obligated balances:

72.40	Obligated balance, start of year	170	173	138
73.10	Total new obligations	113	81	72
73.20	Total outlays (gross)	-107	-115	-108
73.40	Adjustments in expired accounts (net)	-3		
74.40	Obligated balance, end of year	173	138	102

Outlays (gross), detail:

86.90	Outlays from new discretionary authority	11	11	9
86.93	Outlays from discretionary balances	96	104	99
87.00	Total outlays (gross)	107	115	108

Net budget authority and outlays:

89.00	Budget authority	118	81	68
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Credit accounts—ContinuedCOMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS—Continued
FUND PROGRAM ACCOUNT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-1881-0-1-451	2001 actual	2002 est.	2003 est.
90.00 Outlays	107	115	108
Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)			
Identification code 20-1881-0-1-451	2001 actual	2002 est.	2003 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Community Development Financial Institutions Direct Loan	12	11	11
115901 Total direct loan levels	12	11	11
Direct loan subsidy (in percent):			
132001 Community Development Financial Institutions Direct Loan	41.67	36.36	36.94
132901 Weighted average subsidy rate	41.67	36.36	36.94
Direct loan subsidy budget authority:			
133001 Community Development Financial Institutions Direct Loan	5	4	4
133901 Total subsidy budget authority	5	4	4
Direct loan subsidy outlays:			
134001 Community Development Financial Institutions Direct Loan	4	3	4
134901 Total subsidy outlays	4	3	4
Direct loan upward reestimate subsidy budget authority:			
135001 Community Development Financial Institutions Direct Loan		1	
135901 Total upward reestimate budget authority		1	
Direct loan upward reestimate subsidy outlays:			
136001 Community Development Financial Institutions Direct Loan		1	
136901 Total upward reestimate outlays		1	
Administrative expense data:			
351001 Budget authority	1	1	1
358001 Outlays from balances	1	1	1

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

The CDFI Fund helps to address the urgent problems of declining economic and social infrastructure, loss of jobs, lack of private enterprise, and deteriorating housing facing many American communities today. Government investment and technical assistance supplements private funds and expertise

to ensure that CDFIs are effective in restoring and creating healthy economies.

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
Number of CDFIs selected to receive financial assistance (includes Core, and SECA)	92	70	70
Number of organizations that receive technical assistance	84	64	64
Number of BEA awardees that provide financial and technical assistance to CDFIs or distressed communities	139	63	63

Object Classification (in millions of dollars)

Identification code 20-1881-0-1-451	2001 actual	2002 est.	2003 est.
11.1 Personnel compensation: Full-time permanent	4	4	4
12.1 Civilian personnel benefits	1	1	1
23.1 Rental payments to GSA	1	1	1
25.2 Other services	3	5	5
41.0 Grants, subsidies, and contributions	104	70	61
99.9 Total new obligations	113	81	72

Personnel Summary

Identification code 20-1881-0-1-451	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	53	64	68

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT
LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4088-0-3-451	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Direct loans	12	11	11
10.00 Total new obligations	12	11	11
Budgetary resources available for obligation:			
22.00 New financing authority (gross)	13	12	12
22.70 Balance of authority to borrow withdrawn	-1		
23.90 Total budgetary resources available for obligation	12	12	12
23.95 Total new obligations	-12	-11	-11
New financing authority (gross), detail:			
Discretionary:			
47.00 Authority to borrow	8	7	7
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	4	5	5
68.10 Change in uncollected customer payments from Federal sources (unexpired)	1		
68.90 Spending authority from offsetting collections (total discretionary)	5	5	5
70.00 Total new financing authority (gross)	13	12	12
Change in obligated balances:			
72.40 Obligated balance, start of year	16	18	19
73.10 Total new obligations	12	11	11
73.20 Total financing disbursements (gross)	-9	-10	-10
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-1		
74.40 Obligated balance, end of year	18	19	20
87.00 Total financing disbursements (gross)	9	10	10
Offsets:			
Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00 Federal sources	-4	-4	-4
88.40 Non-Federal sources—Principal		-1	-1
88.90 Total, offsetting collections (cash)	-4	-5	-5
Against gross financing authority only:			
88.95 Change in receivables from program accounts	-1		
Net financing authority and financing disbursements:			
89.00 Financing authority	8	7	7

90.00	Financing disbursements	5	5	5
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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	2001 actual	2002 est.	2003 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Limitation on direct loans	12	11	11
1150	Total direct loan obligations	12	11	11
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	15	24	33
1231	Disbursements: Direct loan disbursements	9	10	10
1251	Repayments: Repayments and prepayments		-1	-1
1290	Outstanding, end of year	24	33	42

Balance Sheet (in millions of dollars)

Identification code 20-4088-0-3-451	2000 actual	2001 actual	2002 est.	2003 est.	
ASSETS:					
Investments in US securities:					
1106	Federal assets: Receivables, net	6	3	4	5
Net value of assets related to post-1991 direct loans receivable:					
1401	Direct loans receivable, gross	15	24	33	42
1405	Allowance for subsidy cost (-)	-6	-9	-13	-17
1499	Net present value of assets related to direct loans	9	15	20	25
1999	Total assets	15	18	24	30
LIABILITIES:					
2103	Federal liabilities: Debt	15	18	24	30
2999	Total liabilities	15	18	24	30
NET POSITION:					
3999	Total net position				
4999	Total liabilities and net position	15	18	24	30

Trust Funds

VIOLENT CRIME REDUCTION PROGRAMS

Program and Financing (in millions of dollars)

Identification code 20-8526-0-1-751	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
Direct program:				
00.01	Departmental Offices	1	1	
00.03	Federal Law Enforcement Training Center	6	1	
00.04	Bureau of Alcohol, Tobacco and Firearms	6	6	
00.05	Customs Service	35	37	
00.06	Secret Service	5	1	
10.00	Total new obligations	53	46	
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	86	46	
22.10	Resources available from recoveries of prior year obligations	13		
23.90	Total budgetary resources available for obligation	99	46	
23.95	Total new obligations	-53	-46	
24.40	Unobligated balance carried forward, end of year	46		

New budget authority (gross), detail:

Spending authority from offsetting collections:			
Discretionary:			
68.00	Offsetting collections (cash)	1	
68.10	Change in uncollected customer payments from Federal sources (unexpired)	-1	
68.90	Spending authority from offsetting collections (total discretionary)		

Change in obligated balances:

72.40	Obligated balance, start of year	97	81	62
73.10	Total new obligations	53	46	
73.20	Total outlays (gross)	-57	-65	-62
73.45	Recoveries of prior year obligations	-13		
74.00	Change in uncollected customer payments from Federal sources (unexpired)	1		
74.40	Obligated balance, end of year	81	62	

Outlays (gross), detail:

86.93	Outlays from discretionary balances	57	65	62
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Offsets:

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

Net budget authority and outlays:

89.00	Budget authority			
90.00	Outlays	56	65	62

Amounts for the Department of the Treasury's portion of Crime Control Programs are derived from transfers from the Violent Crime Reduction Trust Fund (VCRTF) as authorized by the Crime Control and Law Enforcement Act of 1994. The VCRTF was authorized through 2000. Spending of prior-year appropriations continues.

Object Classification (in millions of dollars)

Identification code 20-8526-0-1-751	2001 actual	2002 est.	2003 est.
12.1	Civilian personnel benefits	1	
21.0	Travel and transportation of persons	1	
23.2	Rental payments to others	1	
25.2	Other services	13	15
25.3	Other purchases of goods and services from Government accounts	5	5
26.0	Supplies and materials	1	1
31.0	Equipment	24	25
32.0	Land and structures	6	
41.0	Grants, subsidies, and contributions	1	
99.9	Total new obligations	53	46

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, **[\$45,837,000] \$52,289,000**, of which not to exceed \$3,400,000 shall remain available until September 30, **[2004] 2005**; and of which **[\$7,790,000] \$8,338,000** shall remain available until September 30, **[2003] 2004**: *Provided*, That funds appropriated in this account may be used to procure personal services contracts. (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Salaries and Expenses", \$1,700,000, to remain available until expended, to be obligated from amounts made available in Public Law 107-38.] (Emergency Supplemental Act, 2002.)

FINANCIAL CRIMES ENFORCEMENT NETWORK—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)

Identification code 20-0173-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct Program:			
00.01 Investigative analysis, regulatory, and international activities	34	40	45
00.02 Money services business regulatory support program	1	6	8
09.01 Reimbursable program	1	6	1
10.00 Total new obligations	36	52	54
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	1	4	5
22.00 New budget authority (gross)	40	55	54
23.90 Total budgetary resources available for obligation	41	59	59
23.95 Total new obligations	-36	-52	-54
24.40 Unobligated balance carried forward, end of year	4	5	5
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	39	47	53
40.15 Appropriation (terrorist response)		2	
43.00 Appropriation (total discretionary)	39	49	53
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	1	6	1
70.00 Total new budget authority (gross)	40	55	54
Change in obligated balances:			
72.40 Obligated balance, start of year	3	8	9
73.10 Total new obligations	36	52	54
73.20 Total outlays (gross)	-33	-51	-53
74.10 Change in uncollected customer payments from Federal sources (expired)	2		
74.40 Obligated balance, end of year	8	9	10
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	30	45	43
86.93 Outlays from discretionary balances	3	8	10
87.00 Total outlays (gross)	33	51	53
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-1	-6	-1
Net budget authority and outlays:			
89.00 Budget authority	39	49	53
90.00 Outlays	30	45	52

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	38	48	51
90.00 Outlays	29	44	50

FinCEN, created in 1990 and elevated to bureau status in 2001, supports law enforcement investigations to prevent and detect money laundering and other financial crimes. FinCEN's network links law enforcement, financial, and regulatory communities into a single information-sharing network. Using Bank Secrecy Act (BSA) information reported by banks and other financial institutions, FinCEN serves as the nation's central clearinghouse for broad-based financial intelligence and information sharing on money laundering. This information helps illuminate the financial trail for investigators to follow as they track criminals and their assets.

Investigative Analysis, Regulatory, and International Activities.—Through our investigative analysis efforts, FinCEN pro-

vides support for the investigation and prosecution of law enforcement cases at the Federal, state, local and international levels, using financial data collected under the BSA, as well as other commercial and law enforcement information. FinCEN serves as a catalyst for research, analysis, and dissemination of information on money laundering methods and trends through joint case analysis with law enforcement, integration of all source information and the application of state-of-art data processing techniques. In the regulatory area, FinCEN establishes policies to administer the BSA effectively while balancing the associated burden imposed on the regulated financial institutions. Internationally, FinCEN maintains in-depth, country-specific expertise concerning money laundering and other financial crimes around the world to assist decision makers in developing and promoting U.S. government anti-money laundering policies. FinCEN also uses this expertise to promote the development of Financial Intelligence Units (FIUs) in other countries, and to facilitate investigative exchanges with them.

Money Services Business (MSB) Regulatory Program.—This program supports new requirements to strengthen anti-money laundering controls within the money services business industry. The term 'MSB' is used to define over 200,000 entities that act as money transmitters, issuers, redeemers and sellers of money orders and travelers checks, check cashers and currency exchanges. This largely unregulated industry is required to register with the Department of the Treasury by June 30, 2002. Treasury has also issued a final regulation that, for the first time, extends suspicious activity reporting requirements to the money transmitter, travelers check and money order segments of the industry in 2002. In order to properly implement these regulations, FinCEN has undertaken a major public outreach project that is designed to identify and educate members of the money service business industry concerning the requirements of these new regulations.

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
Investigative Analysis:			
Number of subjects in completed investigative analytical reports	32,278	33,000	34,000
Number of investigative cases networked among law enforcement agencies [Estimated 2000 Baseline—2,500]	2,113	2,200	2,300
Regulatory:			
Average time to process a civil penalty case [calendar year 1997 Baseline—4.2 years]	1.8 years	1.8 years	1.7 years
International:			
Number of investigative information exchanges coordinated with foreign jurisdictions.	435	225	250

Object Classification (in millions of dollars)

Identification code 20-0173-0-1-751	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	12	16	19
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	13	17	20
12.1 Civilian personnel benefits	4	5	6
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services	2	7	7
25.3 Other purchases of goods and services from Government accounts	5	6	8
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	4	4	4
31.0 Equipment	2	2	2
99.0 Direct obligations	35	46	53
99.0 Reimbursable obligations	1	6	1
99.9 Total new obligations	36	52	54

Personnel Summary

Identification code 20-0173-0-1-751	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	174	238	254
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	4	5	5

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 \$11,500 for official reception and representation expenses; room and board costs for student interns; and services as authorized by 5 U.S.C. 3109, **[\$105,680,000] \$126,028,000**, of which \$650,000 shall be available for an interagency effort to establish written standards on accreditation of Federal law enforcement training; and of which up to **[\$18,892,000] \$24,266,000** for materials and support costs of Federal law enforcement basic training shall remain available until September 30, **[2004] 2005**, and of which up to 20 percent of the **[\$18,892,000] \$24,266,000** also shall be available for travel, room and board costs for participating agency basic training during the first quarter of a fiscal year, subject to full reimbursement by the benefitting agency: *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 the Center is authorized to accept detailees from other Federal agencies, on a non-reimbursable basis, to staff the accreditation function: *Provided further*, That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy: *Provided further*, That funds appropriated in this account shall be available, at the discretion of the Director, for the following: training United States Postal Service law enforcement personnel and Postal police officers; State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation, except that reimbursement may be waived by the Secretary for law enforcement training activities in foreign countries undertaken pursuant to section 801 of the Antiterrorism and Effective Death Penalty Act of 1996, Public Law 104-32; training of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; and travel expenses of non-Federal personnel to attend course development meetings and training sponsored by the Center: *Provided further*, That the Center is authorized to obligate funds in anticipation of reimbursements from agencies receiving training sponsored by the Federal Law Enforcement Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide training for the Gang Resistance Education and Training program to Federal and non-Federal personnel at any facility in partnership with the Bureau of Alcohol, Tobacco and Firearms: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide short-term medical services for stu-

dents undergoing training at the Center. *(Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)*
[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Salaries and Expenses", \$23,000,000, to remain available until expended, to be obligated from amounts made available in Public Law 107-38.] (Emergency Supplemental Act, 2002.)

Program and Financing (in millions of dollars)

Identification code 20-0104-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Law enforcement training	77	100	97
00.02 Plant operations	27	29	29
09.01 Reimbursable program	39	46	35
10.00 Total new obligations	143	175	161
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	3	6	10
22.00 New budget authority (gross)	143	178	161
22.10 Resources available from recoveries of prior year obligations	3	1	.....
23.90 Total budgetary resources available for obligation	149	185	171
23.95 Total new obligations	-143	-175	-161
24.40 Unobligated balance carried forward, end of year	6	10	10
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	103	109	126
40.15 Appropriation (terrorist response) .....	.....	23	.....
43.00 Appropriation (total discretionary)	103	132	126
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	34	46	35
68.10 Change in uncollected customer payments from Federal sources (unexpired)	6	.....	.....
68.90 Spending authority from offsetting collections (total discretionary)	40	46	35
70.00 Total new budget authority (gross)	143	178	161
Change in obligated balances:			
72.40 Obligated balance, start of year	20	28	14
73.10 Total new obligations	143	175	161
73.20 Total outlays (gross)	-125	-188	-166
73.40 Adjustments in expired accounts (net)	-6	.....	.....
73.45 Recoveries of prior year obligations	-3	-1	.....
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-6	.....	.....
74.10 Change in uncollected customer payments from Federal sources (expired)	4	.....	.....
74.40 Obligated balance, end of year	28	14	9
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	109	160	144
86.93 Outlays from discretionary balances	16	28	22
87.00 Total outlays (gross)	125	188	166
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-34	-46	-35
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-6	.....	.....
Net budget authority and outlays:			
89.00 Budget authority	103	132	126
90.00 Outlays	91	142	131
Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)			
Net budget authority and outlays:			
89.00 Budget authority	100	129	122
90.00 Outlays	88	139	127

General and special funds—Continued

SALARIES AND EXPENSES—Continued

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.

The 2003 Budget continues funding for the Center to work with other Federal law enforcement agencies to establish written standards for the accreditation of Federal law enforcement training.

PERFORMANCE MEASURES BY BUDGET ACTIVITY

Budget activity:	2001 actual	2002 est.	2003 est.
Law enforcement training:			
Achieve 90 percent rating on the student quality of training survey:			
Basic training	99.9%	N/A	N/A
Advanced training	100%	N/A	N/A
Variable unit cost per basic student-week of training funded	\$133	N/A	N/A
Percentage of students that express satisfactory or higher ratings on the Student Quality of Training Survey	99%	90%	90%
Percentage of Partner Organizations that express satisfactory or higher on the Partner Organization Survey	97.5%	85%	85%
Cost of a student-week of training	\$927	\$927	\$983
Percentage of employees that express satisfactory or higher on the Employee Satisfaction Survey	78%	70%	70%
Plant operations:			
Achieve 90 percent rating on the student quality of services survey	99.6%	N/A	N/A
Percentage of requested training classes held within 15 days of the requested start date	95%	85%	85%
Percentage of students that express satisfactory or higher on the Student Quality of Services Survey	99.6%	90%	90%

Object Classification (in millions of dollars)

Identification code 20-0104-0-1-751	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	34	45	47
11.5 Other personnel compensation	2	2	3
11.8 Special personal services payments	2	1	2
11.9 Total personnel compensation	38	48	52
12.1 Civilian personnel benefits	15	19	20
21.0 Travel and transportation of persons	3	4	4
22.0 Transportation of things	1	2	1
23.3 Communications, utilities, and miscellaneous charges	4	5	5
24.0 Printing and reproduction	1	2	1
25.2 Other services	23	29	25
26.0 Supplies and materials	6	12	10
31.0 Equipment	8	7	7
32.0 Land and structures	5	1	1
99.0 Direct obligations	104	129	126
99.0 Reimbursable obligations	39	46	35
99.9 Total new obligations	143	175	161

Personnel Summary

Identification code 20-0104-0-1-751	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	581	748	748
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	35	50	50

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For expansion of the Federal Law Enforcement Training Center, for acquisition of necessary additional real property and facilities, and for ongoing maintenance, facility improvements, and related expenses, **[\$33,434,000] \$23,329,000**, to remain available until expended. (*Treasury Department Appropriations Act, 2002.*)

For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Acquisition, Construction, Improvements, and Related Expenses", \$8,500,000, to remain available until expended, to be obligated from amounts made available in Public Law 107-38. *Provided*, That, in order to expedite the acquisition of architectural and engineering services for the construction of facilities at the Cheltenham, Maryland, training facility, the Federal Law Enforcement Training Center may procure such services without regard to: (1) the competition requirements of section 303 of the Federal Property and Administrative Services Act of 1949 (41 U.S.C. 253); (2) the 6 percent fee limitation on such services set forth in section 304(b) of such Act (41 U.S.C. 254(b)); and (3) the procurement notice requirements of section 18 of the Office of Federal Procurement Policy Act (41 U.S.C. 416). (*Emergency Supplemental Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-0105-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations	38	71	28
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	16	41	12
22.00 New budget authority (gross)	54	41	23
22.10 Resources available from recoveries of prior year obligations	8		
23.90 Total budgetary resources available for obligation	78	82	35
23.95 Total new obligations	-38	-71	-28
24.40 Unobligated balance carried forward, end of year	41	12	7
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	54	33	23
40.15 Appropriation (terrorist response)		8	
43.00 Appropriation (total discretionary)	54	41	23
Change in obligated balances:			
72.40 Obligated balance, start of year	38	34	72
73.10 Total new obligations	38	71	28
73.20 Total outlays (gross)	-34	-33	-46
73.45 Recoveries of prior year obligations	-8		
74.40 Obligated balance, end of year	34	72	54
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority		5	3
86.93 Outlays from discretionary balances	34	28	43
87.00 Total outlays (gross)	34	33	46
Net budget authority and outlays:			
89.00 Budget authority	54	41	23
90.00 Outlays	34	33	46

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 74 partner organizations. Minor construction and maintenance provides alterations and maintenance funding for approximately 300 buildings at three locations (Glynco, Georgia, Cheltenham, Maryland and Artesia, New Mexico). The Firearms Environmental Restoration and Reconstruction funds the clean-up of the existing

outdoor ranges and reconstruction. The Environmental Compliance funds are to ensure compliance with EPA and State environmental laws and regulations. The fiber optics funding is to replace the existing antiquated twisted copper wire with a state-of-the-art telecommunications cable system.

The appropriations sought in this account demonstrate the President's commitment to an important step in completing and maintaining the necessary facilities at FLETC to train our Nation's law enforcement personnel.

Object Classification (in millions of dollars)

Identification code 20-0105-0-1-751	2001 actual	2002 est.	2003 est.
25.2 Other services	2	2	2
31.0 Equipment		1	1
32.0 Land and structures	34	68	25
41.0 Grants, subsidies, and contributions	2		
99.9 Total new obligations	38	71	28

INTERAGENCY LAW ENFORCEMENT

Federal Funds

General and special funds:

INTERAGENCY CRIME AND DRUG ENFORCEMENT

For expenses necessary to conduct investigations and convict offenders involved in organized crime drug trafficking, including cooperative efforts with State and local law enforcement, as it relates to the Treasury Department law enforcement violations such as money laundering, violent crime, and smuggling, **[\$107,576,000, of which \$7,827,000 shall remain available until expended] \$112,763,000.** (Treasury Department Appropriations Act, 2002.)

Program and Financing (in millions of dollars)

Identification code 20-1501-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Internal Revenue Service	63	66	66
00.02 Bureau of Alcohol, Tobacco and Firearms	11	11	11
00.03 United States Customs Service	29	30	30
00.04 Departmental Offices		1	1
00.05 Accrued Federal employee pensions and annuitant health benefits	5	5	5
10.00 Total new obligations (object class 25.3)	108	113	113
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	108	113	113
23.95 Total new obligations	-108	-113	-113
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	108	113	113
Change in obligated balances:			
72.40 Obligated balance, start of year	46	64	83
73.10 Total new obligations	108	113	113
73.20 Total outlays (gross)	-90	-92	-112
74.40 Obligated balance, end of year	64	83	83
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	44	48	48
86.93 Outlays from discretionary balances	46	45	64
87.00 Total outlays (gross)	90	92	112
Net budget authority and outlays:			
89.00 Budget authority	108	113	113
90.00 Outlays	90	92	112

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	103	108	108

90.00 Outlays	85	87	107
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In a 1982 counterdrug effort, the Department of Justice (DOJ) developed the Interagency Crime and Drug Enforcement Task Force (ICDE) program to bring together and integrate the efforts of all levels of law enforcement in the fight against drugs. The ICDE program designated nine domestic regions that deploy the investigative expertise from ten Federal agencies, and state and local law enforcement agencies to dismantle and disrupt major drug trafficking and money laundering organizations and place offenders in jail. Treasury agencies provide specific value-added investigative expertise to these major cases. The U.S. Customs Service provides specific expertise in international smuggling and interdiction; the Bureau of Alcohol, Tobacco and Firearms (ATF) provides expertise on firearms and explosives violence; and the Internal Revenue Service, Criminal Investigation (IRS-CI) provides expertise on money laundering and tax evasion. Since 1998, the Treasury portion of the ICDE program has been administered by Treasury's Departmental Offices. Treasury's participating bureaus ATF, Customs, and IRS, are reimbursed from this appropriation. Treasury has assigned two special agents to oversee ICDE policy and budget for the three Treasury bureaus. Funding for Treasury components is primarily utilized for full-time equivalent (FTE) employees; however, a portion of funding is used for operating expenses incurred during the investigative phase of the case.

FINANCIAL MANAGEMENT SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, **[\$212,850,000] \$231,903,000**, of which not to exceed \$9,220,000 shall remain available until September 30, **[2004] 2005**, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses. (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)

Unavailable Collections (in millions of dollars)

Identification code 20-1801-0-1-803	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.20 Debt collection fund	32	24	28
Appropriations:			
05.00 Debt collection fund	-32	-24	-28
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-1801-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.05 Payments	167	140	137
00.06 Collections	13	15	17
00.07 Debt collection	43	49	49
00.08 Governmentwide accounting and reporting	50	56	57
09.01 Reimbursable program	113	105	111
10.00 Total new obligations	386	365	371
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	14	41	12
22.00 New budget authority (gross)	414	352	371
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	429	393	383
23.95 Total new obligations	-386	-365	-371
23.98 Unobligated balance expiring or withdrawn		-16	

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-1801-0-1-803	2001 actual	2002 est.	2003 est.
24.40 Unobligated balance carried forward, end of year	41	12	12
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	267	223	232
50.00 Reappropriation	2		
Mandatory:			
60.20 Appropriation (special fund)	32	24	28
Spending authority from offsetting collections:			
Discretionary:			
68.00 Offsetting collections (cash)	109	105	111
68.10 Change in uncollected customer payments from Federal sources (unexpired)	4		
68.90 Spending authority from offsetting collections (total discretionary)	113	105	111
70.00 Total new budget authority (gross)	414	352	371
Change in obligated balances:			
72.40 Obligated balance, start of year	31	38	51
73.10 Total new obligations	386	365	371
73.20 Total outlays (gross)	-379	-352	-369
73.40 Adjustments in expired accounts (net)	-3		
73.45 Recoveries of prior year obligations	-1		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-4		
74.10 Change in uncollected customer payments from Federal sources (expired)	8		
74.40 Obligated balance, end of year	38	51	53
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	318	288	301
86.93 Outlays from discretionary balances	37	40	40
86.97 Outlays from new mandatory authority	21	24	28
86.98 Outlays from mandatory balances	3		
87.00 Total outlays (gross)	379	352	369
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-109	-105	-111
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-4		
Net budget authority and outlays:			
89.00 Budget authority	301	247	260
90.00 Outlays	270	247	258

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	291	237	249
90.00 Outlays	260	237	247

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). The control and financial integrity of the Federal payments and collections process includes reconciliation, accounting, and claims activities. The claims activity settles claims against the United States resulting from Government checks which have been forged, lost, stolen, or destroyed, and collects monies from those parties liable for fraudulent or otherwise improper negotiation of Government checks.

On November 29, 2001, the Administration transmitted legislation to the Congress which would modify the process by which Federal agencies are billed, and make payment, for

water and sewer services provided by the District of Columbia. Specifically, the legislation would require the District to bill and receive payment from Federal agencies directly, removing the responsibility of the Treasury Department to oversee this process. Adoption of this proposal would eliminate a number of unnecessary administrative steps in the billing process.

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
FMS will make paper check and EFT payments on time	100%	100%	100%
FMS will make paper check and EFT payments accurately	100%	100%	100%

WORKLOAD STATISTICS

	2001 actual	2002 est.	2003 est.
1. Number of check claims submitted	1,490	1,300	1,300
2. Number of check payments	269,355*	253,000	242,000
3. Number of electronic payments	677,413	653,000	673,000

* Does not include approximately 86 million tax relief (rebate) checks.

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

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
FMS will collect electronically the total dollar amount of Federal government receipts	75.3%	80%	80%

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

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
FMS will increase the annual collection of delinquent debt, not including delinquent Federal tax debt, by \$120 million above that collected in 2001 for a total of \$2,812 million ..	\$2,692	\$2,600	\$2,812
FMS will work to increase the percentage of eligible delinquent debt referred by Federal program agencies to FMS for collection using all available tools	89%	75%	85%

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

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
FMS will issue accurate government-wide accounting reports	100%	100%	100%
FMS will issue accurate government-wide accounting reports on time	100%	100%	100%
Percentage of agency reports for the Financial Report of the U.S. Government processed by FMS within the established standard range	99%	100%	100%

Object Classification (in millions of dollars)

Identification code 20-1801-0-1-803	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	113	117	121
11.3 Other than full-time permanent	1	2	2
11.5 Other personnel compensation	5	3	3

11.9	Total personnel compensation	119	122	126
12.1	Civilian personnel benefits	34	34	37
13.0	Benefits for former personnel	1		
21.0	Travel and transportation of persons	2	3	3
23.1	Rental payments to GSA	16	17	18
23.3	Communications, utilities, and miscellaneous charges	44	15	15
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	4	4	4
25.2	Other services	24	31	26
25.3	Other purchases of goods and services from Government accounts	3	6	6
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	8	7	8
26.0	Supplies and materials	7	7	5
31.0	Equipment	9	12	9
99.0	Direct obligations	273	260	259
99.0	Reimbursable obligations	113	105	111
99.5	Below reporting threshold			1
99.9	Total new obligations	386	365	371

Personnel Summary

Identification code 20-1801-0-1-803	2001 actual	2002 est.	2003 est.	
Direct:				
1001	Total compensable workyears: Full-time equivalent employment	1,949	2,057	2,073
Reimbursable:				
2001	Total compensable workyears: Full-time equivalent employment	29	36	39

PAYMENT TO DEPARTMENT OF JUSTICE, FIRREA RELATED CLAIMS

Program and Financing (in millions of dollars)

Identification code 20-0177-0-1-752	2001 actual	2002 est.	2003 est.	
Change in obligated balances:				
72.40	Obligated balance, start of year	2	2	2
74.40	Obligated balance, end of year	2	2	2
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays			

In 1998, the Secretary of the Treasury was authorized to use funds made available to the FSLIC Resolution Fund to reimburse the Department of Justice for the reasonable expenses of litigation that were incurred in the defense of claims against the U.S. arising from FIRREA and its implementation.

PAYMENT TO THE RESOLUTION FUNDING CORPORATION

Program and Financing (in millions of dollars)

Identification code 20-1851-0-1-908	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
10.00	Total new obligations (object class 41.0)	464	1,157	2,124
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	464	1,157	2,124
23.95	Total new obligations	-464	-1,157	-2,124
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	464	1,157	2,124
Change in obligated balances:				
73.10	Total new obligations	464	1,157	2,124
73.20	Total outlays (gross)	-464	-1,157	-2,124
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	464	1,157	2,124
Net budget authority and outlays:				
89.00	Budget authority	464	1,157	2,124

90.00	Outlays	464	1,157	2,124
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The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) authorized and appropriated to the Secretary of the Treasury, such sums as may be necessary to cover interest payments on obligations issued by the Resolution Funding Corporation (REFCORP). REFCORP was established under the Act to raise \$31.2 billion for the Resolution Trust Corporation (RTC) in order to resolve savings institution insolvencies.

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

PAYMENT TO TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 20-1738-0-1-306	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
00.01	Cheyenne River Sioux Tribe terrestrial wildlife habitat restoration trust fund	4	4	4
00.02	Lower Breul Sioux Tribe terrestrial wildlife habitat restoration trust fund	1	1	1
10.00	Total new obligations (object class 41.0)	5	5	5
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	5	5	5
23.95	Total new obligations	-5	-5	-5
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	5	5	5
Change in obligated balances:				
73.10	Total new obligations	5	5	5
73.20	Total outlays (gross)	-5	-5	-5
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	5	5	5
Net budget authority and outlays:				
89.00	Budget authority	5	5	5
90.00	Outlays	5	5	5

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

FEDERAL RESERVE BANK REIMBURSEMENT FUND

Program and Financing (in millions of dollars)

Identification code 20-1884-0-1-803	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
10.00	Total new obligations (object class 25.2)	114	132	135
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	61	29	30
22.00	New budget authority (gross)	81	132	135
22.10	Resources available from recoveries of prior year obligations	1		
23.90	Total budgetary resources available for obligation	143	161	165

General and special funds—Continued**FEDERAL RESERVE BANK REIMBURSEMENT FUND—Continued****Program and Financing (in millions of dollars)—Continued**

Identification code 20-1884-0-1-803	2001 actual	2002 est.	2003 est.
23.95 Total new obligations	-114	-132	-135
24.40 Unobligated balance carried forward, end of year	29	30	30
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	81	132	135
Change in obligated balances:			
72.40 Obligated balance, start of year	61	28	48
73.10 Total new obligations	114	132	135
73.20 Total outlays (gross)	-145	-112	-135
73.45 Recoveries of prior year obligations	-1		
74.40 Obligated balance, end of year	28	48	48
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	81	54	57
86.98 Outlays from mandatory balances	64	58	78
87.00 Total outlays (gross)	145	112	135
Net budget authority and outlays:			
89.00 Budget authority	81	132	135
90.00 Outlays	145	112	135

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

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

Identification code 20-1860-0-1-908	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	6	6	6
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	6	6	6
23.95 Total new obligations	-6	-6	-6
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	6	6	6
Change in obligated balances:			
72.40 Obligated balance, start of year	22	20	21
73.10 Total new obligations	6	6	6
73.20 Total outlays (gross)	-8	-5	-5
74.40 Obligated balance, end of year	20	21	22
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	6	5	5
86.98 Outlays from mandatory balances	2		
87.00 Total outlays (gross)	8	5	5
Net budget authority and outlays:			
89.00 Budget authority	6	6	6
90.00 Outlays	8	5	5

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

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

Identification code 20-1877-0-1-908	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 25.2)	5	12	11
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	4	12	11
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	5	12	11
23.95 Total new obligations	-5	-12	-11
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	4	12	11
Change in obligated balances:			
72.40 Obligated balance, start of year	2	1	1
73.10 Total new obligations	5	12	11
73.20 Total outlays (gross)	-6	-12	-12
73.45 Recoveries of prior year obligations	-1		
74.40 Obligated balance, end of year	1	1	
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	4	12	11
86.98 Outlays from mandatory balances	1		1
87.00 Total outlays (gross)	6	12	12
Net budget authority and outlays:			
89.00 Budget authority	4	12	11
90.00 Outlays	6	12	12

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

INTEREST PAID TO CREDIT FINANCING ACCOUNTS**Program and Financing (in millions of dollars)**

Identification code 20-1880-0-1-908	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	4,708	3,775	3,802
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	4,708	3,775	3,802
23.95 Total new obligations	-4,708	-3,775	-3,802
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	4,708	3,775	3,802
Change in obligated balances:			
73.10 Total new obligations	4,708	3,775	3,802
73.20 Total outlays (gross)	4,708	-3,775	-3,802
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	4,708	3,775	3,802
Net budget authority and outlays:			
89.00 Budget authority	4,708	3,775	3,802
90.00 Outlays	4,708	3,775	3,802

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	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
Claims adjudicated administratively:				
00.01	Claims for damages	14	15	15
00.03	Claims for contract disputes	221	93	100
00.91	Total claims adjudicated administratively	235	108	115
Court judgments:				
01.01	Judgments, Court of Claims	335	31	35
01.02	Judgments, U.S. courts	962	787	850
01.91	Total court judgments	1,297	818	885
10.00	Total new obligations (object class 42.0)	1,532	926	1,000
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	1,532	926	1,000
23.95	Total new obligations	-1,532	-926	-1,000
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	1,494	926	1,000
69.00	Offsetting collections (cash)	38		
70.00	Total new budget authority (gross)	1,532	926	1,000
Change in obligated balances:				
72.40	Obligated balance, start of year	48	126	
73.10	Total new obligations	1,532	926	1,000
73.20	Total outlays (gross)	-1,454	-1,052	-1,000
74.40	Obligated balance, end of year	126		
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	1,454	926	1,000
86.98	Outlays from mandatory balances		126	
87.00	Total outlays (gross)	1,454	1,052	1,000
Offsets:				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-38		
Net budget authority and outlays:				
89.00	Budget authority	1,494	926	1,000
90.00	Outlays	1,417	1,052	1,000

Appropriations are made for payment of claims and interest for damages not chargeable to appropriations of individual agencies and for payment of private and public relief acts. Public Law 95-26 authorized a permanent indefinite appropriation to pay certain judgments from the general funds of the Treasury.

PAYMENT OF ANTI-TERRORISM JUDGMENTS

Program and Financing (in millions of dollars)

Identification code 20-1811-0-1-808	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
10.00	Total new obligations (object class 42.0)	232	169	
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year		169	
22.00	New budget authority (gross)	400		
23.90	Total budgetary resources available for obligation	400	169	
23.95	Total new obligations	-232	-169	
24.40	Unobligated balance carried forward, end of year	169		
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	400		
Change in obligated balances:				
73.10	Total new obligations	232	169	

73.20	Total outlays (gross)	-232	-169	
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	232		
86.98	Outlays from mandatory balances		169	
87.00	Total outlays (gross)	232	169	
Net budget authority and outlays:				
89.00	Budget authority	400		
90.00	Outlays	232	169	

This account was established pursuant to section 2002 of the Victims of Trafficking and Violence Protection Act, Public Law 106-386, for the purpose of making payments to persons who hold certain categories of judgments against Iran in suits brought under 28 U.S.C. 1605a(7).

BIOMASS ENERGY DEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 20-0114-0-1-271	2001 actual	2002 est.	2003 est.	
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	10	11	15
22.00	New budget authority (gross)	1	4	4
23.90	Total budgetary resources available for obligation	11	15	19
24.40	Unobligated balance carried forward, end of year	11	15	19
New budget authority (gross), detail:				
Discretionary:				
41.00	Transferred to other accounts	-2		
43.00	Appropriation (total discretionary)	-2		
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	3	4	4
70.00	Total new budget authority (gross)	1	4	4
Change in obligated balances:				
72.40	Obligated balance, start of year	1	1	
74.40	Obligated balance, end of year	1		
Offsets:				
Against gross budget authority and outlays:				
88.45	Offsetting collections (cash) from: Offsetting governmental collections (from non-Federal sources)	-3	-4	-4
Net budget authority and outlays:				
89.00	Budget authority	-2		
90.00	Outlays	-3	-4	-4

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

Public enterprise revolving fund:

CHECK FORGERY INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 20-4109-0-3-803	2001 actual	2002 est.	2003 est.	
Obligations by program activity:				
00.01	Direct program		3	3
09.01	Reimbursable program	27	25	17
10.00	Total new obligations	27	28	20

Public enterprise revolving fund—Continued
CHECK FORGERY INSURANCE FUND—Continued
Program and Financing (in millions of dollars)—Continued

Identification code 20-4109-0-3-803	2001 actual	2002 est.	2003 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	11	11	11
22.00 New budget authority (gross)	27	28	20
23.90 Total budgetary resources available for obligation	38	39	31
23.95 Total new obligations	-27	-28	-20
24.40 Unobligated balance carried forward, end of year	11	11	11
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		3	3
69.00 Offsetting collections (cash)	27	25	17
70.00 Total new budget authority (gross)	27	28	20
Change in obligated balances:			
72.40 Obligated balance, start of year		1	
73.10 Total new obligations	27	28	20
73.20 Total outlays (gross)	-27	-28	-20
74.40 Obligated balance, end of year	1		
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	27	28	20
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-27	-25	-17
Net budget authority and outlays:			
89.00 Budget authority		3	3
90.00 Outlays	-1	3	3

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

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

Object Classification (in millions of dollars)

Identification code 20-4109-0-3-803	2001 actual	2002 est.	2003 est.
42.0 Direct obligations: Insurance claims and indemnities		3	3
42.0 Reimbursable obligations: Insurance claims and indemnities	27	25	17
99.9 Total new obligations	27	28	20

Trust Funds

CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Unavailable Collections (in millions of dollars)

Identification code 20-8209-0-7-306	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year	10	16	22
Receipts:			
02.40 General fund payments, Cheyenne river sioux tribe terrestrial wildlife habitat restoration	4	4	4
02.41 Earnings on investments	1	1	1
02.42 General fund payments, Lower bruel sioux tribe terrestrial wildlife habitat restoration	1	1	1
02.99 Total receipts and collections	6	6	6

04.00 Total: Balances and collections	16	22	28
Appropriations:			
05.00 Cheyenne river sioux tribe terrestrial wildlife habitat restoration			
07.99 Balance, end of year	16	22	28

Program and Financing (in millions of dollars)

Identification code 20-8209-0-7-306	2001 actual	2002 est.	2003 est.
New budget authority (gross), detail:			
Mandatory:			
60.26 Appropriation (trust fund)	6	5	5
60.45 Portion precluded from obligation	-6	-5	-5
62.50 Appropriation (total mandatory)			
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value	10	16	22
92.02 Total investments, end of year: Federal securities: Par value	16	22	28

This schedule reflects the payments made to the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and the Lower Brule Sioux Tribe Terrestrial Wildlife Restoration Trust Fund. After the funds are fully capitalized (at a total level of \$57.4 million), interest earned will be available to carry out the purposes of the funds.

FEDERAL FINANCING BANK ACTIVITIES

Federal Funds

Intragovernmental funds:

FEDERAL FINANCING BANK

Program and Financing (in millions of dollars)

Identification code 20-4521-0-4-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
09.01 Administrative expenses	3	2	2
09.02 Interest on borrowings from Treasury	2,153	1,930	1,484
09.03 Interest on borrowings from civil service retirement trust fund	1,337	1,337	1,337
10.00 Total new obligations	3,493	3,270	2,823
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year		1	1
22.00 New budget authority (gross)	3,493	3,270	2,823
23.90 Total budgetary resources available for obligation	3,493	3,271	2,824
23.95 Total new obligations	-3,493	-3,270	-2,823
24.40 Unobligated balance carried forward, end of year	1	1	1
New budget authority (gross), detail:			
Mandatory:			
67.10 Authority to borrow	51	18	24
69.00 Offsetting collections (cash)	3,460	3,252	2,799
69.47 Portion applied to repay debt	-13		
69.53 Portion substituted for borrowing authority	-5		
69.90 Spending authority from offsetting collections (total mandatory)	3,442	3,252	2,799
70.00 Total new budget authority (gross)	3,493	3,270	2,823
Change in obligated balances:			
72.40 Obligated balance, start of year	342	337	337
73.10 Total new obligations	3,493	3,270	2,823
73.20 Total outlays (gross)	-3,497	-3,270	-2,823
74.40 Obligated balance, end of year	337	337	337
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	3,493	3,270	2,823

86.98	Outlays from mandatory balances	5		
87.00	Total outlays (gross)	3,497	3,270	2,823
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-3,460	-3,252	-2,799
Net budget authority and outlays:				
89.00	Budget authority	33	18	24
90.00	Outlays	37	18	24

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

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

Under a provision in the 1987 enabling legislation for the Agriculture Department's Cushion of credit payments program, the FFB receives substantially less interest each year on certain loans that it holds than it is contractually entitled to receive. This provision, however, does not reduce the amount of interest the FFB owes on its corresponding loans from Treasury. The shortfalls in interest received by the FFB as a result of the provision resulted in substantial losses to the FFB in the past. The FFB will likely experience future losses due to this provision.

The following table shows the annual net lending by the FFB by agency and program and the amount outstanding at the end of each year. The table does not include certain securities originally issued to the FFB by the Postal Service, which the FFB exchanged with the Civil service retirement and disability fund in 1996 in return for Treasury securities of equal present value. These securities, which continued to be serviced by FFB, had a remaining face value of \$51 million as of the beginning of 2001 and were redeemed in May 2001.

NET LENDING AND LOANS OUTSTANDING, END OF YEAR

(in millions of dollars)

	2001 actual	2002 est.	2003 est.
A. Department of Agriculture:			
1. Rural housing loans:			
Lending, net	-1,165	-1,070	-1,075
Loans outstanding	4,375	3,305	2,230

2. Rural development loans:			
Lending, net	-975	-1,485	-145
Loans outstanding	2,435	950	805
3. Rural Utilities Service:			
Lending, net	553	-390	501
Loans outstanding	17,869	18,259	18,760
B. Department of Defense:			
1. Defense working capital funds:			
Lending, net	-106	-161	-160
Loans outstanding	941	780	620
C. Department of Education:			
1. Historically black colleges and universities:			
Lending, net	11	39	34
Loans outstanding	31	70	104
D. Department of Health and Human Services:			
1. Medical facility loans:			
Lending, net	-1	0	0
Loans outstanding	0	0	0
E. Department of Housing and Urban Development:			
1. Section 108 guaranteed loans:			
Lending, net	-3	-2	-2
Loans outstanding	8	6	4
2. Low-rent public housing:			
Lending, net	-70	-70	-70
Loans outstanding	1,279	1,209	1,139
F. Department of the Interior:			
1. Territory of the Virgin Islands:			
Lending, net	-2	-2	-1
Loans outstanding	13	11	10
G. Department of Transportation:			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net	*)	*)	*)
Loans outstanding	3	3	3
H. General Services Administration:			
1. Federal buildings fund:			
Lending, net	-45	-25	-20
Loans outstanding	2,268	2,243	2,223
I. International Assistance Programs:			
1. Foreign military sales credit:			
Lending, net	-234	-234	-223
Loans outstanding	2,156	1,922	1,699
J. Small Business Administration:			
1. Section 503 guaranteed loans:			
Lending, net	-27	-22	-20
Loans outstanding	132	110	90
K. Postal Service:			
Lending, net	2,051	1,600	-1,448
Loans outstanding	11,313	12,913	11,465
Total lending:			
Lending, net	-13	-1,042	-2,619
Loans outstanding	42,824	41,782	39,163

*)\$500 thousand or less.

Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	2000 actual	2001 actual	2002 est.	2003 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	576	577	577	577
Investments in US securities:				
1104 Agency securities, par	42,724	42,609	41,567	38,939
1106 Receivables, net	1,023	873	613	496
1999 Total assets	44,323	44,059	42,757	40,012
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable	1,351	1,198	938	821
Debt:				
2103 Borrowing from Treasury	27,973	27,979	26,955	29,351
2103 Borrowing from the Civil service retirement trust fund	15,000	15,000	15,000	10,000
2999 Total liabilities	44,324	44,177	42,893	40,172
NET POSITION:				
3300 Cumulative results of operations	-1	-118	-136	-160
3999 Total net position	-1	-118	-136	-160
4999 Total liabilities and net position	44,323	44,059	42,757	40,012

Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	2001 actual	2002 est.	2003 est.
25.2 Other services	3	2	2

Intragovernmental funds—Continued

FEDERAL FINANCING BANK—Continued

Object Classification (in millions of dollars)—Continued

Identification code 20-4521-0-4-803	2001 actual	2002 est.	2003 est.
43.0 Interest and dividends	3,490	3,268	2,821
99.9 Total new obligations	3,493	3,270	2,823

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 822 vehicles for police-type use, of which 650 shall be for replacement only, and hire of passenger motor vehicles; hire of aircraft; services of expert witnesses at such rates as may be determined by the Director; for payment of per diem and/or subsistence allowances to employees where a major investigative assignment requires an employee to work 16 hours or more per day or to remain overnight at his or her post of duty; not to exceed \$20,000 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; not to exceed \$50,000 for cooperative research and development programs for Laboratory Services and Fire Research Center activities; and provision of laboratory assistance to State and local agencies, with or without reimbursement, [\$823,316,000, of which \$3,500,000 shall be available for retrofitting and upgrades of the National Tracing Center Facility in Martinsburg, West Virginia;] \$913,114,000; 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); of which up to \$2,000,000 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 joint law enforcement operations with the Bureau of Alcohol, Tobacco and Firearms and for the payment of overtime salaries including Social Security and Medicare, travel, fuel, training, equipment, supplies, and other similar costs of State and local law enforcement personnel, including sworn officers and support personnel, that are incurred in joint operations with the Bureau of Alcohol, Tobacco and Firearms, and [of which \$13,000,000, to remain available until expended, shall be available for disbursements through grants, cooperative agreements or contracts to local governments for Gang Resistance Education and Training: *Provided*, That no funds made available by this or any other Act may be used to transfer the functions, missions, or activities of the Bureau of Alcohol, Tobacco and Firearms to other agencies or Departments in fiscal year 2002] of which \$3,200,000 for new headquarters shall remain available until September 30, 2004: *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 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, 2002; additional authorizing legislation required.*)

[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Salaries and Expenses", \$31,431,000, to remain available until expended, to be obligated from amounts made available in Public Law 107-38, of which \$5,200,000 may be used for necessary expenses of site acquisition, construction, operations, maintenance and repair of the special purpose canine training facilities in Front Royal, Virginia.] (*Emergency supplemental Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-1000-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Reduce violent crime	653	734	737
00.02 Collect revenue	84	89	99
00.03 Protect the public	60	64	77
01.92 Total direct program	797	887	913
09.01 Reimbursable program	41	47	47
10.00 Total new obligations	838	934	960
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	4	4	.....
22.00 New budget authority (gross)	840	931	960
22.10 Resources available from recoveries of prior year obligations	2	.....	.....
23.90 Total budgetary resources available for obligation	846	935	960
23.95 Total new obligations	-838	-934	-960
23.98 Unobligated balance expiring or withdrawn	-3	.....	.....
24.40 Unobligated balance carried forward, end of year	4	.....	.....
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	797	851	913
40.15 Appropriation (terrorist response) .....	.....	31	.....
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)	-2	.....	.....
42.00 Transferred from other accounts	2	.....	.....
43.00 Appropriation (total discretionary)	797	882	913
50.00 Reappropriation	2	2	.....
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	11	47	47
68.10 Change in uncollected customer payments from Federal sources (unexpired)	30	.....	.....
68.90 Spending authority from offsetting collections (total discretionary)	41	47	47
70.00 Total new budget authority (gross)	840	931	960
Change in obligated balances:			
72.40 Obligated balance, start of year	97	205	224
73.10 Total new obligations	838	934	960
73.20 Total outlays (gross)	-700	-915	-953
73.45 Recoveries of prior year obligations	-2	.....	.....
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-30	.....	.....
74.40 Obligated balance, end of year	205	224	230
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	655	849	872
86.93 Outlays from discretionary balances	45	68	82
87.00 Total outlays (gross)	700	915	953
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources:			
88.00 Drug enforcement	-3	-9	-9
88.00 Other Federal sources	-8	-38	-38
88.90 Total, offsetting collections (cash)	-11	-47	-47
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-30	.....	.....
Net budget authority and outlays:			
89.00 Budget authority	799	884	913
90.00 Outlays	689	868	906

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	775	856	884
90.00 Outlays	665	840	877

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

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

ATF is participating in the American Customer Satisfaction Index with the University of Michigan to benchmark customer services satisfaction (e.g. Certificates of Label Approvals, Youth Crime Gun Interdiction Initiative). In addition, several performance measures are planned for phasing out pending replacement by stronger measures, which more accurately depict outcomes of ATF's strategic activities.

PERFORMANCE AND WORKLOAD MEASURES

Reduce Violent Crime:	2001 actual	2002 est.	2003 est.
Crime related costs avoided (\$ billions)	2.54	3.62	4.58
Future firearms crimes avoided	1,223,000	1,574,000	1,992,000
Number of firearms trace requests	232,000	230,000	240,000
Average trace response time (# of days)	12.8	12.8	12.8
Number of personnel trained in Integrated Violence Reduction Strategy	6,839	6,000	6,000
NRT customer satisfaction rating	n/a	90%	90%
Collect the Revenue:			
Taxes and fees collected from the alcohol, tobacco, firearms and explosives industries (\$ billion)	14.0	13.6	14.4
Ratio of taxes and fees collected vs. resources expended to collect	272:1	200:1	211:1
Percent of taxpayers who file their excise tax returns and required monthly operating reports electronically		1%	1%
Protect the Public:			
Response to unsafe conditions and product deficiencies discovered (explosives)	1,209	850	850
Responses to unsafe conditions and product deficiencies discovered (alcohol)	n/a	n/a	190
The number of commodity seminars held	195	175	175
Workload Measures:			
Number of inspections (explosives)	5,032	5,000	5,000
Percent of population inspected (firearms)	8%	8%	8%

Object Classification (in millions of dollars)

Identification code 20-1000-0-1-751	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	271	301	317
11.3 Other than full-time permanent	3	14	15
11.5 Other personnel compensation	40	48	53
11.9 Total personnel compensation	314	363	385
12.1 Civilian personnel benefits	135	164	172
21.0 Travel and transportation of persons	23	25	23
22.0 Transportation of things	3	3	3
23.1 Rental payments to GSA	40	49	57
23.3 Communications, utilities, and miscellaneous charges	30	28	26
24.0 Printing and reproduction	2	2	2
25.2 Other services	137	141	138
26.0 Supplies and materials	14	14	14

31.0 Equipment	93	87	81
32.0 Land and structures	6	11	11
99.0 Direct obligations	797	887	912
99.0 Reimbursable obligations	41	47	48
99.9 Total new obligations	838	934	960

Personnel Summary

Identification code 20-1000-0-1-751	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	4,551	5,029	5,106
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	97	100	100

LABORATORY FACILITIES AND HEADQUARTERS

Program and Financing (in millions of dollars)

Identification code 20-1003-0-1-751	2001 actual	2002 est.	2003 est.
Change in obligated balances:			
72.40 Obligated balance, start of year	50	36	
73.20 Total outlays (gross)	-14	-36	
74.40 Obligated balance, end of year	36		
Outlays (gross), detail:			
86.93 Outlays from discretionary balances	14	36	
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	13	36	

Outlays associated with prior year funding shown above reflects construction costs for the new ATF National Laboratory and Fire Research facilities.

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20-5737-0-2-806	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.00 Deposits, internal revenue collections for Puerto Rico	334	246	235
Appropriations:			
05.00 Internal revenue collections for Puerto Rico	-334	-246	-235
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5737-0-2-806	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	334	246	235
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	334	246	235
23.95 Total new obligations	-334	-246	-235

New budget authority (gross), detail:

Mandatory:			
60.20 Appropriation (special fund)	334	246	235

Change in obligated balances:

73.10 Total new obligations	334	246	235
73.20 Total outlays (gross)	-334	-246	-235

Outlays (gross), detail:

86.97 Outlays from new mandatory authority	334	246	235
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Net budget authority and outlays:

89.00 Budget authority	334	246	235
90.00 Outlays	334	246	235

General and special funds—Continued**INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO—Continued**

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

UNITED STATES CUSTOMS SERVICE**Federal Funds****General and special funds:****SALARIES AND EXPENSES**

For necessary expenses of the United States Customs Service, including purchase and lease of up to [1,235] 1,535 motor vehicles, of which 550 are for replacement only and of which [1,215] 1,500 are for police-type use and commercial operations; hire of motor vehicles; contracting with individuals for personal services abroad; not to exceed \$40,000 for official reception and representation expenses; and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service, [\$2,079,357,000] \$2,322,976,000, of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (19 U.S.C. 58c(f)(3)) ("COBRA"), shall be derived from that Account; of the total, not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations; not to exceed \$4,000,000 shall be available until expended for research; [not less than \$100,000 shall be available to promote public awareness of the child pornography tipline; not less than \$200,000 shall be available for Project Alert; not less than \$1,000,000 shall be provided to develop a curriculum for the training of law enforcement dogs to combat and respond to terrorist activities specifically related to chemical and biological threats]; not to exceed \$5,000,000 shall be available until expended for conducting special operations pursuant to 19 U.S.C. 2081; not to exceed \$8,000,000 shall be available until expended for the procurement of automation infrastructure items, including hardware, software, and installation; [not to exceed \$33,151,000 shall be available until expended for the procurement and deployment of non-intrusive inspection technology;] and not to exceed \$5,000,000 shall be available until expended for repairs to Customs facilities: *Provided*, [That of the total amount of funds made available for forced child labor activities in fiscal year 2002, not to exceed \$4,400,000 shall remain available until expended for operations and support of such activities: *Provided further*,] *That section 13031(a)(5)(A) of COBRA (19 U.S.C. §58c(a)(5)(A)) is amended by striking "\$5" and inserting with "\$11", and that section 13031(a)(5)(B) (19 U.S.C. §58c(a)(5)(B)) is amended by striking "\$1.75" and inserting with "\$2":* *Provided further*, *That such increased amounts shall be collected and deposited as authorized, and are available until expended for Customs operations expenses: Provided further, That such increased amounts are in addition to sums otherwise made available by this Act: Provided further*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: *Provided further*, That notwithstanding any other provision of law, the fiscal year aggregate overtime limitation prescribed in subsection 5(c)(1) of the Act of February 13, 1911 (19 U.S.C. 261 and 267) shall be \$30,000. (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Salaries and Expenses", to meet requirements, including technology, along the Northern Border, Southwest Border, and at critical seaports, \$392,603,000, to remain available until expended, to be obligated from amounts made available in Public Law 107-38: *Provided*, That of such amount, \$245,503,000 shall not be available for obligation until 15 days after the United States Customs Service submits to the Committees on Appropriations and the Secretary of the Treasury a financial plan based upon a comprehensive assessment of the most effective uses of the Service's resources, including the funds provided in this Act, for protection along the Northern Border, Southwest Border, and at critical seaports: *Provided further*, That the Secretary of the Treasury is directed to review the activities proposed to be carried out with the funds subject to the previous proviso and notify the Commit-

tees on Appropriations of the findings of his review within 15 days of receipt of such plan.] (*Emergency Supplemental Act, 2002*)

Unavailable Collections (in millions of dollars)

Identification code 20-0602-0-1-751	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
Offsetting governmental receipts:			
02.60 U.S. Customs users fees account, conveyance/passenger/other	305	270	296
02.60 U.S. Customs users fees account, conveyance/passenger/other			250
02.61 U.S. Customs user fee accounts, merchandise processing, Treasury	963	1,036	1,140
02.99 Total receipts and collections	1,268	1,306	1,686
Appropriations:			
05.00 Salaries and expenses	-1,268	-1,306	-1,686
05.99 Total appropriations	-1,268	-1,306	-1,686
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-0602-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.04 Commercial	1,236	1,682	1,639
00.05 Drug and other enforcement	1,056	1,474	1,895
09.01 Reimbursable program	456	561	473
10.00 Total new obligations	2,748	3,717	4,007
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	802	843	451
22.00 New budget authority (gross)	2,772	3,296	3,614
22.10 Resources available from recoveries of prior year obligations	11		
22.22 Unobligated balance transferred from other accounts	10	29	
23.90 Total budgetary resources available for obligation	3,595	4,168	4,065
23.95 Total new obligations	-2,748	-3,717	-4,007
23.98 Unobligated balance expiring or withdrawn	-4		
24.40 Unobligated balance carried forward, end of year	843	451	56
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	1,005	1,528	1,188
40.20 Appropriation (special fund)	963	1,036	1,385
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)	-4		
42.00 Transferred from other accounts	46		
43.00 Appropriation (total discretionary)	2,010	2,564	2,573
50.00 Reappropriation	2	2	
Mandatory:			
60.20 Appropriation (special fund)	310	275	301
Spending authority from offsetting collections:			
Discretionary:			
68.00 Offsetting collections (cash)	395	501	751
68.10 Change in uncollected customer payments from Federal sources (unexpired)	55	-46	-11
68.90 Spending authority from offsetting collections (total discretionary)	450	455	740
70.00 Total new budget authority (gross)	2,772	3,296	3,614
Change in obligated balances:			
72.40 Obligated balance, start of year	366	441	920
73.10 Total new obligations	2,748	3,717	4,007
73.20 Total outlays (gross)	-2,728	-3,264	-3,589
73.40 Adjustments in expired accounts (net)	-18	-20	-20
73.45 Recoveries of prior year obligations	-11		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-55	46	11
74.10 Change in uncollected customer payments from Federal sources (expired)	139		
74.40 Obligated balance, end of year	441	920	1,329
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	2,228	2,772	3,041
86.93 Outlays from discretionary balances	225	214	250
86.97 Outlays from new mandatory authority	275	248	271

86.98	Outlays from mandatory balances		30	27
87.00	Total outlays (gross)	2,728	3,264	3,589
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-490	-490	-490
88.40	Non-Federal sources	-10	-11	-261
88.90	Total, offsetting collections (cash)	-500	-501	-751
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-55	46	11
88.96	Portion of offsetting collections (cash) credited to expired accounts	105		

Net budget authority and outlays:				
89.00	Budget authority	2,322	2,841	2,874
90.00	Outlays	2,230	2,763	2,838

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.	
Net budget authority and outlays:				
89.00	Budget authority	2,231	2,744	2,771
90.00	Outlays	2,139	2,666	2,735

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

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

WORKLOAD DATA

	2001 actual	2002 est.	2003 est.
Total Commercial Entry Summaries (millions)	23.7	27.0	27.0
Total Passengers (in millions):			
Land	381.5	419.9	420.2
Air	79.7	80.0	82.0
Sea	11.3	11.8	11.8
Total Carriers (thousands):			
Land	129,600	133,400	135,300
Air	731,200	1,034,400	1,062,000
Sea	214,600	220,500	224,500

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
Overall Trade Compliance Rate	90.9%	90.0%	90.0%
Overall Passenger Compliance Rate:			
Land	99.3%	98.5%	99.1%
Air	98.4%	98.5%	99.0%
Revenue Collection Compliance Rate	99.0%	99.0%	99.0%
Collection (billions \$)	19.7	19.2	19.2

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

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
Quantity of narcotics seized (thousands of lbs.):			
Heroin	3.6	2.6	2.7
Cocaine	190.9	160.0	166.9
Marijuana	1,503.9	1,370.0	1,442.5
Number of narcotics seizures:			
Heroin	916	860	901

Cocaine	2,698	2,500	2,607
Marijuana	14,587	15,280	16,088

The North American Free Trade Agreement Implementation Act (Public Law 103-182) extended the collection of existing Customs user fees (including merchandise and passenger fees) through September 2003. The collections finance overtime and related expenses incurred by the Customs Service. To more accurately cover costs, the Administration proposes increasing two of the user fees—one for airline passengers and the other for sea passengers.

Object Classification (in millions of dollars)

Identification code 20-0602-0-1-751	2001 actual	2002 est.	2003 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	954	1,102	1,417
11.3	Other than full-time permanent	18	21	20
11.5	Other personnel compensation	227	282	529
11.9	Total personnel compensation	1,199	1,405	1,966
12.1	Civilian personnel benefits	424	532	623
21.0	Travel and transportation of persons	34	69	62
22.0	Transportation of things	5	13	13
23.1	Rental payments to GSA	176	234	234
23.2	Rental payments to others	3	2	2
23.3	Communications, utilities, and miscellaneous charges	31	51	48
24.0	Printing and reproduction	4	4	4
25.1	Advisory and assistance services	24	50	26
25.2	Other services	128	193	161
25.3	Other purchases of goods and services from Gov- ernment accounts	36	46	38
25.4	Operation and maintenance of facilities	24	32	27
25.5	Research and development contracts	1	4	1
25.7	Operation and maintenance of equipment	34	41	45
26.0	Supplies and materials	28	32	31
31.0	Equipment	138	431	249
32.0	Land and structures		12	
41.0	Grants, subsidies, and contributions	1	1	1
91.0	Unvouchered	2	4	3
99.0	Direct obligations	2,292	3,156	3,534
99.0	Reimbursable obligations	456	561	473
99.9	Total new obligations	2,748	3,717	4,007

Personnel Summary

Identification code 20-0602-0-1-751	2001 actual	2002 est.	2003 est.	
Direct:				
1001	Total compensable workyears: Full-time equivalent employment	17,140	19,123	19,555
Reimbursable:				
2001	Total compensable workyears: Full-time equivalent employment	1,988	1,808	1,808

OPERATION, MAINTENANCE AND PROCUREMENT, AIR AND MARINE INTERDICTION PROGRAMS

For expenses, not otherwise provided for, necessary for the operation and maintenance of marine vessels, aircraft, and other related equipment of the Air and Marine Programs, including operational training and mission-related travel, and rental payments for facilities occupied by the air or marine interdiction and demand reduction programs, the operations of which include the following: the interdiction of narcotics and other goods; the provision of support to Customs and other Federal, State, and local agencies in the enforcement or administration of laws enforced by the Customs Service; and, at the discretion of the Commissioner of Customs, the provision of assistance to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts, **[\$177,860,000]** \$170,829,000, 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 **[2002]** 2003 without **[the]** prior **[approval]** notification of the Committees

General and special funds—Continued

OPERATION, MAINTENANCE AND PROCUREMENT, AIR AND MARINE INTERDICTION PROGRAMS—Continued

on Appropriations. (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

【For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for “Operation, Maintenance and Procurement, Air and Marine Interdiction Programs” \$6,700,000, to remain available until expended, to be obligated from amounts made available in Public Law 107–38.】 (*Emergency Supplemental Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20–0604–0–1–751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Air and marine interdiction	107	150	102
00.02 P3 interdiction	59	41	42
00.03 Procurement	44	78	27
09.01 Reimbursable program	4	2	2
10.00 Total new obligations	214	271	173
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	122	75	.....
22.00 New budget authority (gross)	159	187	173
22.10 Resources available from recoveries of prior year obligations	8	9	9
23.90 Total budgetary resources available for obligation	289	271	182
23.95 Total new obligations	–214	–271	–173
24.40 Unobligated balance carried forward, end of year	75	.....	9
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	140	178	171
40.15 Appropriation (emergency) .....	.....	7	.....
42.00 Transferred from other accounts	15	.....	.....
43.00 Appropriation (total discretionary)	155	185	171
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	4	2	2
70.00 Total new budget authority (gross)	159	187	173
Change in obligated balances:			
72.40 Obligated balance, start of year	154	158	220
73.10 Total new obligations	214	271	173
73.20 Total outlays (gross)	–202	–200	–178
73.45 Recoveries of prior year obligations	–8	–9	–9
74.40 Obligated balance, end of year	158	220	206
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	102	132	122
86.93 Outlays from discretionary balances	101	66	55
87.00 Total outlays (gross)	202	200	178
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	–4	–2	–2
Net budget authority and outlays:			
89.00 Budget authority	155	185	171
90.00 Outlays	199	198	176

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.

The Customs Service will continue implementation of the Western Hemisphere Drug Elimination Act (WHDEA). \$38 million in new funding will intensify WHDEA activities, including the purchase of new equipment as well as other enhancements, to improve interdiction efforts against drug transit operations in the source zone.

Object Classification (in millions of dollars)

Identification code 20–0604–0–1–751	2001 actual	2002 est.	2003 est.
Direct obligations:			
21.0 Travel and transportation of persons	7	14	9
22.0 Transportation of things	1	2	1
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	4	5	5
25.1 Advisory and assistance services	1	2	1
25.2 Other services	14	28	14
25.3 Other purchases of goods and services from Government accounts	2	4	2
25.4 Operation and maintenance of facilities	1	2	1
25.7 Operation and maintenance of equipment	64	132	93
26.0 Supplies and materials	46	44	38
31.0 Equipment	67	28	4
32.0 Land and structures .....	.....	5	.....
99.0 Direct obligations	210	269	171
99.0 Reimbursable obligations	4	2	2
99.9 Total new obligations	214	271	173

AUTOMATION MODERNIZATION

For expenses not otherwise provided for Customs automated systems, [\$427,832,000] \$435,332,000, to remain available until expended, of which [\$5,400,000] shall be for the International Trade Data System, and [\$300,000,000] \$312,900,000 shall be for the development of the Automated Commercial Environment: *Provided*, That none of the funds appropriated under this heading may be obligated for the Automated Commercial Environment until the United States Customs Service prepares and submits to the Committees on Appropriations a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including OMB Circular A–11, part 3; (2) complies with the United States Customs Service’s Enterprise Information Systems Architecture; (3) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government; (4) is reviewed and approved by the Customs Investment Review Board, the Department of the Treasury, and the Office of Management and Budget; and (5) is reviewed by the General Accounting Office: *Provided further*, That none of the funds appropriated under this heading may be obligated for the Automated Commercial Environment until *notification* of such expenditure plan has been [approved by] transmitted to the Committees on Appropriations. (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

Program and Financing (in millions of dollars)

Identification code 20–0610–0–1–751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.04 Commercial	161	525	435
10.00 Total new obligations	161	525	435
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year .....	.....	97	.....
22.00 New budget authority (gross)	258	428	435
23.90 Total budgetary resources available for obligation	258	525	435
23.95 Total new obligations	–161	–525	–435
24.40 Unobligated balance carried forward, end of year	97	.....	.....
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	258	428	435
Change in obligated balances:			
72.40 Obligated balance, start of year .....	.....	69	37
73.10 Total new obligations	161	525	435
73.20 Total outlays (gross)	–92	–557	–435
74.40 Obligated balance, end of year	69	37	37
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	92	218	221
86.93 Outlays from discretionary balances .....	.....	339	214

87.00	Total outlays (gross)	92	557	435
Net budget authority and outlays:				
89.00	Budget authority	258	428	435
90.00	Outlays	92	557	435

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

Object Classification (in millions of dollars)

Identification code 20-0610-0-1-751	2001 actual	2002 est.	2003 est.
Direct obligations:			
21.0	Travel and transportation of persons	2	
23.3	Communications, utilities, and miscellaneous charges	8	180
25.1	Advisory and assistance services	36	
25.2	Other services	40	329
25.7	Operation and maintenance of equipment	35	
26.0	Supplies and materials	2	
31.0	Equipment	41	91
99.0	Direct obligations	160	525
99.5	Below reporting threshold	1	
99.9	Total new obligations	161	525

CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES

Program and Financing (in millions of dollars)

Identification code 20-0608-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00	Total new obligations (object class 25.2)	7	6
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year	13	6
23.95	Total new obligations	-7	-6
24.40	Unobligated balance carried forward, end of year	6	
Change in obligated balances:			
72.40	Obligated balance, start of year	2	8
73.10	Total new obligations	7	6
73.20	Total outlays (gross)	-1	-2
74.40	Obligated balance, end of year	8	12
Outlays (gross), detail:			
86.93	Outlays from discretionary balances	1	2
Net budget authority and outlays:			
89.00	Budget authority		
90.00	Outlays	1	2

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

CONTINUED DUMPING AND SUBSIDY OFFSET

Unavailable Collections (in millions of dollars)

Identification code 20-5688-0-2-376	2001 actual	2002 est.	2003 est.
01.99	Balance, start of year		
Receipts:			
02.00	Antidumping and countervailing duties, Continued dumping and subsidy offset	247	200

Appropriations:			
05.00	Continued dumping and subsidy offset	-247	-200
05.99	Total appropriations	-247	-200
07.99	Balance, end of year		

Program and Financing (in millions of dollars)

Identification code 20-5688-0-2-376	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00	Total new obligations (object class 41.0)		200
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year	247	447
22.00	New budget authority (gross)	247	200
23.90	Total budgetary resources available for obligation	247	447
23.95	Total new obligations		-200
24.40	Unobligated balance carried forward, end of year	247	447
New budget authority (gross), detail:			
Discretionary:			
40.20	Appropriation (special fund)	247	
Mandatory:			
60.20	Appropriation (special fund)		200
70.00	Total new budget authority (gross)	247	200
Change in obligated balances:			
72.40	Obligated balance, start of year		-200
73.10	Total new obligations		200
73.20	Total outlays (gross)		-200
74.40	Obligated balance, end of year		-200
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority		200
Net budget authority and outlays:			
89.00	Budget authority	247	200
90.00	Outlays		200

The United States Customs Service distributes duties, on an annual basis, assessed pursuant to a countervailing duty order, an antidumping duty order, or a finding under the Antidumping Act of 1921 to the affected domestic producers to offset qualifying expenditures.

CUSTOMS SERVICES AT SMALL AIRPORTS

Unavailable Collections (in millions of dollars)

Identification code 20-5694-0-2-751	2001 actual	2002 est.	2003 est.
01.99	Balance, start of year		
Receipts:			
02.20	User fees for customs service	3	3
02.80	Customs services at small airports, offsetting collections	1	1
02.99	Total receipts and collections	4	4
Appropriations:			
05.00	Customs services at small airports	-4	-4
05.99	Total appropriations	-4	-4
07.99	Balance, end of year		

Program and Financing (in millions of dollars)

Identification code 20-5694-0-2-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01	Direct program	3	3
09.01	Reimbursable program	1	1
10.00	Total new obligations	4	4
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year	3	3
22.00	New budget authority (gross)	4	4

General and special funds—Continued

CUSTOMS SERVICES AT SMALL AIRPORTS—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-5694-0-2-751	2001 actual	2002 est.	2003 est.
23.90 Total budgetary resources available for obligation	7	7	7
23.95 Total new obligations	-4	-4	-4
24.40 Unobligated balance carried forward, end of year	3	3	3

New budget authority (gross), detail:

Discretionary:			
40.20 Appropriation (special fund)	3	3	3
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	1	1	1
70.00 Total new budget authority (gross)	4	4	4

Change in obligated balances:

72.40 Obligated balance, start of year	1		-1
73.10 Total new obligations	4	4	4
73.20 Total outlays (gross)	-4	-5	-5
74.40 Obligated balance, end of year		-1	-2

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	4	4	4
86.93 Outlays from discretionary balances	1	1	1
87.00 Total outlays (gross)	4	5	5

Offsets:

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

Net budget authority and outlays:

89.00 Budget authority	3	3	3
90.00 Outlays	3	4	4

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

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

Object Classification (in millions of dollars)

Identification code 20-5694-0-2-751	2001 actual	2002 est.	2003 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	4	4
12.1 Civilian personnel benefits	1		
99.0 Direct obligations	3	4	4
99.5 Below reporting threshold	1		
99.9 Total new obligations	4	4	4

Personnel Summary

Identification code 20-5694-0-2-751	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	69	69	69

REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20-5687-0-2-806	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.00 Deposits, duties and taxes, Puerto Rico, U.S. Customs Service	86	101	103

02.80 Refunds, transfers, and expenses of operation, Puerto Rico, offsetting collections	4	4	4
02.99 Total receipts and collections	90	105	107
Appropriations:			
05.00 Refunds, transfers, and expenses of operation, Puerto Rico	-90	-105	-107
05.99 Total appropriations	-90	-105	-107
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5687-0-2-806	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Direct program	86	97	99
09.01 Reimbursable program	4	4	4
10.00 Total new obligations	90	101	103

Budgetary resources available for obligation:

21.40 Unobligated balance carried forward, start of year		1	4
22.00 New budget authority (gross)	90	105	107
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	91	106	111
23.95 Total new obligations	-90	-101	-103
24.40 Unobligated balance carried forward, end of year	1	4	8

New budget authority (gross), detail:

Mandatory:			
60.20 Appropriation (special fund)	86	101	103
69.00 Offsetting collections (cash)	4	4	4
70.00 Total new budget authority (gross)	90	105	107

Change in obligated balances:

72.40 Obligated balance, start of year	16	16	12
73.10 Total new obligations	90	101	103
73.20 Total outlays (gross)	-90	-105	-107
73.45 Recoveries of prior year obligations	-1		
74.40 Obligated balance, end of year	16	12	8

Outlays (gross), detail:

86.97 Outlays from new mandatory authority	90	105	107
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Offsets:

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

Net budget authority and outlays:

89.00 Budget authority	86	101	103
90.00 Outlays	85	101	103

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 20-5687-0-2-806	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	16	18
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	20	19	21
12.1 Civilian personnel benefits	8	8	8
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA		1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services	7	5	5
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	2	2	2

26.0	Supplies and materials	1	1	1
31.0	Equipment	4	3	3
41.0	Payments to the Treasurer of Puerto Rico	38	51	51
44.0	Refunds	2	4	4
99.0	Direct obligations	86	98	100
99.0	Reimbursable obligations	2	3	3
99.5	Below reporting threshold	2		
99.9	Total new obligations	90	101	103

Personnel Summary

Identification code 20-5687-0-2-806	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	380	380	380

Trust Funds

**HARBOR MAINTENANCE FEE COLLECTION
(INCLUDING TRANSFER OF FUNDS)**

For administrative expenses related to the collection of the Harbor Maintenance Fee, pursuant to Public Law 103-182, \$3,000,000, to be derived from the Harbor Maintenance Trust Fund and to be transferred to and merged with the Customs "Salaries and Expenses" account for such purposes. (*Treasury Department Appropriations Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-8870-0-7-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 25.2)	3	3	3
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	3	3	3
23.95 Total new obligations	-3	-3	-3
New budget authority (gross), detail:			
Discretionary:			
40.26 Appropriation (trust fund)	3	3	3
Change in obligated balances:			
73.10 Total new obligations	3	3	3
73.20 Total outlays (gross)	-3	-3	-3
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	3	3	3
Net budget authority and outlays:			
89.00 Budget authority	3	3	3
90.00 Outlays	3	3	3

Customs collects a fee on imports on behalf of the U.S. Army Corps of Engineers. In 2002, collections are estimated at \$743 million. This appropriation provides funding derived from the Harbor services trust fund to offset costs incurred by Customs in collecting the fee.

REFUNDS, TRANSFERS, AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Unavailable Collections (in millions of dollars)

Identification code 20-8789-0-7-751	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.00 Proceeds of sales of unclaimed, abandoned, and seized goods, U.S. Customs	7	6	7
Appropriations:			
05.00 Refunds, transfers and expenses, unclaimed, and abandoned goods	-6	-6	-7
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-8789-0-7-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations	7	5	5
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	2	1	1
22.00 New budget authority (gross)	6	6	7
23.90 Total budgetary resources available for obligation	8	7	8
23.95 Total new obligations	-7	-5	-5
24.40 Unobligated balance carried forward, end of year	1	1	1
New budget authority (gross), detail:			
Mandatory:			
60.26 Appropriation (trust fund)	6	6	7
Change in obligated balances:			
73.10 Total new obligations	7	5	5
73.20 Total outlays (gross)	-5	-5	-7
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	5	5	7
Net budget authority and outlays:			
89.00 Budget authority	6	6	7
90.00 Outlays	7	5	7

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

Object Classification (in millions of dollars)

Identification code 20-8789-0-7-751	2001 actual	2002 est.	2003 est.
25.2 Other services	6	4	4
44.0 Refunds	1	1	1
99.9 Total new obligations	7	5	5

BUREAU OF ENGRAVING AND PRINTING

Federal Funds

Intragovernmental funds:

BUREAU OF ENGRAVING AND PRINTING FUND

Program and Financing (in millions of dollars)

Identification code 20-4502-0-4-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Operating expenditures:			
09.01 Currency program	302	360	415
09.02 Postage program	51	45	34
09.03 Other programs	13	9	6
Capital investment:			
09.11 Purchase of operating equipment	51	109	99
09.12 Plant alterations and experimental equipment	1	1	1
09.13 Accrued Federal employee pensions and annuitant health benefits	12	12	12
10.00 Total new obligations	430	536	567
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	181	154	54
22.00 New budget authority (gross)	403	436	517
23.90 Total budgetary resources available for obligation	584	590	571
23.95 Total new obligations	-430	-536	-567
24.40 Unobligated balance carried forward, end of year	154	54	4

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	2001 actual	2002 est.	2003 est.
New budget authority (gross), detail:			
Discretionary:			
68.00 Spending authority from offsetting collections (gross): Offsetting collections (cash)	403	436	517
Change in obligated balances:			
72.40 Obligated balance, start of year	57	81	131
73.10 Total new obligations	430	536	567
73.20 Total outlays (gross)	-406	-486	-537
74.40 Obligated balance, end of year	81	131	161
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	403	436	517
86.93 Outlays from discretionary balances	3	50	20
87.00 Total outlays (gross)	406	486	537
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources:			
88.00 Postage	-51	-45	-34
88.00 Other	-13	-9	-6
Non-Federal sources:			
88.40 Currency	-339	-382	-477
88.40 Other			
88.90 Total, offsetting collections (cash)	-403	-436	-517
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	3	50	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 2002 and 2003 are estimated to be 7.0 billion notes each year. During 2001, the Bureau delivered 7.0 billion Federal Reserve notes.

Stamps.—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 2002 and 2003 are estimated to be 12.0 billion and 9.0 billion stamps, respectively. In 2001, the Bureau delivered 15.9 billion stamps.

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

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

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

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

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

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

The operations of the Bureau are currently financed by means of a revolving fund established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), which requires the Bureau to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The Bureau is also authorized to assess amounts to acquire capital equipment and provide for working capital needs. Bureau operations during 2001 resulted in a decrease to retained earnings of \$45 million.

PERFORMANCE MEASURES

	2001 actual	2002 est.	2003 est.
Manufacturing workyears	1,883	1,835	1,815
Protection and accountability of assets	420	450	450
Resource management workyears	302	305	305
Total workyears	2,605	2,590	2,570
Manufacturing:			
Federal Reserve orders met as requested	100%	100%	100%
USPS orders met as requested	100%	100%	100%
Change in productivity from prior year	-16.6%	-10%	0%
Manufacturing cost for currency (cost per 1000 notes)	\$23.88	\$25.00	\$27.50
Manufacturing cost for stamps 100 stamp flag coil pressure sensitive (cost per 1000 stamps)	\$1.31	\$1.45	Discontinued
Notes returned by Federal Reserve due to manufacturing defect (per million notes) .....	.009	.025	.025
Stamps returned by USPS due to manufacturing defect (per million stamps) .....	.0005	.1000	Discontinued
Notes returned by Federal Reserve because of counterfeit deterrence defect (per million notes) .....	.029	.0500	Discontinued
Maintain/Upgrade ISO Certification	Certified	Certified	Certified
Workload Measure:			
Federal Reserve note deliveries (in billions)	7.0	7.0	7.0
Postage stamp deliveries (in billions)	15.9	12.0	9.0
Protection and Accountability of Assets:			
Currency shipment discrepancies (per million notes)		0.0100	0.100
Postage Stamp discrepancies (per million stamps)	5.81	20.0	Discontinued
Resource Management:			
Annual financial statement audit opinion	Unqualified	Unqualified	Unqualified
¹ Unqualified opinion received.			
² Unqualified opinion expected.			

Statement of Operations (in millions of dollars)

Identification code 20-4502-0-4-803	2000 actual	2001 actual	2002 est.	2003 est.
0101 Revenue	476	391	424	505
0102 Expense	-461	-436	-453	-525
0105 Net income or loss (-)	15	-45	-29	-20

Balance Sheet (in millions of dollars)

Identification code 20-4502-0-4-803	2000 actual	2001 actual	2002 est.	2003 est.
ASSETS:				
Non-Federal assets:				
1206 Receivables, net	43	22	25	30
1207 Advances and prepayments	5	2	1	1
Other Federal assets:				
1801 Cash and other monetary assets	240	238	188	168
1802 Inventories and related properties	67	73	59	49
1803 Property, plant and equipment, net	320	299	332	337
1901 Other assets—Machinery repair parts	22	21	20	20
1999 Total assets	697	655	625	605
LIABILITIES:				
Federal liabilities: Accounts payable				
2101	40	8	20	20
Non-Federal liabilities:				
2201 Accounts payable	13	39	25	25
2206 Pension and other actuarial liabilities	50	59	60	60
2999 Total liabilities	103	106	105	105
NET POSITION:				
3100 Appropriated capital	32	32	32	32
3300 Cumulative results of operations	562	517	488	468
3999 Total net position	594	549	520	500

4999	Total liabilities and net position	697	655	625	605
Object Classification (in millions of dollars)					
Identification code 20-4502-0-4-803					
		2001 actual	2002 est.	2003 est.	
Personnel compensation:					
11.1	Full-time permanent	142	150	161	
11.3	Other than full-time permanent	3	3	5	
11.5	Other personnel compensation	17	20	30	
11.9	Total personnel compensation	162	173	196	
12.1	Civilian personnel benefits	48	52	57	
21.0	Travel and transportation of persons	2	2	5	
23.1	Rental payments to GSA	3	4	5	
23.3	Communications, utilities, and miscellaneous charges	15	15	25	
24.0	Printing and reproduction	1	1	1	
25.2	Other services	48	50	60	
26.0	Supplies and materials	100	129	118	
31.0	Equipment	51	110	100	
99.9	Total new obligations	430	536	567	

Personnel Summary

Identification code 20-4502-0-4-803					
		2001 actual	2002 est.	2003 est.	
2001	Total compensable workyears: Full-time equivalent employment	2,490	2,677	2,677	

UNITED STATES MINT**Federal Funds****Public enterprise revolving funds:****UNITED STATES MINT PUBLIC ENTERPRISE FUND**

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments. The aggregate amount of new liabilities and obligations incurred during fiscal year [2002] 2003 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed [\$43,000,000. From amounts in the United States Mint Public Enterprise Fund, the Secretary of the Treasury shall pay to the Comptroller General an amount not to exceed \$250,000 to reimburse the Comptroller General for the cost of a study to be conducted by the Comptroller General on any changes necessary to maximize public interest and acceptance and to achieve a better balance in the numbers of coins of different denominations in circulation, with particular attention to increasing the number of \$1 coins in circulation] \$34,900,000. (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)

Program and Financing (in millions of dollars)

Identification code 20-4159-0-3-803					
		2001 actual	2002 est.	2003 est.	
Obligations by program activity:					
09.01	Circulating coinage	289	237	246	
09.02	Commemorative states quarters	301	206	227	
09.03	Numismatic and investment products	427	403	413	
09.04	Protection	36	29	33	
09.05	Accrued Federal employee pensions and annuitant health benefits	10	9	10	
10.00	Total new obligations	1,063	884	929	
Budgetary resources available for obligation:					
21.40	Unobligated balance carried forward, start of year	61	67	67	
22.00	New budget authority (gross)	1,069	884	929	
23.90	Total budgetary resources available for obligation	1,130	951	996	
23.95	Total new obligations	-1,063	-884	-929	
24.40	Unobligated balance carried forward, end of year	67	67	67	
New budget authority (gross), detail:					
Discretionary:					
40.00	Appropriation	18	13		
Spending authority from offsetting collections:					
68.00	Offsetting collections (cash)	1,146	871	929	

68.10	Change in uncollected customer payments from Federal sources (unexpired)	5			
68.27	Capital transfer to general fund	-100			
68.90	Spending authority from offsetting collections (total discretionary)	1,051	871	929	
70.00	Total new budget authority (gross)	1,069	884	929	
Change in obligated balances:					
72.40	Obligated balance, start of year	291	241	254	
73.10	Total new obligations	1,063	884	929	
73.20	Total outlays (gross)	-1,106	-871	-929	
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-5			
74.40	Obligated balance, end of year	241	254	254	
Outlays (gross), detail:					
86.90	Outlays from new discretionary authority	1,069	871	929	
86.93	Outlays from discretionary balances	37			
87.00	Total outlays (gross)	1,106	871	929	
Offsets:					
Against gross budget authority and outlays:					
Offsetting collections (cash) from:					
Non-Federal sources:					
88.40	Circulating coinage	-371	-262	-289	
88.40	Commemorative quarters	-301	-206	-227	
88.40	Numismatic and investment products	-474	-403	-413	
88.90	Total, offsetting collections (cash)	-1,146	-871	-929	
Against gross budget authority only:					
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-5			
New budget authority and outlays:					
89.00	Budget authority	-82	13		
90.00	Outlays	-39			

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

The operations of the Mint are divided into three major activities: Circulating Coinage; Numismatic and Investment Products; and Protection. The Mint is credited with receipts from its circulating coinage operations, equal to the full cost of producing and distributing coins that are put into circulation, including depreciation of the Mint's plant and equipment on the basis of current replacement value. From that, the Mint pays its cost of operations, which includes the costs of production and distribution. The difference between the face value of the coins and these costs are profit, which is deposited as seigniorage to the general fund. In 2001, the Mint transferred \$1,383 million to the general fund. Any seigniorage used to finance the Mint's capital acquisitions is recorded as budget authority in the year that funds are obligated for this purpose, and as receipts over the life of the asset.

Circulating Coinage.—This activity funds the manufacture of circulating coins for sale to the Federal Reserve System as determined by public demand. In 2003, this activity will manufacture 18.9 billion coins for sale to the Federal Reserve System. In 1996, with the merger of the former Coinage Metal Fund into the Mint Public Enterprise Fund, the Mint began including the cost of metal in the Circulating Coinage activity.

Numismatic and Investment Products.—This activity funds the manufacture of numismatic and bullion coins, medals, and other products for sale to collectors and the general pub-

Public enterprise revolving funds—Continued

UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

lic. These coins include annual recurring programs such as proof and uncirculated sets, silver proof coins, the American Eagle gold and silver bullion uncirculated and proof coins, American Eagle platinum coins, and national and historic medals. The activity also includes nonrecurring programs for coins and medals which are legislated to commemorate specific events or individuals. In 2003, this activity will fund the First Flight Commemorative Coin Program. In addition, the Fifty States Commemorative Coin Program Act authorized, beginning in 1999, the issuance of quarters for sale to the public and to the Federal Reserve System honoring each of the 50 states with a design emblematic of that state. These quarters will be issued in the order of each state's admission to the Union. The Mint will produce five different state quarter designs each year resulting in a 10-year program. All coins produced for this program are considered to be numismatic products (Public Law 105–124).

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

Circulating coinage activity:	2001 actual	2002 est.	2003 est.
Frequency of time meeting a minimum, seasonal-adjusted, inventory level (beginning July 2000)	100%	100%	100%
Federal Reserve Board customer satisfaction survey results	87%	85%	85%
Conversion cost to produce 1000 coin equivalents	\$8.33	8.97	9.30
Numismatic and investment products:			
American customer satisfaction index score of 85 (customer service standard)	88	85	85
Percent of commemorative coins shipped within standard	89%	98%	98%
Percent of recurring coin products shipped within standard	85%	98%	98%
Numismatic profit margin for bullion	0%	2%	2%
Numismatic profit margin for non-bullion	27%	15%	15%
Protection activity:			
Dollar loss of reserve value	\$0	\$0	\$0

Statement of Operations (in millions of dollars)

Identification code 20–4159–0–3–803	2000 actual	2001 actual	2002 est.	2003 est.
0101 Revenue	1,414	1,120	942	986
0102 Expense	–1,353	–1,053	–875	–919
0105 Net income or loss (–)	61	67	67	67

Balance Sheet (in millions of dollars)

Identification code 20–4159–0–3–803	2000 actual	2001 actual	2002 est.	2003 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	339	279	360	382
Investments in US securities:				
1106 Receivables, net	3	7	3	3
1107 Advances and prepayments	2	7	2	2
Other Federal assets:				
1802 Inventories and related properties	446	468	473	501
1803 Property, plant and equipment, net	225	327	238	252
1901 Other assets	28	5	30	32
1999 Total assets	1,043	1,093	1,106	1,172
LIABILITIES:				
2101 Federal liabilities: Accounts payable	175	160	185	196
Non-Federal liabilities:				
2201 Accounts payable	49	28	52	55
2207 Other	69	62	74	78
2999 Total liabilities	293	250	311	329
NET POSITION:				
3300 Cumulative results of operations	750	843	795	843
3999 Total net position	750	843	795	843
4999 Total liabilities and net position	1,043	1,093	1,106	1,172

Object Classification (in millions of dollars)

Identification code 20–4159–0–3–803	2001 actual	2002 est.	2003 est.
Personnel compensation:			
11.1 Full-time permanent	121	127	139
11.3 Other than full-time permanent	4	1	.....
11.5 Other personnel compensation	17	7	6
11.9 Total personnel compensation	142	135	145
12.1 Civilian personnel benefits	45	44	36
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	4	4	4
22.0 Transportation of things	29	25	36
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	3	16	18
23.3 Communications, utilities, and miscellaneous charges	23	14	15
24.0 Printing and reproduction	3	7	7
25.2 Other services	100	94	84
26.0 Supplies and materials	639	490	535
31.0 Equipment	65	30	33
32.0 Land and structures	8	23	14
99.9 Total new obligations	1,063	884	929

Personnel Summary

Identification code 20–4159–0–3–803	2001 actual	2002 est.	2003 est.
2001 Total compensable workyears: Full-time equivalent employment	2,760	2,536	2,467

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, **[\$191,353,000] \$204,187,000**, of which not to exceed **[\$15,000] \$2,500** shall be available for official reception and representation expenses, and of which not to exceed **\$2,000,000** shall remain available until expended for systems modernization: *Provided*, That the sum appropriated herein from the General Fund for fiscal year **[2002] 2003** 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 **[2002] 2003** appropriation from the General Fund estimated at **[\$186,953,000] \$199,787,000**. In addition, **\$40,000**, to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101–380. (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

Program and Financing (in millions of dollars)

Identification code 20–0560–0–1–803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Savings and retirement securities	144	150	155
00.02 Marketable and special securities	46	45	47
00.03 Reimbursements to Federal Reserve Banks	134	131	131
09.01 Reimbursable program	8	10	10
10.00 Total new obligations	332	336	343
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	7	6	4
22.00 New budget authority (gross)	326	332	341
22.10 Resources available from recoveries of prior year obligations	8	2	.....
23.90 Total budgetary resources available for obligation	341	340	345
23.95 Total new obligations	–332	–336	–343
23.98 Unobligated balance expiring or withdrawn	–2	.....	.....
24.40 Unobligated balance carried forward, end of year	6	4	2
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	192	195	200

60.00	Mandatory:			
	Appropriation	126	127	131
	Spending authority from offsetting collections:			
	Discretionary:			
	Offsetting collections (cash):			
68.00	Offsetting collections (cash)	4	6	6
68.00	Offsetting collections (user fees)	4	4	4
68.90	Spending authority from offsetting collections (total discretionary)	8	10	10
70.00	Total new budget authority (gross)	326	332	341

Change in obligated balances:				
72.40	Obligated balance, start of year	91	82	52
73.10	Total new obligations	332	336	343
73.20	Total outlays (gross)	-331	-364	-339
73.40	Adjustments in expired accounts (net)	-1		
73.45	Recoveries of prior year obligations	-8	-2	
74.40	Obligated balance, end of year	82	52	56

Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	179	183	187
86.93	Outlays from discretionary balances	17	22	22
86.97	Outlays from new mandatory authority	126	95	98
86.98	Outlays from mandatory balances	10	64	32
87.00	Total outlays (gross)	331	364	339

Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-4	-6	-6
88.40	Non-Federal sources	-4	-4	-4
88.90	Total, offsetting collections (cash)	-8	-10	-10

Net budget authority and outlays:				
89.00	Budget authority	318	322	331
90.00	Outlays	323	354	329

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.	
Net budget authority and outlays:				
89.00	Budget authority	310	314	322
90.00	Outlays	315	346	320

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

Processing and accounting for:

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

	2001 actual	2002 est.	2003 est.	
Number of Savings Securities Redemptions (000)	56,335	72,000	72,000	
Number of Savings Securities Issued (000)	43,164	52,500	52,500	
Provide quality service to purchasers of savings bonds:				
Percent over-the-counter issued within three weeks	99.97	99.95	99.95	
Percent of customer service transactions within four weeks	95.8	N/A	N/A	
Percent of customer service transactions within three weeks	N/A	90	90	

Marketable and special securities.—This activity involves all securities of the United States, other than savings and retirement securities, including securities of Government cor-

porations 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.

	2001 actual	2002 est.	2003 est.
Meet the borrowing needs of the Federal Government:			
Percent of auctions completed without error	100	100	100
Percent completed within one hour	100	N/A	N/A
Percent completed within 25 minutes	N/A	95	95
Quality service to investors:			
Percent of Treasury Direct (TD) transactions within 3 weeks	99.7	90	90
Percent of TD payments timely	100	100	100
Percent of TD payments accurately	100	99.9	99.9
Percent Commercial Book Entry payments accurately and timely	100	100	100
Process Government Securities Investment Program transactions timely	100	100	100
Process Government Securities Investment Program transactions accurately	99.99	99.9	99.9

Object Classification (in millions of dollars)

Identification code 20-0560-0-1-803	2001 actual	2002 est.	2003 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	68	72	76
11.5	Other personnel compensation	4	4	4
11.9	Total personnel compensation	72	76	80
12.1	Civilian personnel benefits	25	26	27
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	16	17	18
24.0	Printing and reproduction	4	4	6
25.2	Other services	33	34	35
25.3	Other purchases of goods and services from Government accounts	153	148	147
25.7	Operation and maintenance of equipment	2	3	2
26.0	Supplies and materials	2	3	3
31.0	Equipment	9	6	7
99.0	Direct obligations	324	325	333
99.0	Reimbursable obligations	8	10	10
99.5	Below reporting threshold		1	
99.9	Total new obligations	332	336	343

Personnel Summary

Identification code 20-0560-0-1-803	2001 actual	2002 est.	2003 est.	
Direct:				
1001	Total compensable workyears: Full-time equivalent employment	1,467	1,518	1,478
Reimbursable:				
2001	Total compensable workyears: Full-time equivalent employment	5	5	5

GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT

Program and Financing (in millions of dollars)

Identification code 20-0510-0-1-803	2001 actual	2002 est.	2003 est.
New budget authority (gross), detail:			
Discretionary:			
40.00	Appropriation	240,088	
40.47	Portion applied to repay debt	-240,088	
43.00	Appropriation (total discretionary)		
Net budget authority and outlays:			
89.00	Budget authority		
90.00	Outlays		

General and special funds—Continued

GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT—Continued

Seven 2001 appropriations bills included appropriations to this account for the reduction of the public debt. The Treasury Department uses such appropriations to repay debt in the normal course of its operations. Appropriations to repay debt do not provide authority to incur obligations or to liquidate obligations; therefore, they are not recorded as budget authority or outlays.

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 20-1710-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 42.0)		1	
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	1		
23.95 Total new obligations		-1	
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	1	1	
Change in obligated balances:			
73.10 Total new obligations		1	
73.20 Total outlays (gross)		-1	
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		1	
Net budget authority and outlays:			
89.00 Budget authority	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 150 claims are paid annually.

INTERNAL REVENUE SERVICE

The mission of the Internal Revenue Service is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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

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

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

The IRS has a long-term plan to raise performance in all dimensions of our mission by modernizing and reengineering all basic activities to conform to known best practices. In FY 2003, the IRS will improve performance primarily through better management and fundamental reengineering of business processes, and secondarily by increases in resources.

Business Systems Modernization: The Business Systems Modernization (BSM) appropriation provides for revamping business practices and acquiring new technology by a formal process of prioritization, approval, funding, and evaluation of an investment portfolio. With a program of such magnitude and complexity, any "stops and starts" due to uncertainty in the annual budget cycle could cause serious delays and adversely effect progress on other interdependent projects.

Telephone Level of Service: The goal is to provide service comparable to the best quality telephone based customer service organizations. This is measured by access, quality, and customer satisfaction. Success in these areas can be achieved by continuing implementation of our long-term plan which includes using technology to route telephone calls automatically to employees with specialized training.

Increased e-File/e-Services: Additional electronic filing options continue to produce long-term resource savings as we promote e-filed returns. Further savings will be realized during migration to an information- and transaction-based web site, facilitating more efficient communication with stakeholders.

Stabilize Audit Rates: The IRS goal is to collect all unpaid tax assessments that can reasonably be collected while protecting taxpayer rights through efficient, least burdensome techniques. The key to this goal is to identify taxpayer accounts with a high risk of non-payment as early as possible, and to intervene immediately. The plans in this area involve complete reengineering of the collection process using new technology.

KEY OPERATIONAL MEASURES AND PERFORMANCE INDICATORS

	2001 actual	2002 Performance plan	2003 President's Budget
Performance goal A: Provide assistance to taxpayers in understanding their tax responsibilities and preparing accurate returns			
Performance measures:			
1. Volunteer hours reported (thousands)	2,790	2,908	3,514
2. Number of volunteer locations	18,238	18,375	18,375
3. Number of taxpayers assisted (direct)	n/a	3,817,000	4,708,000
4. EP/EO determination letters	109,326	190,800	215,300
5. Private letter rulings issued	2,428	2,000	2,100
6. Advanced pricing agreements and pre-filing agreements	73	110	117
7. Number of Alternative Treatment Initiatives	3,104	510	510
8. Electronic tax law questions answered	264,448	223,877	223,877
9. Taxpayer advocacy projects	92	88	88
10. Number of taxpayers assisted (indirect)	N/A	13,400,000	29,400,000
11. Education and outreach staff-years	1,224	1,609	1,733
12. Small business/self employed outreach events/activities	1,181	2,200	2,500
Performance goal B: Provide assistance to taxpayers in filing returns, receiving refunds, making payments and resolving questions about their accounts			
Performance measures:			
1. Individual 1040 returns (paper) (thousands)	90,586	86,000	81,000
2. Business returns (thousands) (paper)	83,153	87,051	88,648
3. Individual 1040 returns (thousands) (electronic)	40,222	46,000	52,900
4. Total primary electronic returns (thousands)	46,483	50,300	57,500
5. Total primary paper returns filed (thousands)	173,739	173,051	169,648
6. Percent of individual returns filed electronically	30.7%	35.0%	39.0%

7. Information returns filed electronically	N/A	474,700	614,300
8. Information returns filed electronically (%)	N/A	34%	42%
9. IRS digital daily hits (billions)	2.6	3.0	3.0
11. Customer account correspondence (millions)	19	18	19
12. Teletax and toll-free automated calls (thousands)	76,117	75,000	66,000
13. Assistor call answered (thousands)	32,091	33,750	36,794
14. Toll-free customer satisfaction (4 point scale)	3.45	3.54	3.56
15. Toll-free level of service	56.0%	71.5%	76.3%
16. Toll-free tax law quality	75%	78%	82%
17. Toll-free account quality	69%	72%	78%
18. Customer satisfaction walk-in (7 point scale)	6.40	6.55	6.55
19. Total returns prepared (thousands)	1,009	984	935
20. Payment received electronically (thousands)	64,366	67,438	69,650
21. IRS Digital daily downloads (millions)	317	473	635

PROCESSING, ASSISTANCE, AND MANAGEMENT

For necessary expenses of the Internal Revenue Service for pre-filing taxpayer assistance and education, filing and account services, shared services support, general management and administration; and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$3,797,890,000]** \$4,149,827,000, of which up to \$3,950,000 shall be for the Tax Counseling for the Elderly Program, of which \$7,000,000 shall be available for low-income taxpayer clinic grants, and of which not to exceed \$25,000 shall be for official reception and representation expenses. (Treasury Department, Appropriations Act, 2002; additional authorizing legislation required.)

Performance goal C: Bring taxpayers into compliance with the law

Performance measures:

1. Telephone customer satisfaction (ACS)(4 point scale)	3.46	3.53	3.54
2. ACS closures—Taxpayer delinquent accounts	1,006,600	1,012,628	1,150,424
3. ACS closures—Taxpayer delinquent investigations	297,791	317,906	TBD
4. Automated collection system (ACS) level of service	77.5%	80.0%	80.00%
5. Customer satisfaction—collection field (7 point scale)	5.01	5.00	5.00
6. Field collection—number of cases closed (TDA)	737,392	804,085	1,088,967
7. Field collection—number of cases closed TDI	119,451	107,119	135,941
8. Field collection quality	84.0%	85.4%	86.8%
9. Offers in compromise processed	97,013	185,000	104,600
10. Automated underreporter closures	2,511,424	2,919,980	2,963,730
11. Automated underreporter quality	95%	97%	97%
12. Correspondence examination customer satisfaction (7 point scale)	4.18	4.45	4.50
13. Correspondence returns examined	650,376	575,216	758,604
14. Correspondence examination quality	71%	74%	76%
15. Field exam customer satisfaction (7 point scale)	4.65	4.70	5.00
16. Individual return examinations >\$100,000	50,827	54,468	78,048
17. Individual return examinations <\$100,000	145,144	122,313	157,844
18. Field exam quality	70%	72%	72%
19. Business returns examined	84,748	81,369	109,556
20. Corporate cases examined (large case)	417	566	570
21. Number of returns closed (large case)	3,710	3,453	3,477
22. EP and EO exam customer satisfaction (7 point scale)	5.70	5.70	5.75
23. EP/EO examinations closed	15,988	11,900	12,300
24. EP and EO examination quality	73%	81%	83%
25. Innocent spouse modules closed	61,011	65,000	49,823
26. Appeals disposals	54,748	67,560	97,193
27. Subject criminal investigations initiated	3,340	3,280	3,150
28. Tax court cases	31,833	34,100	33,600
29. Taxpayer advocate closed cases	248,011	252,289	256,552
30. Taxpayer advocate casework quality index	72%	80%	90%
31. Total enforcement revenue (billions)	33.8	34.8	35.2
32. Agency-wide employee satisfaction	51%	54%	58%
33. Servicewide FTE (including EITC)	97,938	99,901	101,080
34. Individual return examinations	195,971	176,781	235,892
35. Number of tax court receipts	14,766	13,500	13,000
36. Taxpayer contact full-time equivalent positions	65,730	68,306	70,547
37. Full-time equivalent positions per billion dollars of real gross domestic product	10.26	10.11	9.98

Legend: EP = employee plans, EO = exempt organizations, TDA = taxpayer delinquent accounts, TDI = taxpayer delinquent investigations, ACS = automated collection system

Federal Funds

General and special funds:

STAFFING TAX ADMINISTRATION FOR BALANCE AND EQUITY

Program and Financing (in millions of dollars)

Identification code 20-0926-0-1-803	2001 actual	2002 est.	2003 est.
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	141		
41.00 Transferred to other accounts	-141		
43.00 Appropriation (total discretionary)			
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

The funds in this appropriation for 2001 were transferred to the Processing, assistance and management, Tax law enforcement, and Information systems accounts.

Unavailable Collections (in millions of dollars)

Identification code 20-0912-0-1-803	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year	15	5	18
Receipts:			
02.00 Enrolled agent fee increase		3	
02.20 New installment agreements fees	61	61	62
02.21 Restructured installment agreements fees	13	13	13
02.22 General user fees, miscellaneous retained fees	6	6	6
02.99 Total receipts and collections	80	83	81
04.00 Total: Balances and collections	95	88	99
Appropriations:			
05.00 Processing, assistance, and management	-21	-1	-1
05.01 Tax law enforcement	-32	-2	-2
05.02 Information systems	-37	-67	-67
05.99 Total appropriations	-90	-70	-70
07.99 Balance, end of year	5	18	29

Program and Financing (in millions of dollars)

Identification code 20-0912-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Pre-filing taxpayer assistance and education	570	621	584
00.02 Filing and account services	1,600	1,673	1,761
00.03 Shared services support	1,179	1,116	1,159
00.04 General management and administration	553	627	646
01.00 Subtotal, direct programs	3,902	4,037	4,150
09.01 Reimbursable program	32	33	33
10.00 Total new obligations	3,934	4,070	4,183

Budgetary resources available for obligation:

21.40 Unobligated balance carried forward, start of year	20	33	
22.00 New budget authority (gross)	3,938	4,027	4,183
22.10 Resources available from recoveries of prior year obligations	29	10	
23.90 Total budgetary resources available for obligation	3,987	4,070	4,183
23.95 Total new obligations	-3,934	-4,070	-4,183
23.98 Unobligated balance expiring or withdrawn	-20		
24.40 Unobligated balance carried forward, end of year	33		

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	3,792	3,970	4,149
40.15 Appropriation (emergency)		13	
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)	-8		
42.00 Transferred from other accounts	101		
43.00 Appropriation (total discretionary)	3,885	3,983	4,149
50.00 Reappropriation	10	10	
50.35 Reappropriation rescinded	-10		
53.00 Reappropriation (total discretionary)		10	
Mandatory:			
60.20 Appropriation (special fund)	21	1	1
Discretionary:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	32	33	33

General and special funds—Continued

PROCESSING, ASSISTANCE, AND MANAGEMENT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0912-0-1-803	2001 actual	2002 est.	2003 est.
70.00 Total new budget authority (gross)	3,938	4,027	4,183
Change in obligated balances:			
72.40 Obligated balance, start of year	434	599	643
73.10 Total new obligations	3,934	4,070	4,183
73.20 Total outlays (gross)	-3,751	-4,016	-4,168
73.40 Adjustments in expired accounts (net)	9	.....	.....
73.45 Recoveries of prior year obligations	-29	-10	.....
74.10 Change in uncollected customer payments from Federal sources (expired)	2	.....	.....
74.40 Obligated balance, end of year	599	643	657
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	3,507	3,605	3,746
86.93 Outlays from discretionary balances	225	410	421
86.97 Outlays from new mandatory authority	21	1	1
87.00 Total outlays (gross)	3,751	4,016	4,168
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-32	-33	-33
Net budget authority and outlays:			
89.00 Budget authority	3,906	3,994	4,150
90.00 Outlays	3,719	3,983	4,135
Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)			
2001 actual	2002 est.	2003 est.	
Net budget authority and outlays:			
89.00 Budget authority	3,747	3,822	3,959
90.00 Outlays	3,560	3,811	3,944

This appropriation provides for: processing tax returns and related documents; assisting taxpayers in the filing of their returns, paying taxes that are due, and complying with tax laws; issuing technical rulings; revenue accounting, conducting background investigations; managing financial resources, rent and utilities.

Pre-Filing Taxpayer Assistance and Education.—This activity includes resources to support services provided before a return is filed to assist the taxpayer in filing a correct return. Included in this activity are staffing, training and direct support for (1) pre-filing services operational management; (2) tax law interpretation and published guidance; (3) taxpayer communication and education to research customer needs, prepare tax forms and publications, develop and manage education programs, establish partnerships with stakeholder groups, and disseminate tax information to taxpayers and the general public; (4) rulings and agreements to apply the tax law to specific taxpayers in the form of pre-filing agreements, determination letters, advance pricing agreements and other pre-filing determinations and advice; (5) marketing of electronic tax administration products and services; and (6) ensuring that taxpayers have an advocate to prevent future problems by identifying the underlying causes of taxpayers' problems and to participate in the development of systemic and/or procedural remedies.

Filing and Account Services.—This activity provides resources to support services provided to a taxpayer in the process of filing returns and paying taxes in addition to issuance of refunds and maintenance of taxpayers accounts. Included in this activity are staffing, training and direct support for (1) filing and account services operational management; (2) submission processing of paper and electronically submitted tax returns and supplemental documents which

account for tax revenues, and issue refunds and tax notices; (3) electronic/correspondence assistance to taxpayers to resolve account and notice inquiries, either electronically or by telephone; (4) face-to-face assistance to taxpayers, including return preparation, answering tax questions, resolving account and notice inquiries, and supplying forms and publications to taxpayers; and (5) processing of information documents which enables the Service to match this information with that provided by taxpayers on their returns.

Shared Services Support.—This activity provides staffing, training and direct support for: (1) services and supplies to manage IRS facilities; (2) human resources programs including recruitment, labor and employee relations, workforce planning and evaluation, performance management, employee benefits, personnel security and transactional processing; (3) procurement; (4) the Servicewide EEO and Diversity program; (5) the Servicewide Career Management and Learning Centers; (6) financial services including relocation, travel, imprest fund, purchase cards, corporate express and employee clearance; and (7) Treasury complaint centers. This activity also provides resources for (1) building rent; (2) IRS building services, maintenance space alterations, guard services, custodial overtime, utility services, and non-information technology equipment; (3) shared support such as copiers, postage meters, shredders, courier services, P.O. boxes, etc.; and (4) cleaning, maintenance, utilities, security and repair costs of delegated buildings.

General Management and Administration.—This activity provides staffing, training and direct support for (1) business unit headquarters management activities of strategic planning, communications and liaison, finance, human resources, EEO and diversity, and business systems planning; (2) national headquarters management and administration of policy making and goal setting, leadership and direction for the IRS, building partner relationships with key stakeholders (e.g., Congress, OMB, etc.); (3) strategic direction Servicewide for communications, government liaison and disclosure, legislative affairs and public liaison; (4) general legal advice to the IRS on non-tax legal issues including procurement, personnel, labor relations, equal employment opportunity, fiscal law, tort claims and damages, ethics, and conflict of interest; and (5) payments for workmen's compensation benefits and unemployment compensation payments.

Object Classification (in millions of dollars)

Identification code 20-0912-0-1-803	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,408	1,513	1,589
11.3 Other than full-time permanent	306	337	339
11.5 Other personnel compensation	90	110	104
11.9 Total personnel compensation	1,804	1,960	2,032
12.1 Civilian personnel benefits	649	693	730
13.0 Benefits for former personnel	99	49	48
21.0 Travel and transportation of persons	70	75	75
22.0 Transportation of things	16	14	13
23.1 Rental payments to GSA	588	592	586
23.3 Communications, utilities, and miscellaneous charges	149	158	137
24.0 Printing and reproduction	84	85	71
25.1 Advisory and assistance services .....	.....	.....	7
25.2 Other services	259	237	268
25.3 Other purchases of goods and services from Government accounts	23	2	7
25.4 Operation and maintenance of facilities	100	109	113
25.8 Subsistence and support of persons	6	4	4
26.0 Supplies and materials	21	23	24
31.0 Equipment	24	25	24
41.0 Grants, subsidies, and contributions	10	11	11
99.0 Direct obligations	3,902	4,037	4,150
99.0 Reimbursable obligations	32	33	33
99.9 Total new obligations	3,934	4,070	4,183

Personnel Summary

Identification code 20-0912-0-1-803	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	42,387	43,774	44,356
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	409	409	409

TAX LAW ENFORCEMENT

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; providing litigation support; conducting criminal investigation and enforcement activities; securing unfiled tax returns; collecting unpaid accounts; conducting a document matching program; resolving taxpayer problems through prompt identification, referral and settlement; compiling statistics of income and conducting compliance research; purchase (for police-type use, not to exceed 850) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$3,538,347,000]** \$3,988,358,000 of which not to exceed \$1,000,000 shall remain available until September 30, **[2004]** 2005, for research. (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)

[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Tax Law Enforcement", \$4,544,000, to remain available until expended, to be obligated from amounts made available by Public Law 107-38.] (Emergency Supplemental Act, 2002.)

Program and Financing (in millions of dollars)

Identification code 20-0913-0-1-999	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Compliance services	3,562	3,701	3,883
00.02 Research and statistics of income	87	104	107
01.00 Subtotal, Direct program	3,649	3,805	3,990
09.01 Reimbursable program	101	103	103
10.00 Total new obligations	3,750	3,908	4,093
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year		2	
22.00 New budget authority (gross)	3,767	3,905	4,093
22.10 Resources available from recoveries of prior year obligations	12		
23.90 Total budgetary resources available for obligation	3,779	3,907	4,093
23.95 Total new obligations	-3,750	-3,908	-4,093
23.98 Unobligated balance expiring or withdrawn	-26		
24.40 Unobligated balance carried forward, end of year	2		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	3,623	3,782	3,988
40.15 Appropriation (emergency)		5	
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)	-7		
42.00 Transferred from other accounts	18		
43.00 Appropriation (total discretionary)	3,634	3,787	3,988
50.00 Reappropriation	7	13	
50.35 Reappropriation rescinded	-7		
53.00 Reappropriation (total discretionary)		13	
Mandatory:			
60.20 Appropriation (special fund)	32	2	2
Discretionary:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	101	103	103
70.00 Total new budget authority (gross)	3,767	3,905	4,093
Change in obligated balances:			
72.40 Obligated balance, start of year	305	284	299
73.10 Total new obligations	3,750	3,908	4,093
73.20 Total outlays (gross)	-3,761	-3,893	-4,079
73.40 Adjustments in expired accounts (net)	-3		

73.45 Recoveries of prior year obligations	-12		
74.10 Change in uncollected customer payments from Federal sources (expired)	6		
74.40 Obligated balance, end of year	284	299	313

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	3,461	3,619	3,793
86.93 Outlays from discretionary balances	266	272	284
86.97 Outlays from new mandatory authority	32	2	2
87.00 Total outlays (gross)	3,761	3,893	4,079

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-101	-103	-103

Net budget authority and outlays:

89.00 Budget authority	3,666	3,802	3,990
90.00 Outlays	3,660	3,790	3,976

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	3,433	3,558	3,731
90.00 Outlays	3,427	3,546	3,717

This appropriation funds IRS's ability to provide equitable application and enforcement of the tax laws, identify possible nonfilers for investigations, investigate violations of criminal statutes, and supports the Statistics of Income program.

Compliance Services.—This activity funds services to taxpayers after a return is filed, identifying and attempting to correct possible errors or underpayment. It provides for the examination of tax returns, both domestic and international, and the administration and judicial settlement of taxpayer appeals of examination findings. It also provides for monitoring employee pension plans, determining qualifications of organizations seeking exempt status, examining the tax returns of exempt organizations, enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws and other financial crimes, collecting unpaid accounts, securing unfiled tax returns and payments, analyzing and determining the reasons for delinquent accounts, preventing accounts from becoming delinquent, and preventing nonfiling. This activity also provides for legal counsel regarding legal interpretation of the law and representation in litigation.

Research and Statistics of Income.—This activity funds research and statistical analysis support for the Service. It provides annual income, financial, and tax data from tax returns filed by individuals, corporations, and tax-exempt organizations. Likewise it provides resources for market-based research to identify compliance issues, for conducting tests of treatments to address non-compliance, and for the implementation of successful treatments of taxpayer non-compliant behavior.

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-999	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,393	2,475	2,607
11.3 Other than full-time permanent	96	106	111
11.5 Other personnel compensation	105	86	89
11.8 Special personal services payments		13	13
11.9 Total personnel compensation	2,594	2,680	2,820
12.1 Civilian personnel benefits	811	874	911
21.0 Travel and transportation of persons	91	84	87
22.0 Transportation of things	2	2	2
23.3 Communications, utilities, and miscellaneous charges	5	4	4
24.0 Printing and reproduction	1		
25.1 Advisory and assistance services	7	10	10

General and special funds—Continued

TAX LAW ENFORCEMENT—Continued

Object Classification (in millions of dollars)—Continued

Table with 4 columns: Identification code 20-0913-0-1-999, 2001 actual, 2002 est., 2003 est. Rows include 25.2 Other services, 25.3 Other purchases of goods and services from Government accounts, 25.5 Research and development contracts, etc.

Personnel Summary

Table with 4 columns: Identification code 20-0913-0-1-999, 2001 actual, 2002 est., 2003 est. Rows include 1001 Total compensable workyears: Full-time equivalent employment, 2001 Reimbursable: Total compensable workyears: Full-time equivalent employment.

EARNED INCOME TAX CREDIT COMPLIANCE INITIATIVE

For funding essential earned income tax credit compliance and error reduction initiatives [pursuant to section 5702 of the Balanced Budget Act of 1997 (Public Law 105-33), \$145,000,000] \$154,346,000, of which not to exceed \$10,000,000 may be used to reimburse the Social Security Administration for the costs of implementing section 1090 of the Taxpayer Relief Act of 1997 (Public Law 105-33). (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code 20-0917-0-1-803, 2001 actual, 2002 est., 2003 est. Rows include 00.01 Earned income tax credit, 10.00 Total new obligations, 22.00 New budget authority (gross), 23.95 Total new obligations, 23.98 Unobligated balance expiring or withdrawn, 40.00 Appropriation, 50.00 Reappropriation, 50.35 Reappropriation rescinded, 53.00 Reappropriation (total discretionary), 70.00 Total new budget authority (gross), 72.40 Obligated balance, start of year, 73.10 Total new obligations, 73.20 Total outlays (gross), 73.40 Adjustments in expired accounts (net), 74.40 Obligated balance, end of year, 86.90 Outlays from new discretionary authority, 86.93 Outlays from discretionary balances, 87.00 Total outlays (gross), 89.00 Budget authority.

Table with 4 columns: 90.00 Outlays, 153, 154, 154

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

Table with 4 columns: 2001 actual, 2002 est., 2003 est. Rows include Net budget authority and outlays: Budget authority, 90.00 Outlays.

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

Expanded customer service includes dedicated toll-free telephone assistance, increased community-based tax preparation sites and a coordinated marketing and educational effort (including paid advertising and direct mailings) to assist low income taxpayers in determining their eligibility for EITC. Improved compliance includes increased staff and systemic improvements in submission processing, examination and criminal investigation programs. In returns processing, new procedures include expanded use of math error authority and the identification of EITC-based refund claims involving invalid or duplicate primary, secondary and dependent taxpayer identification numbers (TINs). Increased examination coverage, prior to issuance of refunds, reduces overpayments and encourages compliance in subsequent filing periods; in addition, post-refund correspondence audits by service center staff aid in the recovery of erroneous refunds. Criminal investigation activities target individuals and practitioners involved in fraudulent refund schemes and generate referrals of suspicious returns for follow-up examination. Examination staff assigned to district offices, audit return preparers and may apply penalties for non-compliance with "due diligence requirements."

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

Object Classification (in millions of dollars)

Table with 4 columns: Identification code 20-0917-0-1-803, 2001 actual, 2002 est., 2003 est. Rows include Personnel compensation: 11.1 Full-time permanent, 11.3 Other than full-time permanent, 11.5 Other personnel compensation, 11.9 Total personnel compensation, 12.1 Civilian personnel benefits, 21.0 Travel and transportation of persons, 24.0 Printing and reproduction, 25.1 Advisory and assistance services, 25.2 Other services, 25.3 Other purchases of goods and services from Government accounts, 25.7 Operation and maintenance of equipment, 31.0 Equipment, 99.9 Total new obligations.

Personnel Summary

Identification code 20-0917-0-1-803	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	2,196	2,353	2,353

INFORMATION SYSTEMS

For necessary expenses of the Internal Revenue Service for information systems and telecommunications support, including developmental information systems and operational information systems; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$1,563,249,000] \$1,675,857,000**, which shall remain available until September 30, **[2003] 2004**. (*Treasury Department Appropriations Act, 2002; additional authorizing legislation required.*)

[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Information Systems" \$15,991,000, to remain available until expended, to be obligated from amounts made available by Public Law 107-38: *Provided*, That of these amounts \$13,548,000 is for a backup computer recovery system to be designed and constructed in close coordination with the business systems modernization effort of the Internal Revenue Service.**]** (*Emergency Supplemental Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-0919-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Information systems improvement programs	38	43	52
00.02 Information services	1,730	1,681	1,690
01.00 Subtotal, Direct program	1,768	1,724	1,742
09.01 Reimbursable program	6	6	6
10.00 Total new obligations	1,774	1,730	1,748
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	53	36	.....
22.00 New budget authority (gross)	1,652	1,694	1,748
22.10 Resources available from recoveries of prior year obligations	129	.....	.....
22.21 Unobligated balance transferred to other accounts	-20	.....	.....
23.90 Total budgetary resources available for obligation	1,814	1,730	1,748
23.95 Total new obligations	-1,774	-1,730	-1,748
23.98 Unobligated balance expiring or withdrawn	-3	.....	.....
24.40 Unobligated balance carried forward, end of year	36	.....	.....
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	1,585	1,605	1,675
40.15 Appropriation (emergency) .....	.....	16	.....
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)	-3	.....	.....
42.00 Transferred from other accounts	27	.....	.....
43.00 Appropriation (total discretionary)	1,609	1,621	1,675
Mandatory:			
60.20 Appropriation (special fund)	37	67	67
Discretionary:			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	6	6	6
70.00 Total new budget authority (gross)	1,652	1,694	1,748
Change in obligated balances:			
72.40 Obligated balance, start of year	439	547	586
73.10 Total new obligations	1,774	1,730	1,748
73.20 Total outlays (gross)	-1,546	-1,691	-1,657
73.40 Adjustments in expired accounts (net)	5	.....	.....
73.45 Recoveries of prior year obligations	-129	.....	.....
74.10 Change in uncollected customer payments from Federal sources (expired)	4	.....	.....
74.40 Obligated balance, end of year	547	586	677
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	1,217	1,232	1,273
86.93 Outlays from discretionary balances	292	392	317
86.97 Outlays from new mandatory authority	37	67	67

87.00 Total outlays (gross)	1,546	1,691	1,657
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-6	-6	-6
Net budget authority and outlays:			
89.00 Budget authority	1,646	1,688	1,742
90.00 Outlays	1,540	1,685	1,651

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	1,606	1,646	1,699
90.00 Outlays	1,500	1,643	1,608

This appropriation provides for Servicewide information systems operations and maintenance, and investments to enhance or develop business applications for the IRS Business Units. The appropriation includes staffing, telecommunications, hardware and software (including commercial-off-the-shelf), and contractual services.

Information services.—This activity provides the salaries, benefits, and related costs to manage, maintain, and operate the information systems that support tax administration. The Service's business activities rely on these information systems to process tax and information returns, account for tax revenues collected, send bills for taxes owed, issue refunds, assist in the selection of tax returns for audit, and provide telecommunications services for all business activities including the public's toll free access to tax information. These systems are located in a variety of sites including the Martinsburg, Tennessee and Detroit Computing Centers; Service Centers; and in other field office operations. Staffing in this activity develops and maintains the millions of lines of programming code supporting all aspects of tax-processing; as well as operating and administering the Service's hardware infrastructure of mainframes, minicomputers, personal computers, networks, and a variety of management information systems.

Information systems improvement programs.—This activity funds improvements or enhancements to business applications that support requirements unique to one of the new IRS Business Units. These projects meet the following criteria: each project is small or medium in size and can be fully developed and implemented in one to two years; it supports specialized functions of a single Business Unit; and it conforms to the modernized IRS architecture. These projects differ in scope from those funded by the Business Systems Modernization Program, which addresses major common tax administration systems that cross Business Unit lines.

Object Classification (in millions of dollars)

Identification code 20-0919-0-1-803	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	504	492	503
11.3 Other than full-time permanent	4	3	3
11.5 Other personnel compensation	19	23	21
11.9 Total personnel compensation	527	518	527
12.1 Civilian personnel benefits	150	157	156
13.0 Benefits for former personnel	2	.....	.....
21.0 Travel and transportation of persons	20	31	30
22.0 Transportation of things	1	1	1
23.3 Communications, utilities, and miscellaneous charges	233	207	215
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	5	1	1
25.2 Other services	346	354	354
25.3 Other purchases of goods and services from Government accounts	43	52	50
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	120	116	112

General and special funds—Continued

INFORMATION SYSTEMS—Continued

Object Classification (in millions of dollars)—Continued

Identification code 20-0919-0-1-803	2001 actual	2002 est.	2003 est.
26.0 Supplies and materials	12	17	16
31.0 Equipment	307	268	278
99.0 Direct obligations	1,768	1,724	1,742
99.0 Reimbursable obligations	6	6	6
99.9 Total new obligations	1,774	1,730	1,748

Personnel Summary

Identification code 20-0919-0-1-803	2001 actual	2002 est.	2003 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	7,441	7,499	7,499
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	12	12	12

BUSINESS SYSTEMS MODERNIZATION

For necessary expenses of the Internal Revenue Service, **[\$391,593,000] \$450,000,000**, to remain available until September 30, **[2004] 2005**, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by 5 U.S.C. 3109: *Provided*, That none of these funds may be obligated until the Internal Revenue Service submits to the Committees on Appropriations, **[and such Committees approve,]** a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A-11 part 3; (2) complies with the Internal Revenue Service's enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service's enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been reviewed by the General Accounting Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government. (*Treasury Department Appropriations Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-0921-0-1-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
00.01 Information technology investments	298	430	490
10.00 Total new obligations (object class 25.2)	298	430	490
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	211	78	40
22.00 New budget authority (gross)	166	392	450
23.90 Total budgetary resources available for obligation	377	470	490
23.95 Total new obligations	-298	-430	-490
24.40 Unobligated balance carried forward, end of year	78	40	.....
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	72	392	450
50.00 Reappropriation	94	.....	.....
70.00 Total new budget authority (gross)	166	392	450
Change in obligated balances:			
72.40 Obligated balance, start of year	124	192	262
73.10 Total new obligations	298	430	490
73.20 Total outlays (gross)	-231	-360	-418
73.40 Adjustments in expired accounts (net)	1	.....	.....
74.40 Obligated balance, end of year	192	262	334
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	75	176	203

86.93 Outlays from discretionary balances	156	183	215
87.00 Total outlays (gross)	231	360	418
Net budget authority and outlays:			
89.00 Budget authority	166	392	450
90.00 Outlays	231	360	418

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

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0906-0-1-609	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	26,123	28,282	30,629
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	26,123	28,282	30,629
23.95 Total new obligations	-26,123	-28,282	-30,629
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	26,123	28,282	30,629
Change in obligated balances:			
73.10 Total new obligations	26,123	28,282	30,629
73.20 Total outlays (gross)	-26,123	-28,282	-30,629
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	26,123	28,282	30,629
Net budget authority and outlays:			
89.00 Budget authority	26,123	28,282	30,629
90.00 Outlays	26,123	28,282	30,629

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.

The budget proposes to permanently extend the EITC provisions in the Economic Growth and Tax Relief Reconciliation Act of 2001, which sunset on December 31, 2010. These provisions reduce EITC-related marriage penalties, simplify certain eligibility criteria for the credit, and allows the IRS to use more cost-efficient procedures to deny questionable EITC claims.

PAYMENT WHERE ALTERNATIVE TO FAILING SCHOOL CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

To help parents of children enrolled in a failing public school (as described in Public Law 107-110, the No Child Left Behind Act of 2001) attend another public school or private school, the budget includes a new refundable tax credit for a portion of the costs of attending an alternative school.

This schedule reflects the effects of this proposed credit in cases where the credit exceeds the individual tax liability resulting in payment to the tax filer.

Program and Financing (in millions of dollars)

Identification code 20-0927-4-1-501	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 44.0)			165
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			165
23.95 Total new obligations			-165
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			165
Change in obligated balances:			
73.10 Total new obligations			165
73.20 Total outlays (gross)			-165
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			165
Net budget authority and outlays:			
89.00 Budget authority			165
90.00 Outlays			165

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0922-0-1-999	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)	982	7,390	7,390
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	982	7,390	7,390
23.95 Total new obligations	-982	-7,390	-7,390
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	982	7,390	7,390
Change in obligated balances:			
73.10 Total new obligations	982	7,390	7,390
73.20 Total outlays (gross)	-982	-7,390	-7,390
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	982	7,390	7,390
Net budget authority and outlays:			
89.00 Budget authority	982	7,390	7,390
90.00 Outlays	982	7,390	7,390

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

The budget proposes to permanently extend the Child Tax Credit provisions in the Economic Growth and Tax Relief Reconciliation Act of 2001, which sunset on December 31, 2010. These provisions increase the amount of the child tax credit to \$1,000, and make the credit partially refundable for many families with earned income.

PAYMENT WHERE HEALTH CARE CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0923-4-1-551	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 41.0)			667
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			667
23.95 Total new obligations			-667
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			667
Change in obligated balances:			
73.10 Total new obligations			667
73.20 Total outlays (gross)			-667
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			667
Net budget authority and outlays:			
89.00 Budget authority			667
90.00 Outlays			667

To help lower income families purchase private health insurance, the budget includes a new refundable tax credit for health insurance purchased by individuals and families who are not covered by employer-sponsored insurance nor enrolled in public programs. This schedule reflects the effects of this proposed credit in cases where the credit exceeds the individual tax liability resulting in payment to the tax filer.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)

Identification code 20-0904-0-1-908	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	2,726	2,351	2,206
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,726	2,351	2,206
23.95 Total new obligations	-2,726	-2,351	-2,206
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	2,726	2,351	2,206
Change in obligated balances:			
73.10 Total new obligations	2,726	2,351	2,206
73.20 Total outlays (gross)	-2,726	-2,351	-2,206
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	2,726	2,351	2,206
Net budget authority and outlays:			
89.00 Budget authority	2,726	2,351	2,206
90.00 Outlays	2,726	2,351	2,206

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.

General and special funds—Continued

INFORMANT PAYMENTS

Unavailable Collections (in millions of dollars)

Identification code 20-5433-0-2-803	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			3
Receipts:			
02.40 Underpayment and fraud collection	3	3	3
04.00 Total: Balances and collections	3	3	6
Appropriations:			
05.00 Informant payments	-3		
07.99 Balance, end of year		3	6

Program and Financing (in millions of dollars)

Identification code 20-5433-0-2-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 91.0)	3		
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	3		
23.95 Total new obligations	-3		
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	3		
Change in obligated balances:			
73.10 Total new obligations	3		
73.20 Total outlays (gross)	-3		
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	3		
Net budget authority and outlays:			
89.00 Budget authority	3		
90.00 Outlays	3		

As provided by law (26 U.S.C. 7623), the Treasury Secretary may make payments to individuals resulting from information given that leads to the collection of Internal Revenue taxes. The Taxpayer Bill of Rights of 1996 (Public Law 104-168) provides for payments of such sums to individuals from the proceeds of amounts (other than interest) collected by reason of the information provided, and any amount collected shall be available for such payments. This information must lead to the detection of underpayments of taxes, or detection and bringing to trial and punishment persons guilty of violating the internal revenue laws (in cases where such expenses are not otherwise provided for by law).

Public enterprise funds:

FEDERAL TAX LIEN REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 20-4413-0-3-803	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 32.0)	13	8	6
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	4	6	4
22.00 New budget authority (gross)	11	8	6
22.10 Resources available from recoveries of prior year obligations	4		
23.90 Total budgetary resources available for obligation	19	14	10
23.95 Total new obligations	-13	-8	-6
24.40 Unobligated balance carried forward, end of year	6	4	4
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	11	8	6

Change in obligated balances:			
73.10 Total new obligations	13	8	6
73.20 Total outlays (gross)	-9	-8	-6
73.45 Recoveries of prior year obligations	-4		
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	6	2	2
86.98 Outlays from mandatory balances	3	6	4
87.00 Total outlays (gross)	9	8	6
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-11	-8	-6
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-2		

This revolving fund was established pursuant to section 112(a) of the Federal Tax Lien Act of 1966, to serve as the source of financing the redemption of real property by the United States. During the process of collecting unpaid taxes, the government places a tax lien on real estate in order to protect the government's interest. Situations arise where property of this nature is collateral for other indebtedness and the tax lien is subordinate to the original indebtedness. In this circumstance, it is often 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.

As directed by the Internal Revenue Service Restructuring and Reform Act of 1998 (section 7802(d) 26 U.S.C.), the Internal Revenue Service Oversight Board shall annually review and approve a budget request for the Internal Revenue Service. The Oversight Board's approved request shall be submitted to the President by the Secretary without revision, and the President shall submit the request, without revision, to Congress together with the President's Budget request for the Internal Revenue Service. The 2003 Oversight Board budget recommendation for the Internal Revenue Service is \$10,056 million.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

SEC. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation [upon the advance approval] *fifteen days after notification* of the Committees on Appropriations.

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

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

SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities

and increased manpower to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make the improvement of the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to increase phone lines and staff to improve the Internal Revenue Service 1-800 help line service. (Treasury Department Appropriations Act, 2002.)

UNITED STATES SECRET SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase of not to exceed [1,149] 610 vehicles for police-type use [1, of which 945 shall be] for replacement only, and hire of passenger motor vehicles; purchase of American-made side-car compatible motorcycles; hire of aircraft; [training and assistance requested by State and local governments, which may be provided without reimbursement;] services of expert witnesses at such rates as may be determined by the Director; rental of buildings in the District of Columbia, and fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; for payment of per diem and/or subsistence allowances to employees where a protective assignment during the actual day or days of the visit of a protectee require an employee to work 16 hours per day or to remain overnight at his or her post of duty; the conducting of and participating in firearms matches; presentation of awards; for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act [if approval is obtained in advance from] after notice is submitted to the Committees on Appropriations; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed \$25,000 for official reception and representation expenses; not to exceed \$100,000 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, [\$920,615,000] \$1,044,070,000, of which \$1,633,000 shall be available for forensic and related support of investigations of missing and exploited children, and of which \$3,009,000 shall be available as a grant for activities related to the investigations of exploited children and shall remain available until expended: *Provided*, That up to \$18,000,000 provided for protective travel shall remain available until September 30, [2003.] 2004: *Provided further*, That subject to the reimbursement of actual costs to this account, funds appropriated in this account shall be available, at the discretion of the Director, for the following: Training United States Postal Service law enforcement personnel and Postal police officers, training federal law enforcement officers, training State and local government law enforcement officers on a space-available basis, training private sector security officials on a space-available basis: *Provided further*, That the United States Secret Service is authorized to obligate funds in anticipation of reimbursements from agencies and entities receiving training sponsored by the James J. Rowley Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available under this heading at the end of the fiscal year: *Provided further*, That the James J. Rowley Training Center is authorized to provide short-term medical services for students undergoing training at the Center. (Treasury Department Appropriations Act, 2002; additional authorizing legislation required.)

[For emergency expenses to respond to the September 11, 2001, terrorist attacks on the United States, for "Salaries and Expenses", \$104,769,000, to remain available until expended, to be obligated from amounts made available in Public Law 107-38.] (Emergency Supplemental Act, 2002.)

Program and Financing (in millions of dollars)

Identification code 20-1408-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
Direct program:			
00.01 Protection, investigations, and uniformed activities	836	959	1,036

00.02 Other security programs	13	144	
00.03 Presidential candidate protective activities	14		8
09.01 Reimbursable program	13	40	8
10.00 Total new obligations	876	1,143	1,052

Budgetary resources available for obligation:

21.40 Unobligated balance carried forward, start of year	9	11	
22.00 New budget authority (gross)	873	1,095	1,052
22.10 Resources available from recoveries of prior year obligations	6		
22.22 Unobligated balance transferred from other accounts		37	
23.90 Total budgetary resources available for obligation	888	1,143	1,052
23.95 Total new obligations	-876	-1,143	-1,052
23.98 Unobligated balance expiring or withdrawn	-1		
24.40 Unobligated balance carried forward, end of year	11		

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	854	1,055	1,044
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)	-2		
43.00 Appropriation (total discretionary)	852	1,055	1,044
50.00 Reappropriation	7		
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	13	40	8
68.10 Change in uncollected customer payments from Federal sources (unexpired)	1		
68.90 Spending authority from offsetting collections (total discretionary)	14	40	8
70.00 Total new budget authority (gross)	873	1,095	1,052

Change in obligated balances:

72.40 Obligated balance, start of year	113	165	150
73.10 Total new obligations	876	1,143	1,052
73.20 Total outlays (gross)	-845	-1,158	-1,054
73.40 Adjustments in expired accounts (net)	-7		
73.45 Recoveries of prior year obligations	-6		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-1		
74.10 Change in uncollected customer payments from Federal sources (expired)	35		
74.40 Obligated balance, end of year	165	150	148

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	739	993	951
86.93 Outlays from discretionary balances	106	165	103
87.00 Total outlays (gross)	845	1,158	1,054

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-50	-40	-8
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-1		
88.96 Portion of offsetting collections (cash) credited to expired accounts	37		

Net budget authority and outlays:

89.00 Budget authority	859	1,055	1,044
90.00 Outlays	794	1,118	1,046

Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)

	2001 actual	2002 est.	2003 est.
Net budget authority and outlays:			
89.00 Budget authority	832	1,025	1,010
90.00 Outlays	767	1,088	1,012

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

General and special funds—Continued

SALARIES AND EXPENSES—Continued

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

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

	2001 actual	2002 est.	2003 est.
Counterfeit note passing (in millions of dollars)	\$47.5	\$45.0	\$45.0
Financial crime avoided (in billions of dollars)	\$1.4	\$1.5	\$1.5
Actual financial crime loss (in millions of dollars)	\$663	\$535	\$535
Permanent protection	4,271	4,500	4,500
Foreign dignitaries	1,147	1,700	1,700
Candidate/nominee	636		
Total travel stops	6,054	6,200	6,200

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

Note: 2002 and 2003 protection estimates may increase as a result of the additional protectees added after the terrorist events of September 11, 2001. Early indications are that Permanent Protection may increase by approximately 1,000 or more stops per year.

Object Classification (in millions of dollars)

Identification code 20-1408-0-1-751	2001 actual	2002 est.	2003 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	302	328	373
11.3 Other than full-time permanent	3	28	28
11.5 Other personnel compensation	103	113	91
11.9 Total personnel compensation	408	469	492
12.1 Civilian personnel benefits	172	195	205
21.0 Travel and transportation of persons	54	101	85
22.0 Transportation of things	5	7	6
23.1 Rental payments to GSA	54	67	70
23.2 Rental payments to others	2	1	1
23.3 Communications, utilities, and miscellaneous charges	19	28	28
24.0 Printing and reproduction	1	1	1
25.2 Other services	53	59	58
26.0 Supplies and materials	12	17	17
31.0 Equipment	64	116	62

32.0	Land and structures	21	37	16
41.0	Grants, subsidies, and contributions		4	3
99.0	Direct obligations	863	1,103	1,044
99.0	Reimbursable obligations	13	40	8
99.9	Total new obligations	876	1,143	1,052

Personnel Summary

Identification code 20-1408-0-1-751	2001 actual	2002 est.	2003 est.
1001 Total compensable workyears: Full-time equivalent employment	5,556	5,991	6,111

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For necessary expenses of construction, repair, alteration, and improvement of facilities, **[\$3,457,000]** \$3,519,000, to remain available until expended. (*Department of the Treasury Appropriations Act, 2002.*)

Program and Financing (in millions of dollars)

Identification code 20-1409-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations	2	8	4
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	-2	5	
22.00 New budget authority (gross)	9	3	4
23.90 Total budgetary resources available for obligation	7	8	4
23.95 Total new obligations	-2	-8	-4
24.40 Unobligated balance carried forward, end of year	5		
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	9	3	4
Change in obligated balances:			
72.40 Obligated balance, start of year	6	4	6
73.10 Total new obligations	2	8	4
73.20 Total outlays (gross)	-4	-6	-3
74.40 Obligated balance, end of year	4	6	7
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	1	2	3
86.93 Outlays from discretionary balances	3	4	1
87.00 Total outlays (gross)	4	6	3
Net budget authority and outlays:			
89.00 Budget authority	9	3	4
90.00 Outlays	4	6	3

This account provides funding for security upgrades of existing facilities and the James J. Rowley Training Center to continue development of the current Master Plan and to maintain and renovate existing facilities to ensure efficient and full utilization of the center.

Object Classification (in millions of dollars)

Identification code 20-1409-0-1-751	2001 actual	2002 est.	2003 est.
25.2 Other services	1	8	2
32.0 Land and structures	1		2
99.9 Total new obligations	2	8	4

CONTRIBUTION FOR ANNUITY BENEFITS

Program and Financing (in millions of dollars)

Identification code 20-1407-0-1-751	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 12.1)	169	200	200
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year		86	
22.00 New budget authority (gross)	255	200	200
23.90 Total budgetary resources available for obligation	255	286	200
23.95 Total new obligations	-169	-200	-200
23.98 Unobligated balance expiring or withdrawn		-86	
24.40 Unobligated balance carried forward, end of year	86		
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	255	200	200
Change in obligated balances:			
72.40 Obligated balance, start of year	15	11	11
73.10 Total new obligations	169	200	200
73.20 Total outlays (gross)	-173	-200	-200
74.40 Obligated balance, end of year	11	11	11
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	169	200	189
86.98 Outlays from mandatory balances	4		11
87.00 Total outlays (gross)	173	200	200
Net budget authority and outlays:			
89.00 Budget authority	255	200	200
90.00 Outlays	173	200	200

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

Unavailable Collections (in millions of dollars)

Identification code 20-8413-0-8-373	2001 actual	2002 est.	2003 est.
01.99 Balance, start of year			
Receipts:			
02.80 Assessment funds, offsetting collections	417	441	474
Appropriations:			
05.00 Assessment funds	-417	-441	-474
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-8413-0-8-373	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
09.00 Bank supervision	424	441	462
10.00 Total new obligations	424	441	462
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	269	280	297
22.00 New budget authority (gross)	435	458	474
23.90 Total budgetary resources available for obligation	704	738	771
23.95 Total new obligations	-424	-441	-462
24.40 Unobligated balance carried forward, end of year	280	297	309
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	433	458	474

69.10 Change in uncollected customer payments from Federal sources (unexpired)	2		
69.90 Spending authority from offsetting collections (total mandatory)	435	458	474
Change in obligated balances:			
72.40 Obligated balance, start of year	60	64	78
73.10 Total new obligations	424	441	462
73.20 Total outlays (gross)	-417	-429	-454
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-2		
74.40 Obligated balance, end of year	64	78	86
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	413	425	450
86.98 Outlays from mandatory balances	4	4	4
87.00 Total outlays (gross)	417	429	454
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities	-15	-16	-16
88.40 Non-Federal sources: Assessments	-418	-442	-458
88.90 Total, offsetting collections (cash)	-433	-458	-474
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-2		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-16	-29	-20
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities:			
Par value	326	345	345
92.02 Total investments, end of year: Federal securities:			
Par value	345	345	345

The Office of the Comptroller of the Currency was created for the purpose of establishing and regulating a national banking system. The National Currency Act of 1863 (12 U.S.C. 1 et seq., 12 Stat. 665) provided for the chartering and supervising functions in this connection. The income of the bureau is derived principally from assessments paid by national banks and interest on investments in U.S. Government obligations.

As the Administrator of National Banks, the Office of the Comptroller of the Currency charters new banking institutions only after investigation and due consideration of charter applications. Supervision of existing national banks is aided by the required submission of periodic reports and detailed onsite examinations, which are conducted by a staff of approximately 1,900 national bank examiners. At present, there are approximately 2,300 national banks and 52 Federal branches with total assets of more than \$3.6 trillion.

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

Object Classification (in millions of dollars)

Identification code 20-8413-0-8-373	2001 actual	2002 est.	2003 est.
Personnel compensation:			
11.1 Full-time permanent	217	231	246
11.3 Other than full-time permanent	5	5	5
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	224	238	253
12.1 Civilian personnel benefits	74	80	85
13.0 Benefits for former personnel	2	1	
21.0 Travel and transportation of persons	26	26	26
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	26	27	28
23.3 Communications, utilities, and miscellaneous charges	10	9	10
24.0 Printing and reproduction	1	1	1

ASSESSMENT FUNDS—Continued

Object Classification (in millions of dollars)—Continued

Identification code 20-8413-0-8-373	2001 actual	2002 est.	2003 est.
25.2 Other services	45	46	46
26.0 Supplies and materials	4	4	4
31.0 Equipment	8	7	7
32.0 Land and structures	3	1	1
99.9 Total new obligations	424	441	462

Personnel Summary

Identification code 20-8413-0-8-373	2001 actual	2002 est.	2003 est.
2001 Total compensable workyears: Full-time equivalent employment	2,837	2,841	2,841

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	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations	166	168	173
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	82	77	77
22.00 New budget authority (gross)	161	168	173
23.90 Total budgetary resources available for obligation	243	245	250
23.95 Total new obligations	-166	-168	-173
24.40 Unobligated balance carried forward, end of year	77	77	77

New budget authority (gross), detail:

Mandatory:			
69.00 Offsetting collections (cash)	166	168	173
69.10 Change in uncollected customer payments from Federal sources (unexpired)	-5		
69.90 Spending authority from offsetting collections (total mandatory)	161	168	173

Change in obligated balances:

72.40 Obligated balance, start of year	60	73	73
73.10 Total new obligations	166	168	173
73.20 Total outlays (gross)	-158	-168	-173
74.00 Change in uncollected customer payments from Federal sources (unexpired)	5		
74.40 Obligated balance, end of year	73	73	73

Outlays (gross), detail:

86.97 Outlays from new mandatory authority	158	168	173
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Offsets:

Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities	-6	-7	-8
88.40 Non-Federal sources	-160	-161	-165
88.90 Total, offsetting collections (cash)	-166	-168	-173
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	5		

Net budget authority and outlays:

89.00 Budget authority			
90.00 Outlays	-7		

Memorandum (non-add) entries:

92.01 Total investments, start of year: Federal securities: Par value	145	148	148
92.02 Total investments, end of year: Federal securities: Par value	148	148	148

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

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

Income of the bureau is derived principally from assessments on thrifts, examination fees and interest on investments in U.S. Government obligations. At present, the OTS oversees more than 1,000 thrifts with more than 9,000 operating branches and total assets of more than \$974 billion.

Object Classification (in millions of dollars)

Identification code 20-4108-0-3-373	2001 actual	2002 est.	2003 est.
Personnel compensation:			
11.1 Full-time permanent	92	95	98
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	94	97	100
12.1 Civilian personnel benefits	31	31	31
21.0 Travel and transportation of persons	12	11	11
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	7	7	7
23.3 Communications, utilities, and miscellaneous charges	2	2	3
25.2 Other services	16	16	17
26.0 Supplies and materials	1	1	1
31.0 Equipment	2	2	2
99.9 Total new obligations	166	168	173

Personnel Summary

Identification code 20-4108-0-3-373	2001 actual	2002 est.	2003 est.
2001 Total compensable workyears: Full-time equivalent employment	1,211	1,177	1,165

INTEREST ON THE PUBLIC DEBT

Federal Funds

General and special funds:

INTEREST ON TREASURY DEBT SECURITIES (GROSS)

Program and Financing (in millions of dollars)

Identification code 20-0550-0-1-901	2001 actual	2002 est.	2003 est.
Obligations by program activity:			
10.00 Total new obligations (object class 43.0)	359,508	338,833	353,087
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	359,508	338,833	353,087
23.95 Total new obligations	-359,508	-338,833	-353,087
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	359,508	338,833	353,087
Change in obligated balances:			
73.10 Total new obligations	359,508	338,833	353,087
73.20 Total outlays (gross)	-359,508	-338,833	-353,087

Outlays (gross), detail:

86.97 Outlays from new mandatory authority	359,508	338,833	353,087
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Net budget authority and outlays:

89.00 Budget authority	359,508	338,833	353,087
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90.00	Outlays	359,508	338,833	353,087
Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs (in millions of dollars)				
		2001 actual	2002 est.	2003 est.
Net budget authority and outlays:				
89.00	Budget authority	359,508	338,833	351,861
90.00	Outlays	359,508	338,833	351,861

Summary of Budget Authority and Outlays				
(in millions of dollars)				
		2001 actual	2002 est.	2003 est.
Enacted/requested:				
	Budget Authority	359,508	338,833	353,087
	Outlays	359,508	338,833	353,087
Legislative proposal, not subject to PAYGO:				
	Budget Authority			-9
	Outlays			-9
Total:				
	Budget Authority	359,508	338,833	353,078
	Outlays	359,508	338,833	353,078

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

INTEREST ON TREASURY DEBT SECURITIES (GROSS)
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)				
	Identification code 20-0550-2-1-901	2001 actual	2002 est.	2003 est.
Obligations by program activity:				
10.00	Total new obligations (object class 43.0)			-9
Budgetary resources available for obligation:				
22.00	New budget authority (gross)			-9
23.95	Total new obligations			9
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation			-9
Change in obligated balances:				
73.10	Total new obligations			-9
73.20	Total outlays (gross)			-9
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority			-9
Net budget authority and outlays:				
89.00	Budget authority			-9
90.00	Outlays			-9

A portion of interest on Treasury debt securities is paid to other Government funds that hold Treasury securities as investments. 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)

		2001 actual	2002 est.	2003 est.
Governmental receipts:				
20-015800	Transportation fuels tax: Enacted/requested ...	1,150	1,138	1,180

20-065000	Deposit of earnings, Federal Reserve System: Enacted/requested	26,124	25,596	29,025
20-085000	Registration, filing, and transaction fees: Enacted/requested	4	4	4
20-086100	Charges for expenses, settlement of international claims: Enacted/requested		1	1
20-086900	Fees for legal and judicial services, not otherwise classified: Enacted/requested	65	65	65
20-089100	Miscellaneous fees for regulatory and judicial services, not otherwise classified: Enacted/requested	7	7	7
20-101000	Fines, penalties, and forfeitures, agricultural laws: Enacted/requested	5	5	5
20-102000	Fines, penalties, and forfeitures, economic stabilization laws: Enacted/requested	9	9	9
20-103000	Fines, penalties, and forfeitures, immigration and labor laws: Enacted/requested	72	72	72
20-104000	Fines, penalties, and forfeitures, customs, commerce, and antitrust laws: Enacted/requested	108	100	100
20-105000	Fines, penalties, and forfeitures, narcotic prohibition and alcohol laws: Enacted/requested	3	1	1
20-106000	Forfeitures of unclaimed money and property: Enacted/requested	8	38	38
20-108000	Fines, penalties, and forfeitures, Federal coal mine health and safety laws: Enacted/requested	18	18	18
20-109900	Fines, penalties, and forfeitures, not otherwise classified: Enacted/requested	443	355	355
20-129900	Gifts to the United States, not otherwise classified: Enacted/requested	-2	1	1
20-241100	User fees for IRS: Enacted/requested	40	42	43
20-309200	Recovery from highway trust fund for refunds of taxes: Enacted/requested	995	957	971
20-309400	Recovery from airport and airway trust fund for refunds of taxes: Enacted/requested	53	47	47
20-309500	Recovery from leaking underground storage tank trust fund for refunds of taxes, EPA: Enacted/requested	3	5	5
20-309990	Refunds of moneys erroneously received and recovered (20X1807): Enacted/requested	-114	-305	-312
95-085015	Registration, filing, and transaction fees, SEC: Enacted/requested	1,343	291	
99-011050	Individual income taxes: Enacted/requested ...	994,281	949,827	1,008,989
	Legislative proposal, subject to PAYGO		-646	-2,693
99-011100	Corporation income and excess profits taxes: Enacted/requested	151,071	202,547	207,960
	Legislative proposal, subject to PAYGO		-1,102	-2,471
99-015250	Other Federal fund excise taxes: Enacted/requested	537	472	363
	Legislative proposal, subject to PAYGO		-122	-177
99-015300	Estate and gift taxes: Enacted/requested	28,400	27,484	23,559
	Legislative proposal, subject to PAYGO		6	-560
99-015500	Tobacco excise tax: Enacted/requested	7,396	8,045	8,115
99-015600	Alcohol excise tax: Enacted/requested	7,624	7,627	7,664
99-015700	Telephone excise tax: Enacted/requested	5,769	5,984	6,345
99-031050	Other Federal fund customs duties: Enacted/requested	12,643	12,721	13,564
	Legislative proposal, subject to PAYGO		-668	-863
99-089400	Ozone depleting chemicals tax: Enacted/requested	32	22	13
General Fund Governmental receipts		1,238,087	1,240,644	1,301,443
Offsetting receipts from the public:				
20-143500	General fund proprietary interest receipts, not otherwise classified: Enacted/requested	228	197	197
20-145000	Interest payments from States, cash management improvement: Enacted/requested	30	45	44
20-146310	Interest on quota in International Monetary Fund: Enacted/requested	522	522	522
20-146400	Interest received on loans and credits to foreign nations: Enacted/requested	54	129	117
20-148400	Interest on deposits in tax and loan accounts: Enacted/requested	951	451	585
20-149900	Interest received from credit financing accounts: Enacted/requested	10,336	10,748	11,590
20-168200	Gain by exchange on foreign currency denominated public debt securities: Enacted/requested	1		
20-286800	Dollar conversion of foreign currency loan repayments: Enacted/requested	9	9	9
20-286900	Repayment of loans and credits to foreign nations: Enacted/requested	291	71	85
20-322000	All other general fund proprietary receipts: Enacted/requested	1,331	1,331	1,331
20-387500	Budget clearing account (suspense): Enacted/requested	307		
General Fund Offsetting receipts from the public		14,060	13,503	14,480

Intragovernmental payments:			
13-141000 Interest on investment, economic development revolving fund: Enacted/requested	2	2	2
14-142400 Interest on investment, Colorado River projects: Enacted/requested	4	4	4
14-142700 Interest on advances to Colorado River Dam fund, Boulder Canyon project: Enacted/requested	12	12	12
20-133800 Interest on loans to the Presidio: Enacted/requested	2	3	3
20-135100 Interest on loans to BPA: Enacted/requested	12	423	419
20-135400 Interest on loans for housing for the elderly or handicapped: Enacted/requested	320	230	198
20-136100 Interest on loans to the Secretary of Transportation, railroad rehabilitation and improvement fund: Enacted/requested		3	3
20-136300 Interest on loans for college housing and academic facilities loans, Education: Enacted/requested	11	5	11
20-140100 Interest on loans to Commodity Credit Corporation: Enacted/requested	536	266	324
20-140500 Interest on loans to H.U.D., college housing loans, Education: Enacted/requested	8	1	3
20-141700 Interest on loans to Tennessee Valley Authority: Enacted/requested	4	2	4
20-141800 Interest on loans to Federal Financing Bank: Enacted/requested	2,157	1,930	1,484
20-142500 Interest on loans to rural development insurance fund: Enacted/requested	85	70	45
20-143300 Interest on loans to national flood insurance fund, FEMA: Enacted/requested	19	28	24
20-149500 Interest payments on repayable advances to the black lung disability trust fund: Enacted/requested Legislative proposal, not subject to PAYGO	568	593	619
20-149700 Payment of interest on advances to the Railroad Retirement Board: Enacted/requested	221	222	225
20-241600 Charges for administrative expenses of Social Security Act as amended: Enacted/requested	335	326	327
20-310100 Recoveries from Federal agencies for settlement of claims for contract disputes: Enacted/requested	310		
20-320000 Receivables from cancelled accounts: Enacted/requested	381	100	100
20-330600 Transfer of excess receipts to the general fund, Federal fund payments: Enacted/requested		7	
20-388500 Undistributed intragovernmental payments: Enacted/requested	-130		
73-142800 Interest on advances to Small Business Administration: Enacted/requested	75	45	22
91-142200 Interest on loans, higher education facilities loan fund: Enacted/requested	1	1	1
General Fund Intragovernmental payments	4,933	4,273	5,436

OTHER CONSOLIDATED RECEIPT ACCOUNTS
(in millions of dollars)

	2001 actual	2002 est.	2003 est.
20-977920 Interest, Miscellaneous trust funds, government-wide	1	1	1

GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY

SEC. 110. Any obligation or expenditure by the Secretary of the Treasury in connection with law enforcement activities of a Federal agency or a Department of the Treasury law enforcement organization in accordance with 31 U.S.C. 9703(g)(4)(B) from unobligated balances remaining in the Fund on September 30, [2002] 2003, shall be made in compliance with reprogramming guidelines.

SEC. 111. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

[SEC. 112. The funds provided to the Bureau of Alcohol, Tobacco and Firearms for fiscal year 2002 in this Act for the enforcement

of the Federal Alcohol Administration Act shall be expended in a manner so as not to diminish enforcement efforts with respect to section 105 of the Federal Alcohol Administration Act.]

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

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

[SEC. 115] SEC. 114. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon [the] advance [approval] notification of the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

[SEC. 116] SEC. 115. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the respective Treasury bureau is consistent with Departmental vehicle management principles: *Provided*, That the Secretary may delegate this authority to the Assistant Secretary for Management.

[SEC. 117] SEC. 116. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

[SEC. 118] SEC. 117. The Secretary of the Treasury may transfer funds from "Salaries and Expenses", Financial Management Service, to the Debt Services Account as necessary to cover the costs of debt collection: *Provided*, That such amounts shall be reimbursed to such Salaries and Expenses account from debt collections received in the Debt Services Account.

[SEC. 119. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence and intelligence-related activities of the Department of the Treasury are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2002 until enactment of the Intelligence Authorization Act for fiscal year 2002].

[SEC. 120] SEC. 118. Section 122 of Public Law 105-119 (5 U.S.C. 3104 note), as amended [by Public Law 105-277], is further amended in subsection (g)(1), by striking ["3 years" and inserting "4 years"; and by striking "the United States Customs Service, and the United States Secret Service"] "4 years" and inserting "5 years".

[SEC. 121] SEC. 119. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without [the explicit approval] advance notification of the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs.

[SEC. 122] SEC. 120. None of the funds appropriated or made available by this Act may be used for the production of Customs Declarations that do not inquire whether the passenger had been in the proximity of livestock.

[SEC. 123] SEC. 121. In addition to any other transfer authority in this Act and upon [approval] advance notification of the Committees on Appropriations, the Secretary of the Treasury may transfer out of any appropriations available in this title such sums as are necessary to meet financial statement audit requirements of the United States Customs Service and the Financial Management Service, not to exceed a total of \$3,000,000.

SEC. 122. *The Federal Law Enforcement Training Center is directed to establish an accrediting body that will include representatives from the Federal law enforcement community, as well as non-Federal accreditation experts involved in law enforcement training. The purpose of this body will be to establish standards for measuring and assessing the quality and effectiveness of Federal law enforcement training pro-*

grams, facilities, and instructors. (Treasury Department Appropriations Act, 2002.)

TITLE V—GENERAL PROVISIONS

THIS ACT

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

SEC. 502. The expenditure of any appropriation under this Act for any consulting service through procurement contract, pursuant to 5 U.S.C. 3109, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

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

SEC. 504. None of the funds made available by this Act shall be available in fiscal year 2002 for the purpose of transferring control over the Federal Law Enforcement Training Center located at Glynco, Georgia, and Artesia, New Mexico, out of the Department of the Treasury.

SEC. 505. No part of any appropriation contained in this Act shall be available to pay the salary for any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his period of active military or naval service, and has within 90 days after his release from such service or from hospitalization continuing after discharge for a period of not more than 1 year, made application for restoration to his former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his former position and has not been restored thereto.

SEC. 506. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with sections 2 through 4 of the Act of March 3, 1933 (41 U.S.C. 10a–10c, popularly known as the “Buy American Act”).

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

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

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

SEC. 509. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefit program which provides any benefits or coverage for abortions.

SEC. 510. The provision of section 507 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. 511. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2002 from appropriations made available for salaries and expenses for fiscal year 2002 in this Act, shall remain available through September 30, 2003, for each such account for the purposes authorized: *Provided*, That a request shall be submitted to the Committees on Appropriations for approval prior to the expenditure of such funds: *Provided further*, That these requests shall be made in compliance with reprogramming guidelines.

SEC. 512. None of the funds made available in this Act may be used by the Executive Office of the President to request from the Federal Bureau of Investigation any official background investigation report on any individual, except when—

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

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

SEC. 513. The cost accounting standards promulgated under section 26 of the Office of Federal Procurement Policy Act (Public Law 93–400; 41 U.S.C. 422) shall not apply with respect to a contract under the Federal Employees Health Benefits Program established under chapter 89 of title 5, United States Code.

SEC. 514. For the purpose of resolving litigation and implementing any settlement agreements regarding the nonforeign area cost-of-living allowance program, the Office of Personnel Management may accept and utilize (without regard to any restriction on unanticipated travel expenses imposed in an Appropriations Act) funds made available to the Office pursuant to court approval.

SEC. 515. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating the Buy American Act (41 U.S.C. 10a–10c).

SEC. 512. *Beginning in fiscal year 2003 and thereafter, none of the funds made available to the President for official expenses shall be expended for any other purpose and any unused portion of such funds shall revert to the Treasury pursuant to 31 U.S.C. 1552: Provided further, That no such funds shall be considered as taxable to the President.*

SEC. 513. *Beginning in fiscal year 2003 and thereafter, appropriations available to the President, Vice President, and Offices and Councils in the Executive Offices of the President shall be available for services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 105–07; the hire of passenger motor vehicles; and for the participation by the Office of National Drug Control Policy in joint projects or in the provision of services on matters of mutual interest with non-profit, research, or public organizations or agencies, with or without reimbursement.*

SEC. 514. *Beginning in fiscal year 2003 and thereafter, notwithstanding section 202 of the National Environmental Policy Act of 1969, the Council on Environmental Quality shall consist of one member, appointed by the President, by and with the advice and consent of the Senate, serving as chairman and exercising all powers, functions, and duties of the Council.*

SEC. 515. *During fiscal year 2003, the Office of National Drug Control Policy is authorized to accept, hold, administer, and utilize gifts, both real and personal, public and private, without fiscal year limitation, for the purpose of aiding or facilitating the work of the Office.*

SEC. 516. *Sections 2471 and 2471a of Title 42, U.S. Code, are hereby repealed. (Treasury Department Appropriations Act, 2002.)*