DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; not to exceed $2,900,000 for official travel expenses; not to exceed $150,000 for official reception and representation expenses; not to exceed $258,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate, ⟦$123,151,000: *Provided*, That the Office of Foreign Assets Control shall be funded at no less than $6,560,800: *Provided further*, That the Department is authorized to charge both direct and indirect costs to the Office of Foreign Assets Control in the implementation of this floor: *Provided further*, That the methodology for applying such charges will be the same method used in developing the Departmental Offices Fiscal Year 1999 President's Budget Justification to the Congress⟧ *$134,630,000. (Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

⟦SALARIES AND EXPENSES⟧

⟦(INCLUDING TRANSFER OF FUNDS)⟧

⟦For an additional amount for "Salaries and Expenses", $1,500,000, to remain available until expended for necessary expenses for an interagency money laundering initiative: *Provided*, That funds shall be available for transfer to the National Foreign Intelligence Program: *Provided further*, That the entire amount shall be available only to the extent that an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, is transmitted by the President to the Congress: *Provided further*, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That none of the funds provided under this heading may be obligated until fifteen days after notice thereof has been transmitted to the Committees on Appropriations.⟧ *(Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Public Law 105–277, Division B, Title V, chapter 5.)*

Program and Financing (in millions of dollars)

Identification code 20–0101–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Executive direction	21	23	22
00.02	Domestic finance policies and programs	10	11	12
00.03	Tax and economic policies and programs	23	25	26
00.04	Enforcement policies and programs	12	16	18
00.05	International affairs policies and programs	55	43	33
00.06	Treasury-wide management policies and programs	22	22	24
01.00	Subtotal, Direct programs	143	140	135
	Reimbursable program:			
09.01	Executive direction	1	1	1
09.02	Fiscal and financial policies and programs	2	6	6
09.03	Enforcement policies and programs	3	4	4
09.04	International affairs policies and programs	14	16	16
09.05	Treasury-wide management policies and programs	5	5	5
09.99	Subtotal, reimbursable program	25	32	32
10.00	Total new obligations	168	172	167
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	21	16	16
22.00	New budget authority (gross)	161	173	167
22.10	Resources available from recoveries of prior year obligations	2		
23.90	Total budgetary resources available for obligation	184	189	183
23.95	Total new obligations	−168	−172	−167
23.98	Unobligated balance expiring	−1		
24.40	Unobligated balance available, end of year	16	16	16
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	116	140	135
42.00	Transferred from other accounts	20	1	
43.00	Appropriation (total)	136	141	135
	Permanent:			
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	25	32	32
70.00	Total new budget authority (gross)	161	173	167
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	56	64	71
72.95	From Federal sources: Receivables and unpaid, unfilled orders	13	13	18
72.99	Total unpaid obligations, start of year	69	77	89
73.10	Total new obligations	168	172	167
73.20	Total outlays (gross)	−159	−160	−159
73.45	Adjustments in unexpired accounts	−2		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	64	71	79
74.95	From Federal sources: Receivables and unpaid, unfilled orders	13	18	18
74.99	Total unpaid obligations, end of year	77	89	97
	Outlays (gross), detail:			
86.90	Outlays from new current authority	118	131	126
86.93	Outlays from current balances	16	−3	1
86.97	Outlays from new permanent authority	25	32	32
87.00	Total outlays (gross)	159	160	159
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−25	−32	−32
	Net budget authority and outlays:			
89.00	Budget authority	136	141	135
90.00	Outlays	134	128	127
	Memorandum (non-add) entries:			
92.01	Total investments, start of year: U.S. securities: Par value	1		

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

General and special funds—Continued

SALARIES AND EXPENSES—Continued

[(INCLUDING TRANSFER OF FUNDS)]—Continued

Treasury Department overseas operations; and directing the administrative operations of the Treasury Department.

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

Executive Direction.—The function of the Executive Direction Budget Activity is to set policy and provide professional support regarding legislative initiatives, national security, legal matters and issues of public interest to the Secretary, Deputy Secretary, and Treasury policy officials. This activity includes the immediate offices of the Secretary, the Deputy Secretary, the Chief of Staff, the Executive Secretary, the Assistant Secretary (Legislative Affairs and Public Liaison), the Assistant Secretary (Public Affairs), the Office of General Counsel, and Intelligence Support.

Domestic Finance Policies and Programs.—The function of the Domestic Finance 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 economic 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 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. This activity includes the immediate office of the Under Secretary (Domestic Finance), the Assistant Secretary (Financial Institutions), the DAS Financial Institutions Policy, the Assistant Secretary (Financial Markets), the Fiscal Assistant Secretary, and the Deputy Assistant Secretary for Community Development Policy.

Tax and Economic Policies and Programs.—The functions of the Tax and Economic Policies and Programs Activity are to: (1) Tax—develop and implement tax policies and programs; provide official estimates of all Government receipts for the President's Budget, fiscal policy decisions, and cash management decisions; establish policy criteria reflected in regulations and rulings and guide preparation of them with the Internal Revenue Service to implement the Internal Revenue Code; negotiate tax treaties for the United States; and provide economic and legal policy analysis for domestic and international tax policy decisions. (2) Economic—monitor macro- and micro- economic developments and assist in determining appropriate economic policies; collect and analyze data pertaining to international portfolio investment and foreign exchange positions; develop an overall appraisal of the current state of, and outlook for the economy; provide written and oral briefing materials for the Secretary, other officials, and outsiders; participate in interagency groups working on economic matters to develop and maintain a coordinated and consistent government-wide economic program. This activity includes the offices of the Assistant Secretary (Tax Policy) and the Assistant Secretary (Economic 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 in order to achieve the following goals: combat money laundering and other financial crime, interdict illegal drugs, enforce economic sanctions, reduce violent crime, protect our nation's leaders, and provide quality training for enforcement personnel. Responsibilities include: providing Departmental oversight and supervision of U.S. Customs Service, U.S. Secret Service, Federal Law Enforcement Training Center, Financial Crimes Enforcement Network, Bureau of Alcohol, Tobacco, and Firearms, and Executive Office of Asset Forfeiture; and negotiating international agreements on behalf of the Secretary to engage in joint law enforcement operations for the exchange of financial information and records. The Office of Professional Responsibility (OPR) assists the Office of the Under Secretary for Enforcement in providing greater oversight and management of Treasury enforcement bureaus, standardizing and streamlining enforcement policies and procedures, conducting internal reviews, implementing institutional or management change as a result of reviews, ensuring appropriate response to independent investigations, and ensuring effective and appropriate staffing and structure of Internal Affairs and Inspections offices. The Office of Enforcement also 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, the Assistant Secretary (Enforcement), and the Office of Foreign Assets Control.

International Affairs Policies and Programs.—The International Affairs Policies and Programs budget activity includes the immediate offices of the Under Secretary (International Affairs) and the Assistant Secretary (International Affairs) and the Office of International Affairs. The Office of International Affairs assists the Secretary in 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 area 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.

Treasury-wide Management Policies and Programs.—The Treasury-wide Management Policies and Programs Activity includes the office of the Assistant Secretary (Management) and Chief Financial Officer and the Treasurer of the United

States. It 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.

Performance Measures:	*2000 est.*
Progress toward achieving Treasury's strategic goals	quality report by mission area
Index of borrowing policies and borrowing requirements to financial market participants in a timely manner	95%
Economic conditions in developing countries measured by quantitative indicators	Maintain or improve
Economic conditions of foreign countries which are major U.S. trading partners measured by growth rate	Maintain or improve
Audit opinions of consolidated Treasury-Wide Financial Statements	Unqualified opinion
Implementation of the HR System in partnership with Treasury bureaus	1 additional bureau
Treasury and bureau ''mission critical'' IT systems are year 2000 compliant	100%

Object Classification (in millions of dollars)

Identification code 20–0101–0–1–803		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	71	74	73
11.3	Other than full-time permanent	5	3	4
11.5	Other personnel compensation	2	2	2
11.8	Special personal services payments	2	1	1
11.9	Total personnel compensation	80	80	80
12.1	Civilian personnel benefits	16	17	17
21.0	Travel and transportation of persons	5	5	2
22.0	Transportation of things	2		
23.1	Rental payments to GSA	1		1
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	7	7	7
24.0	Printing and reproduction	2	2	2
25.2	Other services	24	22	19
26.0	Supplies and materials	2	2	2
31.0	Equipment	3	3	3
99.0	Subtotal, direct obligations	143	139	134
99.0	Reimbursable obligations	24	31	31
99.5	Below reporting threshold	1	2	2
99.9	Total new obligations	168	172	167

Personnel Summary

Identification code 20–0101–0–1–803		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	982	1,043	1,075
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	128	128	128

UNITED STATES COMMUNITY ADJUSTMENT AND INVESTMENT PROGRAM

For the United States Community Adjustment and Investment Program authorized by section 543 of the North American Free Trade Agreement Implementation Act, [$10,000,000] *$17,000,000,* to remain available until September 30, [2000.] *2001:* Provided, That the Secretary may transfer such funds to the North American Development Bank and/or to one or more Federal agencies for the purpose of enabling the Bank or such Federal agencies to assist in carrying out the program by providing technical assistance, grants, loans, loan guarantees, and other financial subsidies endorsed by the inter-agency finance committee established by section 7 of Executive Order 12916: Provided further, That no portion of such funds may be transferred to the Bank unless the Secretary shall have first entered into an agreement with the Bank that provides that any such funds may not be used for the Bank's administrative expenses: Provided further, That any funds transferred to the Bank under this head will be in addition to the 10 percent of the paid-in capital paid to the Bank by the United States referred to in section 543 of the Act: Provided further, That any funds transferred to any Federal Agency under this head will be in addition to amounts otherwise provided to such agency: Provided further, That any funds transferred to an agency under this head shall be subject to the same terms and conditions as the account to which transferred. *(Foreign Operations, Export Financing, and Related Agencies Appropriations Act, 1999, as included in Public Law 105–277, section 101(d).)*

Program and Financing (in millions of dollars)

Identification code 20–0118–0–1–451		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 41.0)		10	17
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)		10	17
23.95	Total new obligations		−10	−17
	New budget authority (gross), detail:			
40.00	Appropriation		10	17
	Change in unpaid obligations:			
73.10	Total new obligations		10	17
73.20	Total outlays (gross)		−10	−9
74.40	Unpaid obligations, end of year: Obligated balance, end of year			8
	Outlays (gross), detail:			
86.90	Outlays from new current authority		10	9
	Net budget authority and outlays:			
89.00	Budget authority		10	17
90.00	Outlays		10	9

This program provides credit to both new and existing businesses within communities that suffered job losses as a result of changing trade patterns with Canada and Mexico. The funding will be used to provide 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. The interagency finance committee is currently composed of the Department of Treasury, the Department of Labor, the Department of Commerce (Economic Development Administration), the Department of Housing and Urban Development, the Small Business Administration, and the Department of Agriculture.

[AUTOMATION ENHANCEMENT] *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, [$28,690,000: *Provided*, That these funds shall] *$53,561,000,* to remain available [until September 30, 2000] *until expended; of which $15,000,000 shall be for the acquisition of Treasury-wide Land Mobile Radio assets, and $3,000,000 shall be for money laundering grants and the administration of such grants: Provided* [*further*], That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act: *Provided further,* That none of the funds appropriated shall be used to support or supplement the Internal Revenue Service appropriations for Information Systems[: *Provided further,* That $6,000,000 of the funds appropriated for the Customs Modernization project may not be transferred to the United States Customs Service or obligated until the Treasury's Chief Information Officer, through the Treasury Investment Review Board, concurs on the plan and milestone schedule for the deployment of the system: *Provided further,* That $6,000,000 of the funds made available for the Customs Modernization project may not be obligated for any major system investments prior to the development of an architecture which is

General and special funds—Continued

[AUTOMATION ENHANCEMENT] *DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS*—Continued

(INCLUDING TRANSFER OF FUNDS)—Continued

compliant with the Treasury Information Systems Architecture Framework (TISAF) and the establishment of measures to enforce compliance with the architecture]. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0115–0–1–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Automation enhancement	46	56	54
10.00 Total new obligations	46	56	54
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	3	2	2
22.00 New budget authority (gross)	44	56	54
23.90 Total budgetary resources available for obligation	47	58	56
23.95 Total new obligations	−46	−56	−54
24.40 Unobligated balance available, end of year	2	2	2
New budget authority (gross), detail:			
40.00 Appropriation	61	29	54
41.00 Transferred to other accounts	−17	−13	
42.00 Transferred from other accounts		40	
43.00 Appropriation (total)	44	56	54
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	1	3	46
73.10 Total new obligations	46	56	54
73.20 Total outlays (gross)	−44	−13	−41
74.40 Unpaid obligations, end of year: Obligated balance, end of year	3	46	59
Outlays (gross), detail:			
86.90 Outlays from new current authority	42	10	10
86.93 Outlays from current balances	2	3	31
87.00 Total outlays (gross)	44	13	41
Net budget authority and outlays:			
89.00 Budget authority	44	56	54
90.00 Outlays	44	13	41

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	*1998 actual*	*1999 est.*	*2000 est.*
Budget Authority	44	56	54
Outlays	44	13	41
Legislative proposal, not subject to PAYGO:			
Budget Authority			
Outlays			
Total:			
Budget Authority	44	56	54
Outlays	44	13	41

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

Object Classification (in millions of dollars)

Identification code 20–0115–0–1–803	1998 actual	1999 est.	2000 est.
25.2 Other services	42	54	31
31.0 Equipment	4	2	20
41.0 Grants, subsidies, and contributions			3
99.9 Total new obligations	46	56	54

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(Proposed for later transmittal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20–0115–2–1–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Automation enhancement			15
00.02 Automation enhancement			−15
10.00 Total new obligations			
Budgetary resources available for obligation:			
23.95 Total new obligations			
New budget authority (gross), detail:			
40.00 Appropriation			−15
42.00 Transferred from other accounts			15
43.00 Appropriation (total)			
Change in unpaid obligations:			
73.10 Total new obligations			
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

This proposal would transfer receipts from the Federal Communications Commission's (FCC's) proposed spectrum analog lease fee. Funds are included in the request to expand and upgrade public safety wireless communications and facilities. Upon enactment of authorizing legislation for the FCC fee, the amount requested from the General Fund will be reduced by the amount of the transfer.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, not to exceed $2,000,000 for official travel expenses; including hire of passenger motor vehicles; and not to exceed $100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury, *$32,017,000. (Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0106–0–1–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Direct program: Inspector General	29	30	32
09.01 Reimbursable program	1		
10.00 Total new obligations	30	30	32
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	1		
22.00 New budget authority (gross)	31	30	32
22.21 Unobligated balance transferred to other accounts	−1		
23.90 Total budgetary resources available for obligation	31	30	32
23.95 Total new obligations	−30	−30	−32
23.98 Unobligated balance expiring	−1		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	30	31	32
41.00 Transferred to other accounts		−1	
43.00 Appropriation (total)	30	30	32
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	1	1	
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders		−1	

68.90	Spending authority from offsetting collections (total)	1	1	....
70.00	Total new budget authority (gross)	31	30	32
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	8	6	6
72.95	From Federal sources: Receivables and unpaid, unfilled orders	1	1	....
72.99	Total unpaid obligations, start of year	9	7	6
73.10	Total new obligations	30	30	32
73.20	Total outlays (gross)	–30	–31	–32
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	6	6	6
74.95	From Federal sources: Receivables and unpaid, unfilled orders	1	....	....
74.99	Total unpaid obligations, end of year	7	6	6
	Outlays (gross), detail:			
86.90	Outlays from new current authority	24	24	26
86.93	Outlays from current balances	6	5	6
86.97	Outlays from new permanent authority	1	1	....
86.98	Outlays from permanent balances	....	1	....
87.00	Total outlays (gross)	30	31	32
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	–1	–1	....
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	....	1	....
	Net budget authority and outlays:			
89.00	Budget authority	30	30	32
90.00	Outlays	30	30	32

The Office of Inspector General conducts and supervises audits, evaluations and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent fraud, waste, and abuse in Departmental programs and operations; and (2) keep the Secretary and the Congress fully and currently informed of problems and deficiencies in the administration of Departmental programs and operations. The audit function provides program audit, contract audit and financial statement audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. Program audits review and audit all facets of agency operations. Financial statement audits assess whether financial statements fairly present the agency's financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. These audits contribute significantly to improved financial management by helping Treasury managers identify improvements needed in their accounting and internal control systems. The evaluations function reviews program performance and issues critical to the mission of the Department, including assessing the Department's implementation of the Government Performance and Results Act. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. This appropriation also provides for the oversight of internal investigations made by the Offices of Internal Affairs and Inspection in the Bureau of ATF, the Customs Service, and the Secret Service.

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

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Audit:			
Potential dollar savings identified (in millions)	$83	$42	$60
Percentage of audit recommendations implemented within 12 months of acceptance by departmental and bureau managers	**N/A	70	72
Investigations:			
Percentage of customers expressing satisfaction with products and services	82	80	85
Percentage of Investigations completed within 12 months	22.5	75	75
Investigative monetary benefits (in millions)	$2	$0.35	$0.5

** New measure that begins in 1999.

Object Classification (in millions of dollars)

Identification code 20–0106–0–1–803		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	17	17	19
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	18	18	20
12.1	Civilian personnel benefits	4	5	4
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	2	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services	1	2	2
25.3	Purchases of goods and services from Government accounts	1	1	1
31.0	Equipment	1	....	....
99.0	Subtotal, direct obligations	29	30	32
99.0	Reimbursable obligations	1	....	....
99.9	Total new obligations	30	30	32

Personnel Summary

Identification code 20–0106–0–1–803		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	270	282	291
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	6	....	....

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)); and 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; not to exceed $500,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; $112,207,000. (Public Law 105–206, section 1103.)

Program and Financing (in millions of dollars)

Identification code 20–0119–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	....	108	112
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	....	108	112
23.95	Total new obligations	....	–108	–112
	New budget authority (gross), detail:			
40.00	Appropriation	....	....	112
42.00	Transferred from other accounts	....	108	....
43.00	Appropriation (total)	....	108	112

General and special funds—Continued

INSPECTOR GENERAL FOR TAX ADMINISTRATION—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20–0119–0–1–803		1998 actual	1999 est.	2000 est.
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	....	....	10
73.10	Total new obligations	....	108	112
73.20	Total outlays (gross)	....	−97	−113
74.40	Unpaid obligations, end of year: Obligated balance, end of year	....	10	9
	Outlays (gross), detail:			
86.90	Outlays from new current authority	....	97	101
86.93	Outlays from current balances	....	....	10
87.00	Total outlays (gross)	....	97	113
	Net budget authority and outlays:			
89.00	Budget authority	....	108	112
90.00	Outlays	....	97	113

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

The Treasury Inspector General for Tax Administration was newly established in January 1999; once the organization is in place, annual performance plans and measures will be developed to meet the GPRA requirements.

Object Classification (in millions of dollars)

Identification code 20–0119–0–1–803		1998 actual	1999 est.	2000 est.
	Personnel compensation:			
11.1	Full-time permanent	....	62	65
11.5	Other personnel compensation	....	7	7
11.9	Total personnel compensation	....	69	72
12.1	Civilian personnel benefits	....	16	17
21.0	Travel and transportation of persons	....	5	5
23.1	Rental payments to GSA	....	8	8
23.3	Communications, utilities, and miscellaneous charges	....	1	1
25.2	Other services	....	1	1
25.3	Purchases of goods and services from Government accounts	....	3	3
31.0	Equipment	....	5	5
99.9	Total new obligations	....	108	112

Personnel Summary

Identification code 20–0119–0–1–803		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	....	1,005	1,000

TREASURY BUILDING AND ANNEX REPAIR AND RESTORATION

For the repair, alteration, and improvement of the Treasury Building and Annex, [$27,000,000] *$23,000,000*, to remain available until expended.[: *Provided*, That none of the funds provided shall be available for obligation until September 30, 1999]. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0108–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Repair and Improvement of Main Treasury	9	25	48
10.00	Total new obligations	9	25	48
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	26	28	30
22.00	New budget authority (gross)	10	27	23
23.90	Total budgetary resources available for obligation	36	55	53
23.95	Total new obligations	−9	−25	−48
24.40	Unobligated balance available, end of year	28	30	5
	New budget authority (gross), detail:			
40.00	Appropriation	10	27	23
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	8	6	11
73.10	Total new obligations	9	25	48
73.20	Total outlays (gross)	−11	−20	−20
74.40	Unpaid obligations, end of year: Obligated balance, end of year	6	11	39
	Outlays (gross), detail:			
86.90	Outlays from new current authority	3	19	17
86.93	Outlays from current balances	8	....	4
87.00	Total outlays (gross)	11	20	20
	Net budget authority and outlays:			
89.00	Budget authority	10	27	23
90.00	Outlays	11	20	20

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		1998 actual	1999 est.	2000 est.
11.1	Personnel compensation: Full-time permanent	....	1	1
23.1	Rental payments to GSA	2	1	2
23.3	Communications, utilities, and miscellaneous charges	....	....	1
25.2	Other services	5	16	24
26.0	Supplies and materials	....	....	1
31.0	Equipment	2	1	2
32.0	Land and structures	....	6	17
99.9	Total new obligations	9	25	48

Personnel Summary

Identification code 20–0108–0–1–803		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	....	8	8

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, 【$24,000,000】 *$28,418,000, of which not to exceed $1,000,000 shall remain available until September 30, 2002*: *Provided*, That funds appropriated in this account may be used to procure personal services contracts. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0173–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Direct program: Financial Crimes Network	24	24	27
09.01	Reimbursable program	2	4	1
10.00	Total new obligations	26	28	28
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	1	....	....
22.00	New budget authority (gross)	25	28	29
23.90	Total budgetary resources available for obligation	26	28	29
23.95	Total new obligations	−26	−28	−28
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	23	24	28
	Permanent:			
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	2	4	1
70.00	Total new budget authority (gross)	25	28	29
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	6	6	7
73.10	Total new obligations	26	28	28
73.20	Total outlays (gross)	−26	−28	−28
74.40	Unpaid obligations, end of year: Obligated balance, end of year	6	7	7
	Outlays (gross), detail:			
86.90	Outlays from new current authority	19	19	22
86.93	Outlays from current balances	5	6	5
86.97	Outlays from new permanent authority	2	4	1
87.00	Total outlays (gross)	26	28	28
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−2	−4	−1
	Net budget authority and outlays:			
89.00	Budget authority	23	24	28
90.00	Outlays	24	24	27

The Financial Crimes Enforcement Network (FinCEN) has responsibility for implementing Treasury's anti-money laundering regulations through administration of the Bank Secrecy Act, 31 U.S.C. section 5311, et. seq., and serves as a United States Government source for the systematic collection and analysis of information to assist in the investigation of money laundering and other financial crimes. FinCEN supports Treasury's goal to 'Combat Financial Crimes and Money Laundering' by: (1) providing focused and sophisticated analysis of the elements of major case law enforcement support including trends and patterns of money laundering; (2) preventing money laundering through its regulatory programs and its outreach efforts to the financial community; and (3) serving as a catalyst to enlist valuable international support by promoting anti-money laundering measures worldwide. Through our law enforcement support efforts, FinCEN provides assistance to all law enforcement entities, including Federal, state, local and international, as they investigate and prosecute individuals, businesses and organizations involved in money laundering and other financial crimes. In the regulatory area, FinCEN establishes policy for and oversees Bank Secrecy Act (BSA) compliance by financial institutions. FinCEN provides BSA training to law enforcement, bank regulators, and bankers. FinCEN also provides expertise to support policy issues relevant to U.S. Government anti-money laundering and financial crime initiatives carried out through multilateral organizations. FinCEN is a catalyst for the development of Financial Intelligence Units (FIUs) in other countries, and the transfer of information on money laundering issues and financial services worldwide.

PERFORMANCE MEASURES

	1998 actual	*1999 est.*	*2000 est.*
Law Enforcement Support:			
Number of participants in Investigative Self-Help Platform Program	73	75–80	75–80
Number of tactical cases completed	6,772	6,500–7,000	7,000–7,500
Number of interagency alerts issued by the Gateway System	1,429	1,200–1,500	1,300–1,600
Percent of case support which provided investigative leads that were used to support criminal or regulatory investigations. Baseline FY 1999=Actual	N/A	N/A	70–80%
Regulatory Partnership:			
Percent reduction to the CTR reporting burden by banks resulting from the elimination or reformulation of unnecessarily burdensome information collection rules and compliance requirements	5%	5%	5.8–6.5%
Reduce the average time to process a civil penalty case CY 1997 base is 4.2 years	N/A	N/A	3 years
International Cooperation:			
Number of Assessments that provide an analysis of money laundering in a country or region	31	N/A	N/A
Percentage of countries/jurisdictions with membership in the Financial Action Task Force (FATF) or FATF-like organizations	N/A	34%	44%
Percentage of countries/jurisdictions having units that meet the Egmont Group financial intelligence unit (FIU) definition	N/A	24%	30%

Object Classification (in millions of dollars)

Identification code 20–0173–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	10	10	12
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	11	11	13
12.1	Civilian personnel benefits	2	2	2
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	2	2
25.2	Other services	7	7	7
25.3	Purchases of goods and services from Government accounts	1	1	1
31.0	Equipment	....	....	1
99.0	Subtotal, direct obligations	24	24	27
99.0	Reimbursable obligations	2	4	1
99.9	Total new obligations	26	28	28

Personnel Summary

Identification code 20–0173–0–1–751		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	158	163	183
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	4	7	....

General and special funds—Continued

SALLIE MAE ASSESSMENTS

Unavailable Collections (in millions of dollars)

Identification code 20–5407–0–2–808		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year			
	Receipts:			
02.01	Sallie Mae assessments		1	1
	Appropriation:			
05.01	Sallie Mae assessments		−1	−1
07.99	Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20–5407–0–2–808		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Sallie Mae Assessment		1	1
10.00	Total obligations (object class 99.5)		1	1
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	1		
22.00	New budget authority (gross)		1	1
23.90	Total budgetary resources available for obligation	1	1	1
23.95	Total new obligations		−1	−1
	New budget authority (gross), detail:			
60.20	Appropriation (special fund, definite)		1	1
	Change in unpaid obligations:			
73.10	Total new obligations		1	1
	Net budget authority and outlays:			
89.00	Budget authority		1	1
90.00	Outlays			

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

Personnel Summary

Identification code 20–5407–0–2–808		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	4	4	4

COUNTERTERRORISM FUND

Program and Financing (in millions of dollars)

Identification code 20–0117–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Atlanta bombing investigations		1	
00.02	International meeting counter-terrorism support		7	
10.00	Total obligations (object class 25.2)		8	
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year		8	
22.00	New budget authority (gross)	8		
23.90	Total budgetary resources available for obligation	8	8	
23.95	Total new obligations		−8	
24.40	Unobligated balance available, end of year	8		
	New budget authority (gross), detail:			
40.15	Appropriation (emergency)	8		
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	3	3	
73.10	Total new obligations		8	
73.20	Total outlays (gross)		−11	
74.40	Unpaid obligations, end of year: Obligated balance, end of year	3		
	Outlays (gross), detail:			
86.93	Outlays from current balances		11	
	Net budget authority and outlays:			
89.00	Budget authority	8		
90.00	Outlays		11	

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

Credit accounts:

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS

FUND PROGRAM ACCOUNT

⟦For grants, loans, and technical assistance to qualifying community development lenders, and administrative expenses of the Fund,⟧ *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⟧ *$110,000,000*, to remain available until September 30, ⟦2000⟧ *2001*, of which ⟦$12,000,000⟧ up to *$7,310,000 may be used for administrative expenses, $16,500,000* may be used for the cost of direct loans, and up to $1,000,000 may be used for administrative expenses to carry out the direct loan program: *Provided*, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed ⟦$32,000,000⟧ *$53,140,000*: *Provided further*, That not more than ⟦$25,000,000⟧ *$34,230,000* of the funds made available under this heading may be used ⟦for programs and activities authorized in⟧ *to carry out section 114 of the Community Development Banking and Financial Institutions: Provided further, That costs associated with the training program under section 109 and the technical assistance program under section 108 shall not be considered to be administrative expenses.*

In addition, to establish and carry out a microenterprise technical assistance and capacity building grant program, $15,000,000, to remain available until September 30, 2001, of which up to $550,000 may be used for administrative expenses. (Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1999.)

Note.—Of the amounts shown in 1999, $15 million was appropriated under the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Public Law 105–277.

Program and Financing (in millions of dollars)

Identification code 20–1881–0–1–451		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Direct loan subsidy	3	2	5
00.09	Administrative expenses for direct loans		1	1
00.10	General administrative expenses	5	7	7
00.11	Bank enterprise awards program	26	29	34
00.12	Financial assistance to Community Development Finanicial Institutions (other than direct loans)	42	69	51
00.13	Training and technical assistance	3	20	15
10.00	Total new obligations	79	128	113
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	35	36	3
22.00	New budget authority (gross)	80	95	110
23.90	Total budgetary resources available for obligation	115	131	113
23.95	Total new obligations	−79	−128	−113
24.40	Unobligated balance available, end of year	36	3	
	New budget authority (gross), detail:			
40.00	Appropriation	80	95	110
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	67	107	171

73.10	Total new obligations	79	128	113
73.20	Total outlays (gross)	−39	−64	−75
74.40	Unpaid obligations, end of year: Obligated balance, end of year	107	171	209
	Outlays (gross), detail:			
86.93	Outlays from current balances	39	64	75
	Net budget authority and outlays:			
89.00	Budget authority	80	95	110
90.00	Outlays	39	64	75

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	1998 actual	1999 est.	2000 est.
Budget Authority	80	95	110
Outlays	39	64	75
Legislative proposal, not subject to PAYGO:			
Budget Authority			15
Outlays			5
Total:			
Budget Authority	80	95	125
Outlays	39	64	80

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

Identification code 20–1881–0–1–451		1998 actual	1999 est.	2000 est.
	Direct loan levels supportable by subsidy budget authority:			
1150	Direct loan levels	7	5	53
1159	Total direct loan levels	7	5	53
	Direct loan subsidy (in percent):			
1320	Subsidy rate	35.25	40.65	31.05
1329	Weighted average subsidy rate	35.25	40.65	31.05
	Direct loan subsidy budget authority:			
1330	Subsidy budget authority	3	2	17
1339	Total subsidy budget authority	3	2	17
	Direct loan subsidy outlays:			
1340	Subsidy outlays	1	2	5
1349	Total subsidy outlays	1	2	5
	Administrative expense data:			
3510	Budget authority	1	1	1
3580	Outlays from balances		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, housing, and community development in distressed urban and rural communities. The CDFI Fund also provides grants to insured depository institutions to facilitate investment in CDFIs and increase community lending activities. In addition, the CDFI Fund operates a training program to increase the capacity and expertise of CDFIs and other members of the financial services industry to undertake community development finance activities. The Fund is seeking reauthorization of its activities under the Community Development Banking and Financial Institutions Act.

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

PERFORMANCE MEASURES

	1998 Actual	1999 est.	2000 est.
Number of CDFIs receiving assistance (through the Core, Intermediary, and Technical Assistance programs)	113	125	135
Number of BEA awardees that provide financial or technical assistance to CDFIs	79	80	85
Number of institutions that receive technical assistance	71	75	80

Object Classification (in millions of dollars)

Identification code 20–1881–0–1–451		1998 actual	1999 est.	2000 est.
11.1	Personnel compensation: Full-time permanent	2	3	3
12.1	Civilian personnel benefits		1	1
23.1	Rental payments to GSA	1	1	1
25.2	Other services	1	1	2
41.0	Grants, subsidies, and contributions	74	120	105
99.0	Subtotal, direct obligations	78	126	112
99.5	Below reporting threshold	1	2	1
99.9	Total new obligations	79	128	113

Personnel Summary

Identification code 20–1881–0–1–451		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	25	45	45

Community Development Financial Institutions Fund Program Account

(Proposed for later transmittal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20–1881–2–1–451		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Administrative Expenses			1
00.02	Grants to microenterprise intermediaries			14
10.00	Total new obligations			15
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)			15
23.95	Total new obligations			−15
	New budget authority (gross), detail:			
40.00	Appropriation			15
	Change in unpaid obligations:			
73.10	Total new obligations			15
73.20	Total outlays (gross)			−5
74.40	Unpaid obligations, end of year: Obligated balance, end of year			10
	Outlays (gross), detail:			
86.90	Outlays from new current authority			5
	Net budget authority and outlays:			
89.00	Budget authority			15
90.00	Outlays			5

This proposal would authorize the Fund to establish a Program for Investment in Microentrepreneurs (PRIME). Under the program, the Fund would provide technical assistance grants to microenterprise intermediaries that assist low-income and disadvantaged entrepreneurs. The Administration requests $15 million to carry out the activities authorized by PRIME.

Object Classification (in millions of dollars)

Identification code 20–1881–2–1–451		1998 actual	1999 est.	2000 est.
11.1	Personnel compensation: Full-time permanent			1
41.0	Grants, subsidies, and contributions			14
99.9	Total new obligations			15

Credit accounts—Continued

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT—Continued

Personnel Summary

Identification code 20–1881–2–1–451		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	....	....	5

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20–4088–0–3–451		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Direct loans	7	5	16
10.00	Total new obligations	7	5	16
	Budgetary resources available for obligation:			
22.00	New financing authority (gross)	6	5	16
23.95	Total new obligations	−7	−5	−16
	New financing authority (gross), detail:			
67.15	Authority to borrow (indefinite)	4	3	11
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	1	2	5
68.10	Change in receivables from program accounts	1	2	5
68.47	Portion applied to debt reduction	....	−2	−5
68.90	Spending authority from offsetting collections (total)	2	2	5
70.00	Total new financing authority (gross)	6	5	16
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	2	5	2
72.95	Receivables from program account	3	4	6
72.99	Total unpaid obligations, start of year	5	9	8
73.10	Total new obligations	7	5	16
73.20	Total financing disbursements (gross)	−3	−6	−11
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	5	2	2
74.95	Receivables from program account	4	6	11
74.99	Total unpaid obligations, end of year	9	8	13
87.00	Total financing disbursements (gross)	3	6	11
	Offsets:			
	Against gross financing authority and financing disbursements:			
88.00	Offsetting collections (cash) from: Federal sources	−1	−2	−5
88.95	Change in receivables from program accounts	−1	−2	−5
	Net financing authority and financing disbursements:			
89.00	Financing authority	4	1	6
90.00	Financing disbursements	1	4	6

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		1998 actual	1999 est.	2000 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Limitation on direct loans	32	32	53
1112	Unobligated direct loan limitation	−25	−34	−69
1113	Unobligated limitation carried forward	....	7	32
1150	Total direct loan obligations	7	5	16
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	4	5	10
1231	Disbursements: Direct loan disbursements	1	5	9
1290	Outstanding, end of year	5	10	19

Balance Sheet (in millions of dollars)

Identification code 20–4088–0–3–451		1997 actual	1998 actual	1999 est.	2000 est.
	ASSETS:				
	Investments in US securities:				
1106	Federal assets: Receivables, net	3	3	1	2
	Net value of assets related to post–1991 direct loans receivable:				
1401	Direct loans receivable, gross	4	5	10	19
1405	Allowance for subsidy cost (–)	–1	–3	–5	–10
1499	Net present value of assets related to direct loans	3	2	5	9
1999	Total assets	6	5	6	11
	LIABILITIES:				
2103	Federal liabilities: Debt	3	3	5	9
2999	Total liabilities	3	3	5	9
	NET POSITION:				
3100	Appropriated capital	3	3	1	2
3999	Total net position	3	3	1	2
4999	Total liabilities and net position	6	6	6	11

DEPARTMENT OF THE TREASURY FORFEITURE FUND

Unavailable Collections (in millions of dollars)

Identification code 20–5697–0–2–751		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year	84	84	76
	Receipts:			
02.01	Forfeited cash and proceeds from the sale of forfeited property	274	215	178
02.02	Earnings on investments	21	10	10
02.99	Total receipts	295	225	188
04.00	Total: Balances and collections	379	309	264
	Appropriation:			
05.01	Department of the Treasury forfeiture fund	−295	−233	−190
07.99	Total balance, end of year	84	76	74

Program and Financing (in millions of dollars)

Identification code 20–5697–0–2–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Asset Forfeiture Fund	339	223	321
10.00	Total new obligations	339	223	321
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	204	166	176
22.00	New budget authority (gross)	295	233	190
22.10	Resources available from recoveries of prior year obligations	6	....	....
23.90	Total budgetary resources available for obligation	505	399	366
23.95	Total new obligations	−339	−223	−321
24.40	Unobligated balance available, end of year	166	176	45
	New budget authority (gross), detail:			
60.25	Appropriation (special fund, indefinite)	295	233	190
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	141	201	161
73.10	Total new obligations	339	223	321
73.20	Total outlays (gross)	−274	−263	−258
73.45	Adjustments in unexpired accounts	−6	....	....
74.40	Unpaid obligations, end of year: Obligated balance, end of year	201	161	224

		1998 actual	1999 est.	2000 est.
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	192	176	171
86.98	Outlays from permanent balances	82	87	87
87.00	Total outlays (gross)	274	263	258
	Net budget authority and outlays:			
89.00	Budget authority	295	233	190
90.00	Outlays	274	263	258
	Memorandum (non-add) entries:			
92.01	Total investments, start of year: U.S. securities: Par value	262	248	150
92.02	Total investments, end of year: U.S. securities: Par value	248	150	154

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

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

	1998 actual	1999 est.	2000 est.
Days between the forfeiture of real property and the sale of the property	421	379	350
Days required to process equitable sharing payments	308	293	278

Object Classification (in millions of dollars)

Identification code 20–5697–0–2–751		1998 actual	1999 est.	2000 est.
25.2	Other services	237	147	147
41.0	Grants, subsidies, and contributions	94	71	165
44.0	Refunds	8	5	9
99.9	Total new obligations	339	223	321

Presidential Election Campaign Fund

Unavailable Collections (in millions of dollars)

Identification code 20–5081–0–2–808		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year			
	Receipts:			
02.01	Presidential Election Campaign Fund	63	63	63
	Appropriation:			
05.01	Presidential election campaign fund	−63	−63	−63
07.99	Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20–5081–0–2–808		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Matching funds in primaries			89
00.02	Nominating conventions for parties		26	1
00.03	General elections			141
10.00	Total obligations (object class 41.0)		26	231
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	68	131	168
22.00	New budget authority (gross)	63	63	63
23.90	Total budgetary resources available for obligation	131	194	231
23.95	Total new obligations		−26	−231
24.40	Unobligated balance available, end of year	131	168	
	New budget authority (gross), detail:			
60.25	Appropriation (special fund, indefinite)	63	63	63
	Change in unpaid obligations:			
73.10	Total new obligations		26	231
73.20	Total outlays (gross)		−26	−231
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority			63
86.98	Outlays from permanent balances		26	168
87.00	Total outlays (gross)		26	231
	Net budget authority and outlays:			
89.00	Budget authority	63	63	63
90.00	Outlays		26	231

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

Nominating conventions of parties.—Upon certification by the Commission, payments may be made to the national committee of a major party or a minor party which elects to receive its entitlement. The total of such payments will be limited to the amount in the account at the time of payment. The national committee of each party may receive payments beginning on July 1 of the year immediately preceding the calendar year in which a presidential nominating convention of the political party is held. The two major parties will receive $4 million each, plus a cost-of-living increase.

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

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

Public enterprise funds:

Exchange Stabilization Fund

Program and Financing (in millions of dollars)

Identification code 20–4444–0–3–155		1998 actual	1999 est.	2000 est.
	Budgetary resources available for obligation:			
	Unobligated balance available, start of year:			
21.40	Unobligated balance available, start of year (Special Drawing Right)	9,997	10,106	10,849
21.40	Unobligated balance available, start of year (Fund Balance)	−2,099	−1,480	−1,846
21.40	Unobligated balance available, start of year (US Securities)	15,460	15,981	16,858
21.99	Total unobligated balance, start of year	23,358	24,607	25,861
22.00	New budget authority (gross)	1,266	1,254	1,312
22.10	Resources available from recoveries of prior year obligations	−17		
23.90	Total budgetary resources available for obligation	24,607	25,861	27,173
	Unobligated balance available, end of year:			
24.40	Unobligated balance available, end of year (Special Drawing Rights)	10,106	10,849	11,621
24.40	Unobligated balance available, end of year (Fund Balance)	−1,480	−1,846	−1,576
24.40	Unobligated balance available, end of year (US Securities)	15,981	16,858	17,128
24.99	Total unobligated balance, end of year	24,607	25,861	27,173
	New budget authority (gross), detail:			
68.00	Spending authority from offsetting collections (gross): Offsetting collections (cash)	1,266	1,254	1,312
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	15,827	15,844	15,844

Public enterprise funds—Continued

EXCHANGE STABILIZATION FUND—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20–4444–0–3–155	1998 actual	1999 est.	2000 est.
73.45 Adjustments in unexpired accounts	17		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	15,844	15,844	15,844
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on U.S. securities	−861	−878	−892
Non-Federal sources:			
88.40 Special drawing rights holdings	−155	−143	−173
88.40 Net gain on exchange transactions	−220	−233	−247
88.90 Total, offsetting collections (cash)	−1,236	−1,254	−1,312
Net budget authority and outlays:			
89.00 Budget authority	30		
90.00 Outlays	−1,236	−1,254	−1,312
Memorandum (non-add) entries:			
92.01 Total investments, start of year: U.S. securities: Par value	15,460	15,981	16,858
92.02 Total investments, end of year: U.S. securities: Par value	15,981	16,858	17,128

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

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

The amounts reflected in the 1999 and 2000 estimates entail only projected net interest earnings on Exchange Stabilization Fund (ESF) assets. The estimates are subject to considerable variance, as the amount and composition of assets can change dramatically, as well as interest rates applied to investments. In addition, exchange rate fluctuations can cause the dollar value of income received on foreign currency and SDR investments to fluctuate. Moreover, estimates make no attempt to forecast valuation gains or losses on SDR holdings or realized gains or losses on foreign currency holdings. As required by Public Law 95–612, the fund no longer is used to meet the administrative expenses.

Statement of Operations (in millions of dollars)

Identification code 20–4444–0–3–155	1997 actual	1998 actual	1999 est.	2000 est.
0101 Revenue	–584	596	1,254	1,312
0102 Expense				
0109 Net income or loss (–)	–584	596	1,254	1,312

Balance Sheet (in millions of dollars)

Identification code 20–4444–0–3–155	1997 actual	1998 actual	1999 est.	2000 est.
ASSETS:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par	15,460	15,981	16,858	17,128
1106 Receivables, net	4	3	2	2
Non-Federal assets:				
1201 Foreign Currency Investments	14,541	14,525	14,762	15,009
1206 Receivables, net	104	119	120	122
1801 Other Federal assets: Cash and other monetary assets	9,997	10,106	10,849	11,621
1999 Total assets	40,106	40,734	42,591	43,882
LIABILITIES:				
2207 Non-Federal liabilities: Other	15,936	15,967	16,570	16,549
2999 Total liabilities	15,936	15,967	16,570	16,549
NET POSITION:				
3200 Invested capital	200	200	200	200
3300 Cumulative results of operations	23,970	24,567	25,821	27,133
3999 Total net position	24,170	24,767	26,021	27,333
4999 Total liabilities and net position	40,106	40,734	42,591	43,882

Intragovernmental funds:

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 20–4501–0–4–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
09.10 Working Capital Fund	299	329	296
09.11 Administrative Overhead	7	9	9
10.00 Total new obligations	306	338	305
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	294	338	305
22.10 Resources available from recoveries of prior year obligations	12		
23.90 Total budgetary resources available for obligation	306	338	305
23.95 Total new obligations	−306	−338	−305
New budget authority (gross), detail:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	191	338	305
68.10 From Federal sources: Change in receivables and unpaid, unfilled orders	103		
68.90 Spending authority from offsetting collections (total)	294	338	305
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.40 Obligated balance, start of year	152	237	237
72.95 From Federal sources: Receivables and unpaid, unfilled orders	70	173	173
72.99 Total unpaid obligations, start of year	222	410	410
73.10 Total new obligations	306	338	305
73.20 Total outlays (gross)	−107	−338	−305
73.45 Adjustments in unexpired accounts	−12		
Unpaid obligations, end of year:			
74.40 Obligated balance, end of year	237	237	237
74.95 From Federal sources: Receivables and unpaid, unfilled orders	173	173	173
74.99 Total unpaid obligations, end of year	410	410	410
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	107	338	305
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	−191	−338	−305
88.95 From Federal sources: Change in receivables and unpaid, unfilled orders	−103		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	−84		

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

Object Classification (in millions of dollars)

Identification code 20–4501–0–4–803		1998 actual	1999 est.	2000 est.
11.1	Personnel compensation: Full-time permanent	16	20	22
12.1	Civilian personnel benefits	3	5	4
21.0	Travel and transportation of persons		1	1
23.1	Rental payments to GSA	3	1	1
23.3	Communications, utilities, and miscellaneous charges	49	49	52
24.0	Printing and reproduction	1		
25.1	Advisory and assistance services	3	1	1
25.2	Other services	175	149	162
25.3	Purchases of goods and services from Government accounts	1	23	23
26.0	Supplies and materials	1	1	1
31.0	Equipment	54	87	38
99.0	Subtotal, reimbursable obligations	306	337	305
99.5	Below reporting threshold		1	
99.9	Total new obligations	306	338	305

Personnel Summary

Identification code 20–4501–0–4–803		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	251	311	311

Treasury Franchise Fund

Program and Financing (in millions of dollars)

Identification code 20–4560–0–4–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	79	110	116
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	6	15	19
22.00	New budget authority (gross)	87	114	120
22.22	Unobligated balance transferred from other accounts	1		
23.90	Total budgetary resources available for obligation	94	129	139
23.95	Total new obligations	−79	−110	−116
24.40	Unobligated balance available, end of year	15	19	23
	New budget authority (gross), detail:			
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	73	104	110
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	14	10	10
68.90	Spending authority from offsetting collections (total)	87	114	120
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year		−4	−5
72.95	From Federal sources: Receivables and unpaid, unfilled orders		14	24
72.99	Total unpaid obligations, start of year		10	19
73.10	Total new obligations	79	110	116
73.20	Total outlays (gross)	−70	−100	−106
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	−4	−5	−5
74.95	From Federal sources: Receivables and unpaid, unfilled orders	14	24	34
74.99	Total unpaid obligations, end of year	10	19	29
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	64	86	87
86.98	Outlays from permanent balances	6	14	19
87.00	Total outlays (gross)	70	100	106
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−73	−104	−110
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	−14	−10	−10
	Net budget authority and outlays:			
89.00	Budget authority			
90.00	Outlays	−4	−4	−4

Department of Treasury was chosen as a pilot Franchise Fund under P.L. 103–356, the Government Management and Reform Act of 1994. Begun in 1997, financial and administrative services included in the Franchise Fund (Fund) are financed on a fee-for-service basis. Treasury's Fund is a revolving fund used to supply financial and administrative services on the basis of services supplied. For 2000, service activities are expected to have billings of $120 million and employ 437 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		1998 actual	1999 est.	2000 est.
11.1	Personnel compensation: Full-time permanent	8	17	19
12.1	Civilian personnel benefits	2	8	9
21.0	Travel and transportation of persons		1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.2	Other services	66	80	82
31.0	Equipment	1	2	3
99.9	Total new obligations	79	110	116

Personnel Summary

Identification code 20–4560–0–4–803		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	120	431	437

Trust Funds

Violent Crime Reduction Programs

(INCLUDING TRANSFER OF FUNDS)

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

(1) As authorized by section 190001(e), ⟦$119,000,000⟧ *$122,127,000*; of which $3,000,000 shall be available to the Bureau of Alcohol, Tobacco and Firearms for administering the Gang Resistance Education and Training program; of which ⟦$1,400,000⟧ *$1,263,000* shall be available to the Financial Crimes Enforcement Network; of which ⟦$22,628,000⟧ *$3,196,000* shall be available to the United States Secret Service⟦, including $6,700,000 for vehicle replacement, $5,000,000 for investigations of counterfeiting, $7,732,000 for the 2000 candidate/nominee protection program, and $3,196,000⟧ for forensic and related support of investigations of missing and exploited children, of which $1,196,000 shall be available as a grant for activities related to the investigations of exploited children and shall remain available until expended; of which ⟦$65,472,000⟧ *$65,000,000* shall be available for the United States Customs Service⟦, including $54,000,000 for narcotics detection technology, $9,500,000 for the passenger processing initiative, $972,000 for construction of canopies for inspection of outbound

Intragovernmental funds—Continued

VIOLENT CRIME REDUCTION PROGRAMS—Continued

(INCLUDING TRANSFER OF FUNDS)—Continued

vehicles along the Southwest border, and $1,000,000 for technology investments related to the Cyber-Smuggling Center; of which $2,500,000 shall be available to the Office of National Drug Control Policy, including $1,000,000 for Model State Drug Law Conferences, and $1,500,000 to expand the Milwaukee, Wisconsin High Intensity Drug Trafficking Area]; and of which [$24,000,000] *$49,716,000* shall be available for Interagency Crime and Drug Enforcement; (2) As authorized by section 32401, [$13,000,000] *$10,000,000* to the Bureau of Alcohol, Tobacco and Firearms for disbursement through grants, cooperative agreements, or contracts to local governments for Gang Resistance Education and Training: *Provided*, That notwithstanding sections 32401 and 310001, such funds shall be allocated to State and local law enforcement and prevention organizations. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–8526–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Departmental Offices	2		
00.02	Financial crimes enforcement network (FinCEN)	1	2	2
00.03	Federal Law Enforcement Training Center	1	1	
00.04	Bureau of Alcohol, Tobacco and Firearms	31	18	13
00.05	Customs Service	44	76	65
00.06	Secret Service	18	24	3
00.07	Interagency crime and drug enforcement		22	45
01.00	Subtotal, Direct Programs	97	143	128
09.01	Reimbursable program, Customs Service	11		
10.00	Total new obligations	108	143	128
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	17	32	18
22.00	New budget authority (gross)	120	129	132
22.10	Resources available from recoveries of prior year obligations	2		
23.90	Total budgetary resources available for obligation	139	161	150
23.95	Total new obligations	−108	−143	−128
24.40	Unobligated balance available, end of year	32	18	22
	New budget authority (gross), detail:			
	Current:			
42.00	Transferred from other accounts	109	129	132
	Permanent:			
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)		11	
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	11	−11	
68.90	Spending authority from offsetting collections (total)	11		
70.00	Total new budget authority (gross)	120	129	132
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	52	76	84
72.95	From Federal sources: Receivables and unpaid, unfilled orders		11	
72.99	Total unpaid obligations, start of year	52	87	84
73.10	Total new obligations	108	143	128
73.20	Total outlays (gross)	−70	−146	−131
73.45	Adjustments in unexpired accounts	−2		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	76	84	81
74.95	From Federal sources: Receivables and unpaid, unfilled orders	11		
74.99	Total unpaid obligations, end of year	87	84	81
	Outlays (gross), detail:			
86.90	Outlays from new current authority	36	68	70
86.93	Outlays from current balances	34	67	61
86.98	Outlays from permanent balances		11	
87.00	Total outlays (gross)	70	146	131
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources		−11	
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	−11	11	
	Net budget authority and outlays:			
89.00	Budget authority	109	129	132
90.00	Outlays	70	135	131

Amounts for the Department of the Treasury's portion of Crime Control Programs are derived from transfers from the Violent Crime Reduction Trust Fund (VCRTF) as authorized by the Crime Control and Law Enforcement Act of 1994. In 2000, the President has proposed continued funding for the Bureau of Alcohol, Tobacco and Firearms (ATF) Gang Resistance Education and Training Program (GREAT) program—a vital and successful part of the fight against youth gangs.

The President has also proposed funding additional technology and equipment to help the United States Customs Service fight the importation of illegal narcotics, the Secret Service's further efforts to aid in the location of missing children, anti-money laundering efforts of the Financial Crimes Enforcement Network and Interagency Crime and Drug Enforcement.

Object Classification (in millions of dollars)

Identification code 20–8526–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	5	3	2
11.5	Other personnel compensation	1		
11.9	Total personnel compensation	6	3	2
12.1	Civilian personnel benefits	5	2	
21.0	Travel and transportation of persons	2	5	5
22.0	Transportation of things	1		1
23.3	Communications, utilities, and miscellaneous charges	2	1	25
24.0	Printing and reproduction	1		1
25.1	Advisory and assistance services		1	2
25.2	Other services	25	51	24
25.3	Purchases of goods and services from Government accounts		3	48
25.4	Operation and maintenance of facilities		5	5
26.0	Supplies and materials	1	3	3
31.0	Equipment	53	69	11
41.0	Grants, subsidies, and contributions	1		1
99.0	Subtotal, direct obligations	97	143	128
99.0	Reimbursable obligations	11		
99.9	Total new obligations	108	143	128

Personnel Summary

Identification code 20–8526–0–1–751		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	186	72	44

FEDERAL LAW ENFORCEMENT TRAINING CENTER

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Federal Law Enforcement Training Center, as a bureau of the Department of the Treasury, including materials and support costs of Federal law enforcement basic training; purchase (not to exceed 52 for police-type use, without regard to the general purchase price limitation) and hire of passenger motor vehicles; for expenses for student athletic and related activities; uniforms without regard to the general purchase price limitation for the current fiscal year; the conducting of and participating in firearms matches and presentation of awards; for public awareness and enhancing community support of law enforcement training; not to exceed $9,500 for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109; ⟦$71,923,000⟧ *$86,846,000*, of which up to $13,843,000 for materials and support costs of Federal law enforcement basic training shall remain available until September 30, ⟦2001⟧ *2002*: *Provided*, That the Center is authorized to accept and use gifts of property, both real and personal, and to accept services, for authorized purposes, including funding of a gift of intrinsic value which shall be awarded annually by the Director of the Center to the outstanding student who graduated from a basic training program at the Center during the previous fiscal year, which shall be funded only by gifts received through the Center's gift authority: *Provided further*, That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy: *Provided further*, That funds appropriated in this account shall be available, at the discretion of the Director, for the following: training United States Postal Service law enforcement personnel and Postal police officers; State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation, except that reimbursement may be waived by the Secretary for law enforcement training activities in foreign countries undertaken pursuant to section 801 of the Antiterrorism and Effective Death Penalty Act of 1996, Public Law 104–32; training of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; and travel expenses of non-Federal personnel to attend course development meetings and training sponsored by the Center: *Provided further*, That the Center is authorized to obligate funds in anticipation of reimbursements from agencies receiving training sponsored by the Federal Law Enforcement Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide training for the Gang Resistance Education and Training program to Federal and non-Federal personnel at any facility in partnership with the Bureau of Alcohol, Tobacco and Firearms: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide short-term medical services for students undergoing training at the Center. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

⟦For an additional amount for "Salaries and Expenses", $3,548,000, to remain available until expended: *Provided*, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.⟧ *(Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Public Law 105–277, Division B, Title II, chapter 7.)*

Program and Financing (in millions of dollars)

Identification code 20–0104–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Law enforcement training	44	60	62
00.02	Plant operations	20	21	27
09.01	Reimbursable program	32	32	32
10.00	Total new obligations	96	113	121
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	5	9	3
22.00	New budget authority (gross)	97	107	119
22.10	Resources available from recoveries of prior year obligations	3	1	
23.90	Total budgetary resources available for obligation	105	117	122
23.95	Total new obligations	−96	−113	−121
24.40	Unobligated balance available, end of year	9	3	
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	65	75	87
	Permanent:			
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	32	32	32
70.00	Total new budget authority (gross)	97	107	119
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	15	12	24
73.10	Total new obligations	96	113	121
73.20	Total outlays (gross)	−96	−100	−115
73.45	Adjustments in unexpired accounts	−3	−1	
74.40	Unpaid obligations, end of year: Obligated balance, end of year	12	24	28
	Outlays (gross), detail:			
86.90	Outlays from new current authority	55	66	75
86.93	Outlays from current balances	8		9
86.97	Outlays from new permanent authority	32	32	32
87.00	Total outlays (gross)	96	100	115
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−32	−32	−32
	Net budget authority and outlays:			
89.00	Budget authority	65	75	87
90.00	Outlays	63	68	83

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

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1998 actual	*1999 est.*	*2000 est.*
Law Enforcement Training:			
Student Quality of Training Survey—Achieve an 80% rating on the Student quality of Training Survey.			
Basic Training	80%	80%	80%
Advanced Training	80%	80%	80%
Student-Weeks Trained—Conduct 100% of actual Basic actual Basic Training Requested.			
Basic Training	100%	100%	100%
Variable Unit Cost Per Basic Student—Week of Training Funded	$137	$151	$142
Conduct FLETC Personnel Input Forums	([1])	4	4
Plant Operations:			
Student Quality of Training Survey—Achieve an 80% rating on the Student Quality of Services Survey.			
Basic Training	80%	80%	80%
Advanced Training	80%	80%	80%

[1] New Measure.

Object Classification (in millions of dollars)

Identification code 20–0104–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	26	31	33
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	27	32	34
12.1	Civilian personnel benefits	8	11	12
21.0	Travel and transportation of persons	2	3	3
22.0	Transportation of things	1	1	2
23.3	Communications, utilities, and miscellaneous charges	2	3	4

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Object Classification (in millions of dollars)—Continued

Identification code 20–0104–0–1–751		1998 actual	1999 est.	2000 est.
24.0	Printing and reproduction	1	1	1
25.2	Other services	13	17	17
26.0	Supplies and materials	5	9	10
31.0	Equipment	5	4	6
99.0	Subtotal, direct obligations	64	81	89
99.0	Reimbursable obligations	32	32	32
99.9	Total new obligations	96	113	121

Personnel Summary

Identification code 20–0104–0–1–751		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	481	562	572
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	31	40	40

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For expansion of the Federal Law Enforcement Training Center, for acquisition of necessary additional real property and facilities, and for ongoing maintenance, facility improvements, and related expenses, [$34,760,000] *$21,000,000*, to remain available until expended. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0105–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	23	59	35
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	26	36	13
22.00	New budget authority (gross)	33	35	21
22.10	Resources available from recoveries of prior year obligations	1		
23.90	Total budgetary resources available for obligation	60	71	34
23.95	Total new obligations	−23	−59	−35
24.40	Unobligated balance available, end of year	36	13	
	New budget authority (gross), detail:			
40.00	Appropriation	33	35	21
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	27	29	74
73.10	Total new obligations	23	59	35
73.20	Total outlays (gross)	−20	−14	−32
73.45	Adjustments in unexpired accounts	−1		
74.40	Unpaid obligations, end of year: Obligated balance, end of year	29	74	77
	Outlays (gross), detail:			
86.90	Outlays from new current authority	5	4	3
86.93	Outlays from current balances	15	10	29
87.00	Total outlays (gross)	20	14	32
	Net budget authority and outlays:			
89.00	Budget authority	33	35	21
90.00	Outlays	20	14	32

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

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

The 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		1998 actual	1999 est.	2000 est.
25.2	Other services	2	2	2
31.0	Equipment	2	3	3
32.0	Land and structures	19	54	30
99.9	Total new obligations	23	59	35

INTERAGENCY LAW ENFORCEMENT

Federal Funds

General and special funds:

INTERAGENCY CRIME AND DRUG ENFORCEMENT

For expenses necessary for the detection and investigation of individuals involved in organized crime drug trafficking, including cooperative efforts with State and local law enforcement, [$51,900,000] *$26,184,000*, of which $7,827,000 shall remain available until expended. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–1501–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Internal Revenue Service	36	25	13
00.02	Bureau of Alcohol, Tobacco and Firearms	10	7	4
00.03	United States Customs Service	28	20	9
10.00	Total obligations (object class 25.3)	74	52	26
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	74	52	26
23.95	Total new obligations	−74	−52	−26
	New budget authority (gross), detail:			
40.00	Appropriation	74	52	26
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year		32	20
73.10	Total new obligations	74	52	21
73.20	Total outlays (gross)	−42	−64	−31
74.40	Unpaid obligations, end of year: Obligated balance, end of year	32	20	10
	Outlays (gross), detail:			
86.90	Outlays from new current authority	42	42	21
86.93	Outlays from current balances		22	10
87.00	Total outlays (gross)	42	64	31
	Net budget authority and outlays:			
89.00	Budget authority	74	52	26

90.00	Outlays	42	64	31

The Interagency Crime and Drug Enforcement Task Force (ICDE) Program consists of 9 regional task forces which consolidate the resources and expertise of 11 member Federal agencies, in cooperation with State and local investigators and prosecutors, to target and destroy major narcotic trafficking and money laundering organizations. Beginning in 1998, only components within Treasury are reimbursed from this appropriation. Treasury continues its participation in ICDE as it has in the past; however, the program is administered by Treasury's Departmental Offices. Treasury participates in the task force activities through direct investigative and support activities of task forces, focusing on the disruption of drug trafficking controlled by various organized crime enterprises.

FINANCIAL MANAGEMENT SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, 【$196,490,000】 *$202,670,000*, of which not to exceed 【$13,235,000】 *$10,635,000* shall remain available until September 30, 【2001】 *2002*, 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, 1999, as included in Public Law 105–277, section 101(h).)*

Unavailable Collections (in millions of dollars)

Identification code 20–1801–0–1–803		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year		2	13
	Receipts:			
02.01	Debt collection	2	11	11
04.00	Total: Balances and collections	2	13	24
07.99	Total balance, end of year	2	13	24

Program and Financing (in millions of dollars)

Identification code 20–1801–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Financial operations	119		
00.02	Federal finance	16		
00.04	Agency support	68		
00.05	Payments		132	124
00.06	Collections		13	12
00.07	Debt Collection		21	22
00.08	Governmentwide Accounting and Reporting		47	45
09.01	Reimbursable program	121	130	111
10.00	Total new obligations	324	343	314
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	8	11	
22.00	New budget authority (gross)	331	332	314
23.90	Total budgetary resources available for obligation	339	343	314
23.95	Total new obligations	−324	−343	−314
23.98	Unobligated balance expiring	−2		
24.40	Unobligated balance available, end of year	11		
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	208	196	203
42.00	Transferred from other accounts		6	
43.00	Appropriation (total)	208	202	203
	Permanent:			
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	121	130	111
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	2		
68.90	Spending authority from offsetting collections (total)	123	130	111
70.00	Total new budget authority (gross)	331	332	314
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	33	50	53
72.95	From Federal sources: Receivables and unpaid, unfilled orders	17	19	19
72.99	Total unpaid obligations, start of year	50	69	72
73.10	Total new obligations	324	343	314
73.20	Total outlays (gross)	−311	−340	−314
73.40	Adjustments in expired accounts	6		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	50	53	53
74.95	From Federal sources: Receivables and unpaid, unfilled orders	19	19	19
74.99	Total unpaid obligations, end of year	69	72	72
	Outlays (gross), detail:			
86.90	Outlays from new current authority	158	164	164
86.93	Outlays from current balances	27	46	38
86.97	Outlays from new permanent authority	116	130	111
86.98	Outlays from permanent balances	10		
87.00	Total outlays (gross)	311	340	314
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−121	−130	−111
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	−2		
	Net budget authority and outlays:			
89.00	Budget authority	208	202	203
90.00	Outlays	192	210	203

Financial Operations.—Payments are made through five regional offices for Federal civilian agencies, except the U.S. Postal Service, the U.S. Marshals Service, and certain Government corporations. These disbursing services are provided through the timely issuance of checks, and electronic funds transfer (EFT) payments. This activity is responsible for processing EFT claims, for promoting the use of electronics in the payment process, and for providing full field representation for other functional areas of the Service. This activity is also responsible for the control and financial integrity of the Federal payments and collections processes including conducting reconciliation, accounting, and claims activities. It adjudicates and settles claims against the United States resulting from instances in which Government checks have been forged, lost, stolen, destroyed, or mutilated, and collects moneys from those parties having liability to the United States through fraudulent or otherwise improper negotiation of Government checks. Financial Operations ensures the integrity of the Government's financial accounting, reporting, and financing services and financial accounting and reporting systems to the Federal Government and its agents, who participate in the payments and collections processes. Additionally, this activity provides financial services for the D.C. Government loan account and provides for payment of domestic and international claims. It also provides debt collection operational services to client agencies through a network linking its own debt collection expertise and capabilities with those of FMS's Regional Financial Centers, Federal program agencies' Debt Collection Centers, private sector collection agencies, and the Department of Justice. These services provide the Federal Government with consolidated management of delinquent debt in order to improve the collection of such debt. Available services include collection of delinquent accounts, post-judgment enforcement, consolidation of information reported to credit bureaus, reporting for discharged debts

General and special funds—Continued

SALARIES AND EXPENSES—Continued

or vendor payments, Federal Employee Salary Offset Hearings, mortgage servicing, collection of unclaimed financial assets, and disposition of foreclosed property.

Federal Finance.—This activity provides direction, leadership, and technical guidance for managing the Federal Government's cash and credit management programs. It is responsible for the development, implementation, and dissemination of tools, regulations, standards, and guidelines affecting all aspects of the Government's cash and credit management programs. The major focus is on (1) development and evaluation of cash, credit and asset management techniques, and (2) credit management training, to minimize the cost and maximize the effectiveness of the Federal Government's financial management. In addition, this activity oversees compensation made to commercial depositories for the processing services they provide to the Government in collecting and accounting of Federal Tax Deposits.

Agency Support.—This activity provides leadership and guidance for administrative and financial activities that enable the Service to manage programs and resources effectively. It is responsible for all internal FMS accounting, auditing, program review, budget and financial operations, financial systems, and facilities and personnel functions. This activity also encompasses the Service's legal, planning, and legislative and public affairs needs. Top management and the Service's Chief Financial Officer are also included under this activity. In addition, this activity is responsible for overseeing the development, implementation, and operation of information and financial management systems. It is responsible for automated data processing (ADP) operations and the associated computer support necessary to maintain the Service's internal and Government-wide systems. Specific functions include operating and maintaining all central facility computer systems and data communications mechanisms, scheduling and processing development and production workloads, installing and tuning operating system software, planning and coordinating hardware installations, providing user support services, and acquiring ADP and telecommunications equipment, software, services and supplies. This activity also supports a large number of developmental efforts to enhance the collections, payments, accounting, reporting, and resource management functions of the Service.

Business Lines.—As part of a continuing effort to enhance performance measures and the budget structure, and to more effectively link programmatic activities to performance indicators, the four major business lines that follow provide a direct link between the above budget activities and FMS's performance measures. Starting with the 1999 budget submission, FMS is reflecting its financial resources by these business lines/activities. After 1999, FMS will cease to represent its resources by the three budget activities shown above.

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

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Dollar savings by reducing the number of check payments ($ in millions)	13	14	16
Percentage of check payments released on-time	99.9951%	99.9993%	99.9993%
Percentage of payments customers indicating an overall rating of satisfied or better	98.5%	99%	99%
Percentage of forgery and non-receipt check claims processed within current FMS standards (14 days or fewer)	82.2%	90%	90%
Percentage of transmissions of value (payments) and associated information made electronically	62%	69%	70%
Number of states in which direct Federal EBT is available	7	16	20
Percentage of planned EBT systems implemented	58%	discontinued	discontinued
Unit cost to FMS for Federal Government payments	....	0.2186	....

WORKLOAD STATISTICS

(Thousands)

	1998 actual	1999 est.	2000 est.
1. Number of check claims submitted	1,486	1,375	1,250
2. Number of check payments	317,000	279,000	224,000
3. Number of electronic payments	545,000	610,000	679,000

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

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Electronic collections as a percentage of total collections	68.5	75	75
Percentage of corporate withholding taxes collected electronically	83.5	94	discontinued
Percentage of increase over prior year in transmissions of value (collections) and associated information made using financial EDI	–1.8	30	25

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

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Percentage increase over 1997 baseline of FMS-managed Government-wide delinquent debt	1,060	(1)	(1)
Percentage of current market share of Federal Program Agencies (FPAs) with debt servicing requirements which have referred their debts in compliance with the Debt Collection Improvement Act (DCIA) of 1996	74	(1)	(1)
Increased Government-wide delinquent non-tax debt collections over 1995 baseline ($ in thousands)	....	(1)	(1)
Increase collection of the debts referred to Treasury from 1998 baseline by $8.5 million in 1999 and $93.1 million in 2000 through the addition of more Federal payment types and agency referrals into the centralized administrative offset program by 2000. (Payment types include vendor/miscellaneous, salary payments, tax refunds, and Federal benefit payments)	(2)	(3)	(4)
Increase the amount of delinquent debt that is referred to Treasury for collection, as compared to the amount of delinquent debt that is eligible for referral. Total percentage will reach at least 75% by 2000. Baseline is 1997	N/A	68%	75%

1 Discontinued.

2 Baseline TBD.

3 98 Baseline + $8.5 million.

4 98 Baseline + $93.1 million.

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 and by working directly with agencies to help reconcile reporting differences.

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Percentage of agency reports for the consolidated financial statement (CFS) processed by FMS within the established standard range	N/A.	97	97
Percentage of days the Daily Treasury Statement is released on time	100	99	99.6
Percentage of GOALS I applications redeveloped for migration to the GOALS II platform	15	60	75

Object Classification (in millions of dollars)

Identification code 20–1801–0–1–803		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	98	97	99
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	102	101	103
12.1	Civilian personnel benefits	20	19	20
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	13	14	16
23.3	Communications, utilities, and miscellaneous charges	12	14	14
24.0	Printing and reproduction	1	2	1
25.1	Advisory and assistance services	6	5	4
25.2	Other services	19	22	16
25.3	Purchases of goods and services from Government accounts	6	7	6
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	7	6	6
26.0	Supplies and materials	5	6	5
31.0	Equipment	9	13	8
32.0	Land and structures		1	
99.0	Subtotal, direct obligations	203	213	202
99.0	Reimbursable obligations	120	130	111
99.5	Below reporting threshold	1		1
99.9	Total new obligations	324	343	314

Personnel Summary

Identification code 20–1801–0–1–803		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	2,001	2,006	1,986
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	28	134	156

Payment to Department of Justice, FIRREA Related Claims

Program and Financing (in millions of dollars)

Identification code 20–0177–0–1–752		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Payment to Department of Justice	34		
10.00	Total obligations (object class 25.3)	34		
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	34		
23.95	Total new obligations	−34		
	New budget authority (gross), detail:			
42.00	Transferred from other accounts	34		
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	8	28	
73.10	Total new obligations	34		
73.20	Total outlays (gross)	−14	−28	
74.40	Unpaid obligations, end of year: Obligated balance, end of year	28		
	Outlays (gross), detail:			
86.90	Outlays from new current authority	6		
86.93	Outlays from current balances	8	28	
87.00	Total outlays (gross)	14	28	
	Net budget authority and outlays:			
89.00	Budget authority	34		
90.00	Outlays	14	28	

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		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 41.0)	2,328	2,328	2,328
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	2,328	2,328	2,328
23.95	Total new obligations	−2,328	−2,328	−2,328
	New budget authority (gross), detail:			
60.05	Appropriation (indefinite)	2,328	2,328	2,328
	Change in unpaid obligations:			
73.10	Total new obligations	2,328	2,328	2,328
73.20	Total outlays (gross)	−2,328	−2,328	−2,328
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	2,328	2,328	2,328
	Net budget authority and outlays:			
89.00	Budget authority	2,328	2,328	2,328
90.00	Outlays	2,328	2,328	2,328

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

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

Federal Reserve Bank Reimbursement Fund

Program and Financing (in millions of dollars)

Identification code 20–1884–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 25.2)	92	124	127
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year		30	30
22.00	New budget authority (gross)	122	124	127
23.90	Total budgetary resources available for obligation	122	154	157
23.95	Total new obligations	−92	−124	−127
24.40	Unobligated balance available, end of year	30	30	30
	New budget authority (gross), detail:			
60.05	Appropriation (indefinite)	122	124	127
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year		56	34
73.10	Total new obligations	92	124	127
73.20	Total outlays (gross)	−36	−146	−127
74.40	Unpaid obligations, end of year: Obligated balance, end of year	56	34	34
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	36	60	63

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	1998 actual	1999 est.	2000 est.
86.98 Outlays from permanent balances	....	86	64
87.00 Total outlays (gross)	36	146	127
Net budget authority and outlays:			
89.00 Budget authority	122	124	127
90.00 Outlays	36	146	127

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

INTEREST ON UNINVESTED FUNDS

Program and Financing (in millions of dollars)

Identification code 20–1860–0–1–908	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	6	4	4
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	8	4	4
23.95 Total new obligations	−6	−4	−4
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	8	4	4
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	19	20	20
73.10 Total new obligations	6	4	4
73.20 Total outlays (gross)	−4	−4	−4
74.40 Unpaid obligations, end of year: Obligated balance, end of year	20	20	20
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	4	4	4
Net budget authority and outlays:			
89.00 Budget authority	8	4	4
90.00 Outlays	4	4	4

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

FEDERAL INTEREST LIABILITIES TO THE STATES

Program and Financing (in millions of dollars)

Identification code 20–1877–0–1–908	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 25.2)	7	15	14
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	7	15	14
23.95 Total new obligations	−7	−15	−14
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	7	15	14
Change in unpaid obligations:			
73.10 Total new obligations	7	15	14
73.20 Total outlays (gross)	−7	−15	−14
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	7	15	14
Net budget authority and outlays:			
89.00 Budget authority	7	15	14
90.00 Outlays	7	15	14

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

NET INTEREST PAID TO LOAN GUARANTEE FINANCING ACCOUNTS

Program and Financing (in millions of dollars)

Identification code 20–1880–0–1–908	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	3,435	2,693	2,773
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	3,435	2,693	2,773
23.95 Total new obligations	−3,435	−2,693	−2,773
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	3,435	2,693	2,773
Change in unpaid obligations:			
73.10 Total new obligations	3,435	2,693	2,773
73.20 Total outlays (gross)	−3,435	−2,693	−2,773
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	3,435	2,693	2,773
Net budget authority and outlays:			
89.00 Budget authority	3,435	2,693	2,773
90.00 Outlays	3,435	2,693	2,773

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	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Claims for damages	64	13	12
00.03 Claims for contract disputes	76	85	79
00.91 Total claims adjudicated administratively	140	98	91
Judgments of the Court:			
01.01 Judgments, Court of Claims	37	206	192
01.02 Judgments, U.S. Courts	501	460	429
01.91 Total judgments of the courts	538	666	621
10.00 Total new obligations	678	764	712
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	678	764	712
23.95 Total new obligations	−678	−764	−712
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	678	764	712

	Change in unpaid obligations:			
73.10	Total new obligations	678	764	712
73.20	Total outlays (gross)	–678	–764	–712
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	678	764	712
	Net budget authority and outlays:			
89.00	Budget authority	678	764	712
90.00	Outlays	678	764	712

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

Object Classification (in millions of dollars)

Identification code 20–1895–0–1–808		1998 actual	1999 est.	2000 est.
42.0	Insurance claims and indemnities	678	664	612
43.0	Interest and dividends		100	100
99.9	Total new obligations	678	764	712

Energy Security Reserve

Program and Financing (in millions of dollars)

Identification code 20–0112–0–1–271		1998 actual	1999 est.	2000 est.
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	304	304	
22.40	Capital transfer to general fund		–304	
23.90	Total budgetary resources available for obligation	304		
24.40	Unobligated balance available, end of year	304		
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	342	342	342
74.40	Unpaid obligations, end of year: Obligated balance, end of year	342	342	342
	Net budget authority and outlays:			
89.00	Budget authority			
90.00	Outlays			

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

Biomass Energy Development

Program and Financing (in millions of dollars)

Identification code 20–0114–0–1–271		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations (object class 25.4)		2	2
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	45	50	52
22.00	New budget authority (gross)	5	4	–45
23.90	Total budgetary resources available for obligation	50	54	7
23.95	Total new obligations		–2	–2
24.40	Unobligated balance available, end of year	50	52	5
	New budget authority (gross), detail:			
	Current:			
41.00	Transferred to other accounts			–49
43.00	Appropriation (total)			–49
	Permanent:			
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	5	4	4
70.00	Total new budget authority (gross)	5	4	–45
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	2	2	
73.10	Total new obligations		2	2
73.20	Total outlays (gross)		–2	–2
74.40	Unpaid obligations, end of year: Obligated balance, end of year	2		
	Outlays (gross), detail:			
86.93	Outlays from current balances	–5		
86.98	Outlays from permanent balances	5		
87.00	Total outlays (gross)		2	2
	Offsets:			
	Against gross budget authority and outlays:			
88.45	Offsetting collections (cash) from: Offsetting governmental collections	–5	–4	–4
	Net budget authority and outlays:			
89.00	Budget authority			–49
90.00	Outlays	–5	–2	–2

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

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

Credit accounts:

[Payments to the Farm Credit System Financial Assistance Corporation]

[For necessary payments to the Farm Credit System Financial Assistance Corporation by the Secretary of the Treasury, as authorized by section 6.28(c) of the Farm Credit Act of 1971, for reimbursement of interest expenses incurred by the Financial Assistance Corporation on obligations issued through 1994, as authorized, $2,565,000.] *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 1999, as included in Public Law 105–277, section 101(a).)*

Program and Financing (in millions of dollars)

Identification code 20–1850–0–1–908		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 41.0)	8	3	
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	8	3	
23.95	Total new obligations	–8	–3	
	New budget authority (gross), detail:			
40.00	Appropriation	8	3	

Credit accounts—Continued

[PAYMENTS TO THE FARM CREDIT SYSTEM FINANCIAL ASSISTANCE CORPORATION]—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20–1850–0–1–908	1998 actual	1999 est.	2000 est.
Change in unpaid obligations:			
73.10 Total new obligations	8	3	....
73.20 Total outlays (gross)	−8	−3	....
Outlays (gross), detail:			
86.90 Outlays from new current authority	8	3	....
Net budget authority and outlays:			
89.00 Budget authority	8	3	....
90.00 Outlays	8	3	....

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

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

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

CHECK FORGERY INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 20–4109–0–3–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Direct program	8	10	3
09.01 Reimbursable program	9	39	39
10.00 Total obligations	17	49	42
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	10	7	....
22.00 New budget authority (gross)	14	42	42
23.90 Total budgetary resources available for obligation	24	49	42
23.95 Total new obligations	−17	−49	−42
24.40 Unobligated balance available, end of year	7	....	....
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	5	3	3
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	9	39	39
70.00 Total new budget authority (gross)	14	42	42
Change in unpaid obligations:			
73.10 Total new obligations	17	49	42
73.20 Total outlays (gross)	−17	−48	−41
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	14	42	42
86.98 Outlays from permanent balances	3	7	....
87.00 Total outlays (gross)	17	48	41
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	−9	−39	−39
Net budget authority and outlays:			
89.00 Budget authority	5	3	3
90.00 Outlays	8	9	2

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

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

Object Classification (in millions of dollars)

Identification code 20–4109–0–3–803	1998 actual	1999 est.	2000 est.
42.0 Direct obligations: Insurance claims and indemnities	8	10	3
42.0 Reimbursable obligations: Insurance claims and indemnities	9	39	39
99.9 Total new obligations	17	49	42

FEDERAL FINANCING BANK ACTIVITIES

Federal Funds

Intragovernmental funds:

FEDERAL FINANCING BANK

[For liquidation of certain debts to the United States Treasury incurred by the Federal Financing Bank pursuant to section 9(b) of the Federal Financing Bank Act of 1973, $3,317,960,000.] *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–4521–0–4–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
09.01 Administrative Expenses	2	3	3
09.02 Interest on borrowings from Treasury	3,332	2,736	2,352
09.03 Interest on borrowings from Civil Service Retirement Trust Fund	1,363	1,337	1,337
09.04 Prepayment Premiums	2,206	1,127	....
09.05 Interest on Prepayment Premiums	809	....	....
10.00 Total new obligations	7,712	5,203	3,692
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	1	11	1
22.00 New budget authority (gross)	7,722	5,193	3,692
23.90 Total budgetary resources available for obligation	7,723	5,204	3,693
23.95 Total new obligations	−7,712	−5,203	−3,692
24.40 Unobligated balance available, end of year	11	1	1
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	....	3,318	....
40.05 Appropriation (indefinite)	....	1,155	....
40.47 Portion applied to debt reduction	....	−3,318	....
43.00 Appropriation (total)	....	1,155	....
Permanent:			
67.15 Authority to borrow (indefinite)	3,081	145	31
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	4,641	3,893	3,661
70.00 Total new budget authority (gross)	7,722	5,193	3,692
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	2,366	2,366	2,366

73.10	Total new obligations	7,712	5,203	3,692
73.20	Total outlays (gross)	−7,712	−5,203	−3,692
74.40	Unpaid obligations, end of year: Obligated balance, end of year	2,366	2,366	2,366
	Outlays (gross), detail:			
86.90	Outlays from new current authority	....	1,155	....
86.93	Outlays from current balances	....	10	....
86.97	Outlays from new permanent authority	7,712	4,038	3,692
87.00	Total outlays (gross)	7,712	5,203	3,692
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−4,641	−3,893	−3,661
	Net budget authority and outlays:			
89.00	Budget authority	3,081	1,300	31
90.00	Outlays	3,071	1,310	31

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 ⅛ percent above Treasury rates and may take one of three forms, depending on the authorizing statutes pertaining to a particular agency or program: (1) the FFB may purchase agency financial assets; (2) the FFB may acquire debt securities that the agency is otherwise authorized to issue to the public; and (3) the FFB may originate direct loans on behalf of an agency by disbursing loans directly to private borrowers and receiving repayments from the private borrower on behalf of the agency. Because law requires that transactions by the FFB be treated as a means of financing agency obligations, the budgetary effect of the third type of transaction is reflected in the budget in the following sequence: a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

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

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

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

NET LENDING AND LOANS OUTSTANDING, END OF YEAR

[In millions of dollars]

	1998 actual	1999 est.	2000 est.
A. Department of Agriculture:			
1. Rural housing loans:			
Lending, net	−4,030	−2,375	−1,585
Loans outstanding	9,500	7,125	5,540
2. Rural development loans:			
Lending, net	....	−265	....
Loans outstanding	3,675	3,410	3,410
3. Rural Electrification Administration:			
Lending, net	−652	−588	−1,338
Loans outstanding	18,765	18,177	16,839
B. Department of Defense:			
1. Defense working capital funds:			
Lending, net	−83	−103	−91
Loans outstanding	1,225	1,122	1,031
C. Department of Education:			
1. Historically black colleges and universities:			
Lending, net	4	9	23
Loans outstanding	5	14	37
D. Department of Health and Human Services:			
1. Health maintenance organizations:			
Lending, net	−1	−1	−1
Loans outstanding	3	2	1
2. Medical facility loans:			
Lending, net	−6	−3	−2
Loans outstanding	7	4	2
E. Department of Housing and Urban Development:			
1. Section 108 guaranteed loans:			
Lending, net	−70	−59	−45
Loans outstanding	1,491	1,432	1,387
2. Low-rent public housing:			
Lending, net	−6	−4	−4
Loans outstanding	30	26	22
F. Department of the Interior:			
1. Territory of the Virgin Islands:			
Lending, net	−1	−1	−2
Loans outstanding	17	16	14
G. Department of Transportation:			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net	−*	....	....
Loans outstanding	4	4	4
H. General Services Administration:			
1. Federal buildings fund:			
Lending, net	−35	633	−83
Loans outstanding	1,760	2,393	2,310
2. Pennsylvania Avenue Activities:			
Lending, net	88	−713	....
Loans outstanding	713	....	....
I. International Assistance Programs:			
1. Foreign military sales credit:			
Lending, net	−219	−218	−221
Loans outstanding	2,829	2,611	2,390
J. Small Business Administration:			
1. Section 503 guaranteed loans:			
Lending, net	−41	−40	−39
Loans outstanding	233	193	154
K. Export-Import Bank:**			
Lending, net	−1,295	....	....
L. Federal Deposit Insurance Corporation:			
1. FSLIC Resolution Fund:**			
Lending, net	−1,375	....	....
M. Postal Service:			
Lending, net	3,733	1,023	2,191
Loans outstanding	5,696	6,719	8,910
Total lending:			
Lending, net	−3,990	−2,705	−1,197
Loans outstanding	45,955	43,250	42,053

* $500 thousand or less.
** No loans outstanding.

Intragovernmental funds—Continued

FEDERAL FINANCING BANK—Continued

Balance Sheet (in millions of dollars)

Identification code 20–4521–0–4–803		1997 actual	1998 actual	1999 est.	2000 est.
	ASSETS:				
	Federal assets:				
1101	Fund balances with Treasury	338	348	338	338
	Investments in US securities:				
1104	Agency securities, par	50,154	45,919	43,214	42,017
1106	Receivables, net	1,241	1,051	886	802
1999	Total assets	51,733	47,318	44,438	43,157
	LIABILITIES:				
	Federal liabilities:				
2101	Accounts payable	2,202	1,380	1,205	1,121
	Debt:				
2103	Borrowing from Treasury	35,147	34,217	28,431	27,266
2103	Debt arising from prepayment premiums	2,115			
2103	Borrowing from the Civil Service Retirement Trust Fund	15,000	15,000	15,000	15,000
2999	Total liabilities	54,464	50,597	44,636	43,387
	NET POSITION:				
3300	Cumulative results of operations	–2,731	–3,279	–198	–230
3999	Total net position	–2,731	–3,279	–198	–230
4999	Total liabilities and net position	51,733	47,318	44,438	43,157

Object Classification (in millions of dollars)

Identification code 20–4521–0–4–803		1998 actual	1999 est.	2000 est.
25.2	Other services	2	3	3
43.0	Interest and dividends	7,710	5,200	3,689
99.9	Total new obligations	7,712	5,203	3,692

BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Bureau of Alcohol, Tobacco and Firearms, including purchase of not to exceed 812 vehicles for police-type use, of which 650 shall be for replacement only, and hire of passenger motor vehicles; hire of aircraft; services of expert witnesses at such rates as may be determined by the Director; for payment of per diem and/or subsistence allowances to employees where [an assignment to the National Response Team during the investigation of a bombing or arson incident] *a major investigative assignment* requires an employee to work 16 hours or more per day or to remain overnight at his or her post of duty; not to exceed [$15,000] *$20,000* for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; and provision of laboratory assistance to State and local agencies, with or without reimbursement; [$541,574,000, of which $2,206,000 shall not be available for obligation until September 30, 1999; of which $27,000,000 may be used for the Youth Crime Gun Interdiction Initiative; of which] *including* not to exceed $1,000,000 *which* shall be available for the payment of attorneys' fees as provided by 18 U.S.C. 924(d)(2)[; and of which $1,000,000 shall be available]; *$584,850,000: Provided, That such funds 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 *(to include overtime and personnel benefits),* travel, fuel, training, equipment, *supplies,* and other similar costs of State and local law enforcement personnel, including sworn officers and support personnel, that are incurred in joint operations with the Bureau of Alcohol, Tobacco and Firearms: *Provided further*, 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 [1999: *Provided further,* That of the funds made available, $4,500,000 shall be made available for the expansion of the National Tracing Center] *2000*: *Provided further*, That no funds appropriated herein shall be available for salaries or administrative expenses in connection with consolidating or centralizing, within the Department of the Treasury, the records, or any portion thereof, of acquisition and disposition of firearms maintained by Federal firearms licensees: *Provided further*, That no funds appropriated herein shall be used to pay administrative expenses or the compensation of any officer or employee of the United States to implement an amendment or amendments to 27 CFR 178.118 or to change the definition of "Curios or relics" in 27 CFR 178.11 or remove any item from ATF Publication 5300.11 as it existed on January 1, 1994: *Provided further*, That none of the funds appropriated herein shall be available to investigate or act upon applications for relief from Federal firearms disabilities under 18 U.S.C. 925(c): *Provided further*, That such funds shall be available to investigate and act upon applications filed by corporations for relief from Federal firearms disabilities under 18 U.S.C. 925(c): *Provided further*, That no funds in this Act may be used to provide ballistics imaging equipment to any State or local authority who has obtained similar equipment through a Federal grant or subsidy unless the State or local authority agrees to return that equipment or to repay that grant or subsidy to the Federal Government: *Provided further*, That no funds 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, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–1000–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Reduce Violent Crime	366	394	415
00.02	Collect Revenue	57	61	64
00.03	Protect the Public	62	94	106
01.92	Total direct program	485	549	585
09.01	Reimbursable program	36	51	51
10.00	Total new obligations	521	600	636
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	19	10	10
22.00	New budget authority (gross)	514	600	636
22.10	Resources available from recoveries of prior year obligations	2		
23.90	Total budgetary resources available for obligation	535	610	646
23.95	Total new obligations	−521	−600	−636
23.98	Unobligated balance expiring	−2		
24.40	Unobligated balance available, end of year	10	10	10
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	479	541	585
41.00	Transferred to other accounts	−2		
42.00	Transferred from other accounts	1	8	
43.00	Appropriation (total)	478	549	585
	Permanent:			
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	18	51	51
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	18		
68.90	Spending authority from offsetting collections (total)	36	51	51
70.00	Total new budget authority (gross)	514	600	636
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	68	86	130
72.95	From Federal sources: Receivables and unpaid, unfilled orders		18	18
72.99	Total unpaid obligations, start of year	68	104	148
73.10	Total new obligations	521	600	636
73.20	Total outlays (gross)	−485	−556	−633

73.45	Adjustments in unexpired accounts	−2		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	86	130	133
74.95	From Federal sources: Receivables and unpaid, unfilled orders	18	18	18
74.99	Total unpaid obligations, end of year	104	148	151
	Outlays (gross), detail:			
86.90	Outlays from new current authority	424	505	538
86.93	Outlays from current balances	43		44
86.97	Outlays from new permanent authority	18	51	51
87.00	Total outlays (gross)	485	556	633
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
	Federal sources:			
88.00	Drug enforcement	−10	−10	−10
88.00	Other Federal sources	−8	−41	−41
88.90	Total, offsetting collections (cash)	−18	−51	−51
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	−18		
	Net budget authority and outlays:			
89.00	Budget authority	478	549	585
90.00	Outlays	467	505	582

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

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

PERFORMANCE AND WORKLOAD MEASURES

	1998 actual	*1999 est.*	*2000 est.*
Reduce Violent Crime:			
Crime related costs avoided ($ billions)	.99	1.0	1.0
Future crimes avoided	503,955	450,000	450,000
Number of persons trained/developed (non-ATF)	60,156	52,000	52,000
Number of firearms traces	189,483	275,000	285,000
Average trace response time (# of days)	16.0	11.5	11.5
Collect the Revenue:			
Taxes and fees collected from the alcohol, firearms and explosives industries ($ billion)	12.4	12.4	13.0
Ratio of taxes and fees collected vs. resources expended to collect	$251: $1	$250: $1	$250: $1
Burden hours reduced	963,570	606,630	N/A
Protect the Public:			
Response to unsafe conditions and product deficiencies discovered (explosives)	1,071	677	677
The number of commodity seminars held	227	120	120
Workload Measures:			
Number of inspections (explosives)	8,908	9,000	9,000
Percent of population inspected (firearms)	11.3	12.0	12.0

Object Classification (in millions of dollars)

Identification code 20–1000–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	203	223	240
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	31	33	36
11.9	Total personnel compensation	235	257	277
12.1	Civilian personnel benefits	79	85	94
21.0	Travel and transportation of persons	17	20	23
22.0	Transportation of things	2	2	2
23.1	Rental payments to GSA	36	40	42
23.3	Communications, utilities, and miscellaneous charges	18	20	21
24.0	Printing and reproduction	2	2	2
25.2	Other services	54	76	73
26.0	Supplies and materials	10	10	11
31.0	Equipment	32	37	40
99.0	Subtotal, direct obligations	485	549	585
99.0	Reimbursable obligations	36	51	51
99.9	Total new obligations	521	600	636

Personnel Summary

Identification code 20–1000–0–1–751		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	3,741	4,001	4,131
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	132	116	113

Laboratory Facilities and Headquarters

For necessary expenses for the site acquisition and related costs of a new headquarters for the Bureau of Alcohol, Tobacco and Firearms, $15,000,000 to remain available for this project until expended: Provided, That the Bureau of Alcohol, Tobacco and Firearms and the Department of the Treasury, working in conjunction with the General Services Administration and within its available authorities, may proceed with a site acquisition, an exchange of property, or both.

Program and Financing (in millions of dollars)

Identification code 20–1003–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	62		15
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	7		
22.00	New budget authority (gross)	55		15
23.90	Total budgetary resources available for obligation	62		15
23.95	Total new obligations	−62		−15
	New budget authority (gross), detail:			
40.00	Appropriation	55		15
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year		62	41
73.10	Total new obligations	62		15
73.20	Total outlays (gross)		−21	−43
74.40	Unpaid obligations, end of year: Obligated balance, end of year	62	41	13
	Outlays (gross), detail:			
86.90	Outlays from new current authority			15
86.93	Outlays from current balances		21	28
87.00	Total outlays (gross)		21	43
	Net budget authority and outlays:			
89.00	Budget authority	55		15
90.00	Outlays		21	43

This appropriation is requested to provide funding for site acquisition for relocation of ATF headquarters employees to a new headquarters building that would be better suited to meeting physical protection and security needs than existing leased space provides.

General and special funds—Continued

LABORATORY FACILITIES AND HEADQUARTERS—Continued

Object Classification (in millions of dollars)

Identification code 20–1003–0–1–751	1998 actual	1999 est.	2000 est.
25.2 Other services	8		
32.0 Land and structures	54		15
99.9 Total new obligations	62		15

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20–5737–0–2–806	1998 actual	1999 est.	2000 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Deposits, internal revenue collections for Puerto Rico	230	217	217
02.02 Deposits, internal revenue collections for Puerto Rico, legislative proposal subject to PAYGO			46
02.99 Total receipts	230	217	263
Appropriation:			
05.01 Internal revenue collections for Puerto Rico	−230	−217	−217
05.02 Internal revenue collections for Puerto Rico, legislative proposal subject to PAYGO			−34
05.99 Subtotal appropriation	−230	−217	−251
07.99 Total balance, end of year			12

Program and Financing (in millions of dollars)

Identification code 20–5737–0–2–806	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	230	217	217
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	230	217	217
23.95 Total new obligations	−230	−217	−217
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	230	217	217
Change in unpaid obligations:			
73.10 Total new obligations	230	217	217
73.20 Total outlays (gross)	−230	−217	−217
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	230	217	217
Net budget authority and outlays:			
89.00 Budget authority	230	217	217
90.00 Outlays	230	217	217

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	*1998 actual*	*1999 est.*	*2000 est.*
Budget Authority	230	217	217
Outlays	230	217	217
Legislative proposal, subject to PAYGO:			
Budget Authority			34
Outlays			34
Total:			
Budget Authority	230	217	251
Outlays	230	217	251

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

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20–5737–4–2–806	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)			34
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			34
23.95 Total new obligations			−34
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)			34
Change in unpaid obligations:			
73.10 Total new obligations			34
73.20 Total outlays (gross)			−34
Outlays (gross), detail:			
86.97 Outlays from new permanent authority			34
Net budget authority and outlays:			
89.00 Budget authority			34
90.00 Outlays			34

The Puerto Rican Federal Relations Act mandates that excise taxes collected under the Internal Revenue laws of the United States on articles produced in Puerto Rico and either transported to the United States or consumed on the island are to be covered over to Puerto Rico (48 U.S.C. 734). The budget assumes that the full amount of the collections on Puerto Rico rum will be covered over. The Administration will propose legislation to eliminate a limitation on the amount of the cover over on rum imposed by 26 U.S.C. 7652. which is no longer justified. The legislation will also provide that, for five years, fifty cents per proof gallon would be dedicated for the Puerto Rico Conservation Trust Fund pursuant to an agreement between the Secretary of the Interior and the Governor of Puerto Rico. This proposal replaces a funding source lost as a consequence of the repeal of a provision of tax law.

UNITED STATES CUSTOMS SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Customs Service, including purchase and lease of up to 1,050 motor vehicles of which 550 are for replacement only and of which 1,030 are for police-type use and commercial operations; hire of motor vehicles; contracting with individuals for personal services abroad; not to exceed **[**$40,000**]** *$50,000* for official reception and representation expenses; and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service, **[**$1,642,565,000**]** *$1,720,370,000*, of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (19 U.S.C. 58c(f)(3)), shall be derived from that Account, *and of which $3,000,000 shall be derived only from the Harbor Services Fund*; 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 to exceed $5,000,000 shall be available until expended for conducting special operations **[**pursuant to 19 U.S.C. 2081, and**]***;* up to $8,000,000 shall be available until expended for the procurement of automation infrastructure items, including hardware, software, and installation*; up to $5,400,000, to be available until expended, may be transferred to the Treasury-wide Systems and Capital Investments Programs account for an international trade data system; and up to $5,000,000, to remain available until expended,* *for repairs to Customs facilities*: *Provided*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: [*Provided further,* That of the amount provided, an additional $2,400,000 shall be made available for staffing and resources for the child pornography cyber-smuggling initiative: *Provided further*, That $500,000 shall be available to fund the expansion of services at the Vermont World Trade Office: *Provided further,* That not to exceed $2,500,000 shall be available until expended for relocation of the Customs Air Branch from Belle Chase to Hammond, Louisiana:] *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[: *Provided further*, That of the amount provided, $9,500,000 shall not be available for obligation until September 30, 1999]. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

[For an additional amount for "Salaries and Expenses", $106,300,000, to remain available until expended for counterdrug initiatives: *Provided,* That the entire amount shall be available only to the extent that an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, is transmitted by the President to the Congress: *Provided further*, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further,* That none of the funds provided under this heading may be obligated until fifteen days after notice thereof has been transmitted to the Committees on Appropriations.] *(Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Public Law 105–277, Division B, Title V, chapter 5.)*

Unavailable Collections (in millions of dollars)

Identification code 20–0602–0–1–751		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year			
	Receipts:			
02.01	U.S. Customs users fees account, conveyance/passenger/other	336	317	375
02.02	U.S. Customs user fee accounts, merchandise processing, Treasury	904	922	941
02.99	Total receipts	1,240	1,239	1,316
	Appropriation:			
05.01	Salaries and expenses	−1,240	−1,239	−1,316
05.99	Subtotal appropriation	−1,240	−1,239	−1,316
07.99	Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20–0602–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.04	Commercial	1,024	1,110	1,136
00.05	Drug and other enforcement	858	1,054	959
09.01	Reimbursable program	438	455	536
10.00	Total new obligations	2,320	2,619	2,631
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	847	853	783
22.00	New budget authority (gross)	2,325	2,548	2,631
22.10	Resources available from recoveries of prior year obligations	4		
23.90	Total budgetary resources available for obligation	3,176	3,401	3,414
23.95	Total new obligations	−2,320	−2,619	−2,631
23.98	Unobligated balance expiring	−3		
24.40	Unobligated balance available, end of year	853	783	783
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	618	721	776
40.15	Appropriation (emergency)		101	
	Appropriation (special fund, indefinite):			
40.25	Appropriation (special fund, indefinite)(Customs user fees)	904	922	941
40.25	Appropriation (special fund, indefinite)(Harbor services fee collection)			3
40.35	Appropriation rescinded	−6		
40.60	Contingent emergency appropriation not available for obligations		5	
42.00	Transferred from other accounts	33	27	
43.00	Appropriation (total)	1,549	1,776	1,720
50.00	Reappropriation	2		
	Permanent:			
60.25	Appropriation (special fund, indefinite)	336	317	375
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	417	455	536
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	6		
68.15	From Federal sources: Adjustments to receivables and unpaid, unfilled orders	15		
68.90	Spending authority from offsetting collections (total)	438	455	536
70.00	Total new budget authority (gross)	2,325	2,548	2,631
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	271	292	194
72.95	From Federal sources: Receivables and unpaid, unfilled orders	110	116	116
72.99	Total unpaid obligations, start of year	381	408	310
73.10	Total new obligations	2,320	2,619	2,631
73.20	Total outlays (gross)	−2,254	−2,715	−2,636
73.40	Adjustments in expired accounts	−34		
73.45	Adjustments in unexpired accounts	−4		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	292	194	189
74.95	From Federal sources: Receivables and unpaid, unfilled orders	116	116	116
74.99	Total unpaid obligations, end of year	408	310	305
	Outlays (gross), detail:			
86.90	Outlays from new current authority	1,409	1,616	1,565
86.93	Outlays from current balances	208	298	164
86.97	Outlays from new permanent authority	611	743	877
86.98	Outlays from permanent balances	26	58	30
87.00	Total outlays (gross)	2,254	2,715	2,636
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
88.00	Federal sources	−407	−444	−523
88.40	Non-Federal sources	−10	−11	−13
88.90	Total, offsetting collections (cash)	−417	−455	−536
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	−6		
88.96	From Federal sources: Adjustment to receivables and unpaid, unfilled orders	−15		
	Net budget authority and outlays:			
89.00	Budget authority	1,887	2,093	2,095
90.00	Outlays	1,837	2,260	2,100

Summary of Budget Authority and Outlays

(in millions of dollars)

	1998 actual	1999 est.	2000 est.
Enacted/requested:			
Budget Authority	1,887	2,093	2,095
Outlays	1,837	2,260	2,100
Legislative proposal, not subject to PAYGO:			
Budget Authority			–312
Outlays			–312
Total:			
Budget Authority	1,887	2,093	1,783
Outlays	1,837	2,260	1,788

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.

Prior to 1999, the Customs Service budget consisted of three activities: Inspection and Control, Enforcement, and Tariff and Trade. These activities were developed in the early 1980's

General and special funds—Continued

SALARIES AND EXPENSES—Continued

and reflected the organizational needs and structure of Customs at that time. In order for Customs to effectively implement the requirements of the Results Act, a comprehensive restructuring from three to two budget activities was implemented beginning in FY 1999. The operations of the Customs Salaries and Expenses appropriation are divided into two major budget activities: "Commercial" and "Drug and Other Enforcement."

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

	1998 actual	1999 est.	2000 est.
Total Commercial Entry Summaries (millions)	19.7	21.6	23.4
Total Passengers (in millions):			
Land	380.0	379.4	387.0
Air	71.6	81.5	86.4
Sea	8.1	9.0	10.0
Total Carriers (thousands):			
Land	133,904.8	132,000	132,600
Air	817.4	886.0	948.3
Sea	199.7	175.0	180.0

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Overall Trade Compliance Rate	83%	85%	86%
Overall Passenger Compliance Rate:			
Land	98.0%	98.1%	98.2%
Air	97.6%	97.7%	97.7%
Revenue Collection Compliance Rate	99.06%	99.06%	99.06%
Collection (billions $)	22.1	22.0	21.9

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

	1998 actual	1999 est.	2000 est.
Quantity of Narcotics Seized (thousands of lbs.):			
Heroin	3.0	3.0	3.0
Cocaine	157.0	160.0	160.0
Marijuana	956.0	975.0	975.0
Number of Narcotics Seizures:			
Heroin	1,049	1,250	1,250
Cocaine	2,364	2,500	2,600
Marijuana	15,545	15,800	15,800
Currency/Real Property Seized (millions $)	378.9	214.0	214.5

The North American Free Trade Agreement Implementation Act (Public Law 103–182) extended the collection of existing Customs user fees (merchandise and passenger fees) through September 2003. Customs collects a fee on imports on behalf of the Army Corps of Engineers. Beginning in 2000, funding for this activity will be derived from the Harbor Services Fund.

Object Classification (in millions of dollars)

Identification code 20–0602–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	851	893	923
11.3	Other than full-time permanent	17	24	26
11.5	Other personnel compensation	201	214	233
11.9	Total personnel compensation	1,069	1,131	1,182
12.1	Civilian personnel benefits	264	292	310
21.0	Travel and transportation of persons	33	51	47
22.0	Transportation of things	3	7	6
23.1	Rental payments to GSA	134	164	150
23.2	Rental payments to others	1	2	2
23.3	Communications, utilities, and miscellaneous charges	37	44	38
24.0	Printing and reproduction	4	4	4
25.1	Advisory and assistance services	22	22	19
25.2	Other services	62	67	78
25.3	Purchases of goods and services from Government accounts	76	62	62
25.4	Operation and maintenance of facilities	11	11	8
25.5	Research and development contracts	1	1	4
25.7	Operation and maintenance of equipment	37	37	35
26.0	Supplies and materials	21	33	25
31.0	Equipment	100	235	124
32.0	Land and structures	2	1	
41.0	Grants, subsidies, and contributions	4		
99.0	Subtotal, direct obligations	1,881	2,164	2,094
99.0	Reimbursable obligations	438	455	536
99.5	Below reporting threshold	1		1
99.9	Total new obligations	2,320	2,619	2,631

Personnel Summary

Identification code 20–0602–0–1–751		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	16,964	17,236	17,389
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	2,025	2,475	2,475

SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of authorizing legislation, the Secretary shall increase the fee for conducting inspections for processing passengers, and the amount of such fee increase shall be deposited as an offsetting collection to this appropriation, to remain available until expended for the purposes of such inspections, and of which up to $5,400,000 may be transferred to the Treasury-wide Systems and Capital Investments Program account for an international trade data system: Provided further, That upon enactment of such authorizing legislation, the amount appropriated above from the General Fund shall be reduced by $312,400,000.

Program and Financing (in millions of dollars)

Identification code 20–0602–2–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.04	Commercial			−172
00.05	Drug and other enforcement			−140
09.01	Reimbursable program			312
10.00	Total new obligations			
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation			−312
	Permanent:			
68.00	Spending authority from offsetting collections: Offsetting collections (cash)			312
	Outlays (gross), detail:			
86.90	Outlays from new current authority			−312
86.97	Outlays from new permanent authority			312
87.00	Total outlays (gross)			
	Offsets:			
	Against gross budget authority and outlays:			
88.40	Offsetting collections (cash) from: Non-Federal sources			−312
	Net budget authority and outlays:			
89.00	Budget authority			−312

90.00	Outlays			−312

The Administration proposes to increase an existing fee paid by travelers arriving by commercial aircraft and commercial vessel from a place outside of the United States, and to remove certain exemptions from this fee. Proceeds of fee increase would partially offset Customs costs associated with air and sea passenger processing. Legislation will be transmitted to allow the Secretary to increase the fee paid by air and sea passengers and to remove existing exemptions from this fee.

Object Classification (in millions of dollars)

Identification code 20–0602–2–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
21.0	Travel and transportation of persons			−26
22.0	Transportation of things			−3
23.1	Rental payments to GSA			−103
23.2	Rental payments to others			−1
23.3	Communications, utilities, and miscellaneous charges			−25
24.0	Printing and reproduction			−3
25.1	Advisory and assistance services			−14
25.2	Other services			−34
25.3	Purchases of goods and services from Government accounts			−11
25.4	Operation and maintenance of facilities			−6
25.7	Operation and maintenance of equipment			−24
26.0	Supplies and materials			−15
31.0	Equipment			−47
99.0	Subtotal, direct obligations			−312
99.0	Reimbursable obligations			312
99.9	Total new obligations			

OPERATION, MAINTENANCE AND PROCUREMENT, AIR AND MARINE INTERDICTION PROGRAMS

For expenses, not otherwise provided for, necessary for the operation and maintenance of marine vessels, aircraft, and other related equipment of the Air and Marine Programs, including operational training and mission-related travel, and rental payments for facilities occupied by the air or marine interdiction and demand reduction programs, the operations of which include the following: the interdiction of narcotics and other goods; the provision of support to Customs and other Federal, State, and local agencies in the enforcement or administration of laws enforced by the Customs Service; and, at the discretion of the Commissioner of Customs, the provision of assistance to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts, ⟦$113,688,000⟧ *$109,413,000*, 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 ⟦1999⟧ *2000* without ⟦the prior approval of⟧ *notice to* the Committees on Appropriations. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

⟦For an additional amount for "Operation, Maintenance and Procurement, Air and Marine Interdiction Programs", $162,700,000, to remain available until expended: *Provided,* That of the amount provided, $153,000,000 shall be available for the procurement and conversion of two P–3B AEW aircraft and four P–3B Slick aircraft to be transferred from the Department of Defense to the Customs Service: *Provided further,* That the entire amount shall be available only to the extent that an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, is transmitted by the President to the Congress: *Provided further,* That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further,* That none of the funds provided under this heading may be obligated until fifteen days after notice thereof has been transmitted to the Committees on Appropriations.⟧ *(Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, as included in Public Law 105–277, Division B, Title V, chapter 5.)*

Program and Financing (in millions of dollars)

Identification code 20–0604–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Air and Marine Interdiction	85	112	91
00.02	P3 Interdiction	18	176	19
00.03	Procurement	29	8	
09.01	Reimbursable program	37	8	8
10.00	Total new obligations	169	304	118
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	52	20	1
22.00	New budget authority (gross)	130	285	117
22.10	Resources available from recoveries of prior year obligations	7		
23.90	Total budgetary resources available for obligation	189	305	118
23.95	Total new obligations	−169	−304	−118
24.40	Unobligated balance available, end of year	20	1	
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	93	114	109
40.15	Appropriation (emergency)		163	
43.00	Appropriation (total)	93	277	109
	Permanent:			
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	45	8	8
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	−8		
68.90	Spending authority from offsetting collections (total)	37	8	8
70.00	Total new budget authority (gross)	130	285	117
	Change in unpaid obligations:			
	Unpaid obligations, start of year:			
72.40	Obligated balance, start of year	94	146	242
72.95	From Federal sources: Receivables and unpaid, unfilled orders	9	1	1
72.99	Total unpaid obligations, start of year	103	147	243
73.10	Total new obligations	169	304	118
73.20	Total outlays (gross)	−114	−208	−176
73.40	Adjustments in expired accounts	−3		
73.45	Adjustments in unexpired accounts	−7		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	146	242	183
74.95	From Federal sources: Receivables and unpaid, unfilled orders	1	1	1
74.99	Total unpaid obligations, end of year	147	243	184
	Outlays (gross), detail:			
86.90	Outlays from new current authority	74	180	71
86.93	Outlays from current balances	40	13	97
86.97	Outlays from new permanent authority		8	8
86.98	Outlays from permanent balances		7	
87.00	Total outlays (gross)	114	208	176
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−45	−8	−8
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	8		
	Net budget authority and outlays:			
89.00	Budget authority	93	277	109
90.00	Outlays	69	200	168

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

General and special funds—Continued

SALARIES AND EXPENSES—Continued

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

interdiction of narcotics by other Federal, State and local agencies.

Object Classification (in millions of dollars)

Identification code 20–0604–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
21.0	Travel and transportation of persons	4	7	4
22.0	Transportation of things	....	1	....
23.2	Rental payments to others	2	2	2
23.3	Communications, utilities, and miscellaneous charges	4	5	3
25.2	Other services	4	6	3
25.3	Purchases of goods and services from Government accounts	3	5	3
25.4	Operation and maintenance of facilities	3	4	2
25.7	Operation and maintenance of equipment	51	76	43
26.0	Supplies and materials	29	46	24
31.0	Equipment	32	144	26
99.0	Subtotal, direct obligations	132	296	110
99.0	Reimbursable obligations	37	8	8
99.9	Total new obligations	169	304	118

[CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES]

[For an additional amount for "Customs Facilities, Construction, Improvements and Related Expenses", $7,000,000, to remain available until expended: *Provided*, That the entire amount shall be available only to the extent that an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, is transmitted by the President to the Congress: *Provided further*, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That none of the funds provided under this heading may be obligated until fifteen days after notice thereof has been transmitted to the Committees on Appropriations.] *(Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, as included in Public Law 105–277, Division B, Title V, chapter 5.)*

Program and Financing (in millions of dollars)

Identification code 20–0608–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	2	18	....
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	6	11	....
22.00	New budget authority (gross)	....	7	....
22.10	Resources available from recoveries of prior year obligations	7	....	....
23.90	Total budgetary resources available for obligation	13	18	....
23.95	Total new obligations	−2	−18	....
24.40	Unobligated balance available, end of year	11	....	....
	New budget authority (gross), detail:			
40.15	Appropriation (emergency)	....	7	....
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	7	1	17
73.10	Total new obligations	2	18	....
73.20	Total outlays (gross)	−2	−2	−7
73.45	Adjustments in unexpired accounts	−7	....	....
74.40	Unpaid obligations, end of year: Obligated balance, end of year	1	17	10
	Outlays (gross), detail:			
86.90	Outlays from new current authority	....	1	....
86.93	Outlays from current balances	2	1	7
87.00	Total outlays (gross)	2	2	7
	Net budget authority and outlays:			
89.00	Budget authority	....	7	....
90.00	Outlays	2	2	7

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

Object Classification (in millions of dollars)

Identification code 20–0608–0–1–751		1998 actual	1999 est.	2000 est.
25.2	Direct obligations: Other services	1	16	....
99.5	Below reporting threshold	1	2	....
99.9	Total new obligations	2	18	....

AUTOMATION MODERNIZATION

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of authorizing legislation, the Secretary shall charge a fee for the use of Customs automated systems, and such fee shall be deposited as an offsetting collection to this appropriation, to become available on October 1, 2000 and remain available until expended, for the purpose of modernizing Customs automated commercial operations, and of which $13,000,000 shall be for an international trade data system: Provided further, That upon enactment of such authorizing legislation, the amount appropriated above from the General Fund shall be reduced by $163,000,000: Provided further, That none of these funds shall be obligated until ten days after a spending plan for the funds has been submitted to the Office of Management and Budget and the Treasury Investment Review Board.

Unavailable Collections (in millions of dollars)

Identification code 20–5698–0–2–751		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year	....	....	....
03.00	Offsetting collections, legislative proposal not subject to PAYGO	....	....	163
07.99	Total balance, end of year	....	....	163

Program and Financing (in millions of dollars)

Identification code 20–5698–2–2–751		1998 actual	1999 est.	2000 est.
	New budget authority (gross), detail:			
	Spending authority from offsetting collections:			
68.00	Offsetting collections (cash)	....	....	163
68.45	Portion not available for obligation (limitation on obligations)	....	....	−163
68.90	Spending authority from offsetting collections (total)	....	....	....
	Offsets:			
	Against gross budget authority and outlays:			
88.40	Offsetting collections (cash) from: Non-Federal sources	....	....	−163
	Net budget authority and outlays:			
89.00	Budget authority	....	....	−163
90.00	Outlays	....	....	−163

The Administration proposes to establish a fee for the use of Customs automated systems. The fee will be charged to users of any Customs automated system based on the user's units of data input. Proceeds of the fee will offset the costs of modernizing Customs automated commercial operations and an international trade data system, and will be available for obligation after 2000. Legislation will be transmitted to allow the Secretary to establish a fee for the use of Customs automated systems.

CUSTOMS SERVICES AT SMALL AIRPORTS

Unavailable Collections (in millions of dollars)

Identification code 20–5694–0–2–751	1998 actual	1999 est.	2000 est.
Balance, start of year:			
01.99 Balance, start of year	....	....	....
Receipts:			
02.01 User fees for customs service	2	2	2
Appropriation:			
05.01 Customs services at small airports	−2	−2	−2
05.99 Subtotal appropriation	−2	−2	−2
07.99 Total balance, end of year	....	....	....

Program and Financing (in millions of dollars)

Identification code 20–5694–0–2–751	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Direct program	2	2	2
09.01 Reimbursable program	1	1	1
10.00 Total new obligations	3	3	3
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	1	2	1
22.00 New budget authority (gross)	2	3	3
23.90 Total budgetary resources available for obligation	3	5	4
23.95 Total new obligations	−3	−3	−3
24.40 Unobligated balance available, end of year	2	1	1
New budget authority (gross), detail:			
Current:			
40.25 Appropriation (special fund, indefinite)	2	....	....
Permanent:			
60.25 Appropriation (special fund, indefinite)	....	2	2
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	1	1	1
70.00 Total new budget authority (gross)	3	3	3
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	1	....	1
73.10 Total new obligations	3	3	3
73.20 Total outlays (gross)	−2	−2	−2
74.40 Unpaid obligations, end of year: Obligated balance, end of year	....	1	1
Outlays (gross), detail:			
86.90 Outlays from new current authority	2	....	....
86.97 Outlays from new permanent authority	1	3	1
87.00 Total outlays (gross)	2	2	2
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	−1	−1	−1
Net budget authority and outlays:			
89.00 Budget authority	1	2	2
90.00 Outlays	2	1	1

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	1998 actual	1999 est.	2000 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
99.0 Reimbursable obligations: Subtotal, reimbursable obligations	1	1	1
99.5 Below reporting threshold	1	1	1
99.9 Total new obligations	3	3	3

Personnel Summary

Identification code 20–5694–0–2–751	1998 actual	1999 est.	2000 est.
1001 Total compensable workyears: Full-time equivalent employment	57	63	69

[HARBOR MAINTENANCE]

[FEE COLLECTION]

[(INCLUDING TRANSFER OF FUNDS)]

[For administrative expenses related to the collection of the Harbor Maintenance Fee, pursuant to Public Law 103–182, $3,000,000, to be derived from the Harbor Maintenance Trust Fund and to be transferred to and merged with the Customs "Salaries and Expenses" account for such purposes.] *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–8870–0–7–751	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 25.2)	3	3	....
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	3	3	....
23.95 Total new obligations	−3	−3	....
New budget authority (gross), detail:			
40.26 Appropriation (trust fund, definite)	3	3	....
Change in unpaid obligations:			
73.10 Total new obligations	3	3	....
73.20 Total outlays (gross)	−3	−3	....
Outlays (gross), detail:			
86.90 Outlays from new current authority	3	3	....
Net budget authority and outlays:			
89.00 Budget authority	3	3	....
90.00 Outlays	3	3	....

Customs collects a fee on imports on behalf of the U.S. Army Corps of Engineers. In 1998, collections are estimated at $645 million. This appropriation provides funding derived from the Harbor Services Trust Fund to offset costs incurred by Customs in collecting the fee. Starting in 2000, funding will be derived from the Harbor Services Fund to offset customs cost related to the fee collection.

Trust Funds

REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

Unavailable Collections (in millions of dollars)

Identification code 20–5687–0–2–806	1998 actual	1999 est.	2000 est.
Balance, start of year:			
01.99 Balance, start of year	....	....	3
Receipts:			
02.01 Deposits, duties and taxes, Puerto Rico, U.S. Customs Service	112	114	116
04.00 Total: Balances and collections	112	114	119
Appropriation:			
05.01 Refunds, transfers, and expenses of operation, Puerto Rico	−112	−111	−112
07.99 Total balance, end of year	....	3	7

General and special funds—Continued

REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO—Continued

Program and Financing (in millions of dollars)

Identification code 20–5687–0–2–806	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
00.01 Direct obligations	115	111	112
09.01 Reimbursable program	4	4	4
10.00 Total new obligations	119	115	116
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	3	1	−3
22.00 New budget authority (gross)	116	111	112
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	120	112	109
23.95 Total new obligations	−119	−115	−116
24.40 Unobligated balance available, end of year	1	−3	−7
New budget authority (gross), detail:			
60.25 Appropriation (special fund, indefinite)	112	111	112
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	5		
70.00 Total new budget authority (gross)	117	111	112
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	10	14	18
73.10 Total new obligations	119	115	116
73.20 Total outlays (gross)	−115	−111	−112
73.45 Adjustments in unexpired accounts	−1		
74.40 Unpaid obligations, end of year: Obligated balance, end of year	14	18	22
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	115	111	112
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	−5		
Net budget authority and outlays:			
89.00 Budget authority	111	111	112
90.00 Outlays	110	111	112

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	1998 actual	1999 est.	2000 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	15	15	15
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	18	18	18
12.1 Civilian personnel benefits	6	6	9
21.0 Travel and transportation of persons	1	1	2
22.0 Transportation of things			1
23.3 Communications, utilities, and miscellaneous charges	1	1	3
25.1 Advisory and assistance services		10	8
25.2 Other services	7		
25.4 Operation and maintenance of facilities	2		
25.7 Operation and maintenance of equipment	2		
26.0 Supplies and materials	1	1	2
31.0 Equipment	3	3	3
41.0 Payments to the Treasurer of Puerto Rico	72	69	56
44.0 Refunds	2	2	10
99.0 Subtotal, direct obligations	115	111	112
99.0 Reimbursable obligations	2	4	4
99.5 Below reporting threshold	2		
99.9 Total new obligations	119	115	116

Personnel Summary

Identification code 20–5687–0–2–806	1998 actual	1999 est.	2000 est.
1001 Total compensable workyears: Full-time equivalent employment	337	380	380

REFUNDS, TRANSFERS, AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Unavailable Collections (in millions of dollars)

Identification code 20–8789–0–7–751	1998 actual	1999 est.	2000 est.
Balance, start of year:			
01.99 Balance, start of year			
Receipts:			
02.01 Proceeds of sales of unclaimed, abandoned, and seized goods, U.S. Customs Service, Treasury	5	7	7
Appropriation:			
05.01 Refunds, transfers and expenses, unclaimed, and abandoned goods	−5	−7	−7
07.99 Total balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20–8789–0–7–751	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total new obligations	8	7	5
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	4	1	1
22.00 New budget authority (gross)	5	7	7
23.90 Total budgetary resources available for obligation	9	8	8
23.95 Total new obligations	−8	−7	−5
24.40 Unobligated balance available, end of year	1	1	3
New budget authority (gross), detail:			
60.27 Appropriation (trust fund, indefinite)	5	7	7
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year		2	2
73.10 Total new obligations	8	7	5
73.20 Total outlays (gross)	−5	−5	−5
74.40 Unpaid obligations, end of year: Obligated balance, end of year	2	2	
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2	5	7
86.98 Outlays from permanent balances	4		
87.00 Total outlays (gross)	5	5	5
Net budget authority and outlays:			
89.00 Budget authority	5	7	7
90.00 Outlays	6	5	5

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

Object Classification (in millions of dollars)

Identification code 20–8789–0–7–751	1998 actual	1999 est.	2000 est.
25.2 Other services	5		

25.7	Operation and maintenance of equipment	2	7	5
99.0	Subtotal, direct obligations	7	7	5
99.5	Below reporting threshold	1		
99.9	Total new obligations	8	7	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		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Operating expenditures:			
09.01	Currency program	373	453	446
09.02	Postage program	67	63	60
09.03	Other programs	3	3	3
	Capital investment:			
09.11	Purchase of operating equipment	23	60	59
09.12	Plant alterations and experimental equipment	1	1	1
10.00	Total new obligations	467	580	569
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	63	48	52
22.00	New budget authority (gross)	452	584	572
23.90	Total budgetary resources available for obligation	515	632	624
23.95	Total new obligations	−467	−580	−569
24.40	Unobligated balance available, end of year	48	52	55
	New budget authority (gross), detail:			
68.00	Spending authority from offsetting collections (gross): Offsetting collections (cash)	452	584	572
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	120	90	96
73.10	Total new obligations	467	580	569
73.20	Total outlays (gross)	−497	−574	−552
74.40	Unpaid obligations, end of year: Obligated balance, end of year	90	96	113
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	452	584	572
86.98	Outlays from permanent balances	45	−10	−20
87.00	Total outlays (gross)	497	574	552
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
	Non-Federal sources:			
88.40	Federal sources—Currency	−380	−515	−506
88.40	Federal sources—Other	−7	−7	−7
88.40	Non-Federal sources—Postage	−63	−60	−57
88.40	Non-Federal sources—Other	−2	−2	−2
88.90	Total, offsetting collections (cash)	−452	−584	−572
	Net budget authority and outlays:			
89.00	Budget authority			
90.00	Outlays	45	−10	−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 1999 and 2000 are estimated to be 11.4 and 9.0 billion notes, respectively. During 1998, the Bureau delivered 9.2 billion Federal Reserve notes.

Stamps.—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 1999 and 2000 are estimated to be 18.0 and 15.0 respectively. In 1998, the Bureau delivered 19.7 billion stamps.

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

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

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

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

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

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

The operations of the Bureau are currently financed by means of a revolving fund established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), which requires the Bureau to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The Bureau is also authorized to assess amounts to acquire capital equipment and provide for working capital needs. Bureau operations during 1998 resulted in a decrease to retained earnings of $22.6 million.

PERFORMANCE MEASURES

	1998 actual	1999 est.	2000 est.
Manufacturing workyears	2,068	2,145	1,995
Protection and accountability of assets	399	395	395
Resource management workyears	320	310	310
Total workyears	2,787	2,850	2,700
Manufacturing:			
Federal Reserve orders met as requested	100%	100%	100%
USPS orders met as requested	100%	100%	100%
Change in productivity from prior year	1.5%	+%	+%
Manufacturing cost for currency (cost per 1000 notes)	$24.34	$26.50	$29.00
Manufacturing cost for stamps 100 stamp flag coil pressure sensitive (cost per 1000 stamps)	$1.39	$1.43	$1.46
Notes returned by Federal Reserve due to manufacturing defect (per million notes)	.0039	.025	.0250
Stamps returned by USPS due to manufacturing defect (per million notes)	.0518	.1000	.1000
Notes returned by Federal Reserve because of counterfeit deterrence defect (per million notes)	.0049	.0200	.0200
Workload Measure:			
Federal Reserve note deliveries (in billions)	9.2	11.4	9.0
Postage stamp deliveries (in billions)	19.7	18.0	15.0
Protection and Accountability of Assets:			
Currency shipment discrepancies (per million notes)	.0192	.0100	.0100
Postage Stamp discrepancies (per million stamps)	12.8	20.0	20.0
Resource Management:			
Annual financial statement audit opinion	[1]	[2]	[2]

[1] Unqualified opinion received.

[2] Unqualified opinion expected.

Intragovernmental funds—Continued

BUREAU OF ENGRAVING AND PRINTING FUND—Continued

Statement of Operations (in millions of dollars)

Identification code 20–4502–0–4–803		1997 actual	1998 actual	1999 est.	2000 est.
0101	Revenue	431	437	549	518
0102	Expense	–458	–460	–524	–488
0109	Net income or loss (–)	–27	–23	25	30

Balance Sheet (in millions of dollars)

Identification code 20–4502–0–4–803		1997 actual	1998 actual	1999 est.	2000 est.
	ASSETS:				
	Non-Federal assets:				
1206	Receivables, net	43	41	41	36
1207	Advances and prepayments	2	1	1	1
	Other Federal assets:				
1801	Cash and other monetary assets	183	138	148	168
1802	Inventories and related properties	54	70	74	61
1803	Property, plant and equipment, net	361	351	360	391
1901	Other assets—Machinery repair parts	24	27	27	27
1999	Total assets	667	628	651	684
	LIABILITIES:				
2101	Federal liabilities: Accounts payable	22	23	22	21
	Non-Federal liabilities:				
2201	Accounts payable	44	24	25	27
2206	Pension and other actuarial liabilities	38	41	39	41
2999	Total liabilities	104	88	86	89
	NET POSITION:				
3100	Appropriated capital	32	32	32	32
3300	Cumulative results of operations	531	508	533	563
3999	Total net position	563	540	565	595
4999	Total liabilities and net position	667	628	651	684

Object Classification (in millions of dollars)

Identification code 20–4502–0–4–803		1998 actual	1999 est.	2000 est.
	Personnel compensation:			
11.1	Full-time permanent	123	126	125
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	27	32	30
11.9	Total personnel compensation	153	161	158
12.1	Civilian personnel benefits	29	32	32
21.0	Travel and transportation of persons	1	2	2
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	11	15	12
24.0	Printing and reproduction	1	1	1
25.2	Other services	51	56	57
26.0	Supplies and materials	195	249	244
31.0	Equipment	24	61	60
42.0	Insurance claims and indemnities	....	1	1
99.9	Total new obligations	467	580	569

Personnel Summary

Identification code 20–4502–0–4–803		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	2,532	2,589	2,589

UNITED STATES MINT

Federal Funds

Public enterprise revolving funds:

UNITED STATES MINT PUBLIC ENTERPRISE FUND

Program and Financing (in millions of dollars)

Identification code 20–4159–0–3–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
09.01	Circulating coinage	364	248	200
09.02	Numismatic and investment products	621	868	951
09.03	Protection	19	18	20
10.00	Total new obligations	1,004	1,134	1,171
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	14	31	31
22.00	New budget authority (gross)	1,021	1,134	1,171
23.90	Total budgetary resources available for obligation	1,035	1,165	1,202
23.95	Total new obligations	−1,004	−1,134	−1,171
24.40	Unobligated balance available, end of year	31	31	31
	New budget authority (gross), detail:			
68.00	Spending authority from offsetting collections (gross): Offsetting collections (cash)	1,021	1,134	1,171
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	93	172	172
73.10	Total new obligations	1,004	1,134	1,171
73.20	Total outlays (gross)	−925	−1,134	−1,171
74.40	Unpaid obligations, end of year: Obligated balance, end of year	172	172	172
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	925	1,134	1,171
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
	Non-Federal sources:			
88.40	circulating coinage	−389	−266	−220
88.40	numismatic and investment products	−632	−868	−951
88.90	Total, offsetting collections (cash)	−1,021	−1,134	−1,171
	Net budget authority and outlays:			
89.00	Budget authority	....	....	....
90.00	Outlays	−96	....	....

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

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 the estimate of receipts is profit, which is deposited as seigniorage to the general fund. In 1998, the Mint transferred $562 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 2000, this activity will manufacture 17.9 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 public. These coins include annual recurring programs such as proof and uncirculated sets, silver proof coins, the American Eagle gold and silver bullion uncirculated and proof coins, American Eagle platinum coins, and national and historic medals. The activity also includes nonrecurring programs for coins and medals which are legislated to commemorate specific events or individuals. In 2000, this activity will fund the Library of Congress Bicentennial Commemorative Coin Act of 1998. 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.

	1998 actual	1999 est.	2000 est.
Circulating Coinage Activity:			
Frequency of time meeting a minimum inventory level	81.8%	100%	100%
Federal Reserve Bank Customer Satisfaction Survey—	NA	85%	85%
Average cost per 1000 units of circulating clad coinage (including metal)	N/A	$33.84	$34.48
Average cost per 1000 units of circulating pennies (including metal)	N/A	$7.69	$7.74
Clad coins produced per circulating production payroll dollars	N/A	170	170
Numismatic and Investment Products:			
American Customer Satisfaction Index score of 85	N/A	85	75
Percentage of Numismatic product orders shipped within the Mint's published turnaround time standards	N/A	98	98
Numismatic contribution margin for: bullion	N/A	1%	1%
non-bullion	N/A	15%	15%
Protection:			
Losses as a percentage of Reserve Value	0.000	0.000	0.000

* Based upon data through 7/31/98.

Statement of Operations (in millions of dollars)

Identification code 20–4159–0–3–803		1997 actual	1998 actual	1999 est.	2000 est.
0101	Revenue	715	1,035	1,165	1,202
0102	Expense	–701	–1,004	–1,134	–1,171
0109	Net income or loss (–)	14	31	31	31

Balance Sheet (in millions of dollars)

Identification code 20–4159–0–3–803		1997 actual	1998 actual	1999 est.	2000 est.
	ASSETS:				
	Federal assets:				
1101	Fund balances with Treasury	107	202	107	110
	Investments in US securities:				
1106	Receivables, net	4	3	3	3
1107	Advances and prepayments	13	....	6	6
	Other Federal assets:				
1802	Inventories and related properties	298	178	305	290
1803	Property, plant and equipment, net	100	154	294	347
1901	Other assets	65	55	60	60
1999	Total assets	587	592	775	816
	LIABILITIES:				
2101	Federal liabilities: Accounts payable	137	93	120	125
	Non-Federal liabilities:				
2201	Accounts payable	23	39	12	15
2207	Other	50	45	120	117
2999	Total liabilities	210	177	252	257
	NET POSITION:				
3300	Cumulative results of operations	377	415	523	559
3999	Total net position	377	415	523	559
4999	Total liabilities and net position	587	592	775	816

Object Classification (in millions of dollars)

Identification code 20–4159–0–3–803		1998 actual	1999 est.	2000 est.
	Personnel compensation:			
11.1	Full-time permanent	79	98	100
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	7	4	4
11.9	Total personnel compensation	87	103	105
12.1	Civilian personnel benefits	22	26	27
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	3	4	4
22.0	Transportation of things	11	14	18
23.1	Rental payments to GSA	3	1	....
23.2	Rental payments to others	2	1	1
23.3	Communications,utilities,and miscellanoues charges	12	18	20
24.0	Printing and reproduction	2	3	3
25.2	Other services	48	60	58
26.0	Supplies and materials	681	834	878
31.0	Equipment	34	44	25
32.0	Land and structures	98	25	31
99.9	Total new obligations	1,004	1,134	1,171

Personnel Summary

Identification code 20–4159–0–3–803		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	2,010	2,466	2,475

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, ⟦$176,500,000⟧ *$182,219,000*, of which not to exceed $2,500 shall be available for official reception and representation expenses, and of which not to exceed $2,000,000 shall remain available until ⟦September 30, 2001⟧ *expended*, for ⟦information⟧ systems modernization ⟦initiatives⟧: *Provided*, That the sum appropriated herein from the General Fund for fiscal year ⟦1999⟧ *2000* 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 ⟦1999⟧ *2000* appropriation from the General Fund estimated at ⟦$172,100,000⟧ *$177,819,000*, and in addition, $20,000, to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section ⟦102⟧ *1012* of Public Law 101–380⟦: *Provided further*, That notwithstanding any other provisions of law, effective upon enactment and thereafter, the Bureau of the Public Debt shall be fully and directly reimbursed by the funds described in section 104 of Public Law 101–136 (103 Stat. 789) for costs and services performed by the Bureau in the administration of such funds⟧. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0560–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Savings and retirement securities	119	136	139
00.02	Marketable and special securities	49	40	39
00.03	Reimbursements to Federal Reserve Banks	140	145	169
09.01	Reimbursable program	6	8	8
10.00	Total new obligations	314	329	355

General and special funds—Continued

ADMINISTERING THE PUBLIC DEBT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20–0560–0–1–803		1998 actual	1999 est.	2000 est.
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	11	8	
22.00	New budget authority (gross)	311	321	355
23.90	Total budgetary resources available for obligation	322	329	355
23.95	Total new obligations	−314	−329	−355
24.40	Unobligated balance available, end of year	8		
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	170	173	178
42.00	Transferred from other accounts		1	
43.00	Appropriation (total)	170	174	178
	Permanent:			
60.05	Appropriation (indefinite)	135	139	169
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	6	8	8
70.00	Total new budget authority (gross)	311	321	355
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	51	89	100
73.10	Total new obligations	314	329	355
73.20	Total outlays (gross)	−276	−318	−336
74.40	Unpaid obligations, end of year: Obligated balance, end of year	89	100	119
	Outlays (gross), detail:			
86.90	Outlays from new current authority	159	150	150
86.93	Outlays from current balances	12	15	24
86.97	Outlays from new permanent authority	79	112	127
86.98	Outlays from permanent balances	26	41	35
87.00	Total outlays (gross)	276	318	336
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
88.00	Federal sources	−2	−4	−4
88.40	Non-Federal sources	−4	−4	−4
88.90	Total, offsetting collections (cash)	−6	−8	−8
	Net budget authority and outlays:			
89.00	Budget authority	305	313	347
90.00	Outlays	269	310	328

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.

	1998 actual	1999 est.	2000 est.
Number of Savings Securities Redemptions (000)	73,795	79,000	73,500
Number of Savings Securities Issued (000)	55,060	65,000	60,000
Number of Reissues and Claims (000)	3,250	4,000	4,000
Provide quality service to purchasers of savings bonds:			
Percent over-the-counter issued within three weeks	99.9	95	95
Percent of customer service transactions within four weeks	92.61	90	90

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

	1998 actual	1999 est.	2000 est.
Meet the borrowing needs of the Federal Government:			
Percent of auctions completed without error	100	100	100
Percent completed within one hour	90	90	95
Quality service to investors:			
Percent of TD transactions within 3 weeks	98.9	90	90
Percent of TD payments timely	100	100	100
Percent of TD payments accurately	100	99.9	99.9
Percent CBE payments accurately and timely	100	100	100
Process Government Securities Investment Program transactions timely	N/A	100	100
Process Government Securities Investment Program transactions accurately	N/A	99.9	99.9

Object Classification (in millions of dollars)

Identification code 20–0560–0–1–803		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	65	57	60
11.5	Other personnel compensation	4	4	4
11.9	Total personnel compensation	69	61	64
12.1	Civilian personnel benefits	16	14	15
21.0	Travel and transportation of persons	2	2	2
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	17	19	18
24.0	Printing and reproduction	5	4	4
25.1	Advisory and assistance services	1		
25.2	Other services	38	38	38
25.3	Purchases of goods and services from Government accounts	142	163	188
25.7	Operation and maintenance of equipment	3	3	3
26.0	Supplies and materials	2	3	2
31.0	Equipment	6	6	6
99.0	Subtotal, direct obligations	308	320	347
99.0	Reimbursable obligations	6	8	8
99.5	Below reporting threshold		1	
99.9	Total new obligations	314	329	355

Personnel Summary

Identification code 20–0560–0–1–803		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	1,656	1,480	1,480
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	93	93	93

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 20–1710–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 42.0)	1	1	1

	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	1	1	1
23.95	Total new obligations	−1	−1	−1
	New budget authority (gross), detail:			
60.00	Appropriation	1	1	1
	Change in unpaid obligations:			
73.10	Total new obligations	1	1	1
73.20	Total outlays (gross)	−1	−1	−1
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	1	1	1
	Net budget authority and outlays:			
89.00	Budget authority	1	1	1
90.00	Outlays	1	1	1

This account was created as self-insurance to cover losses in shipment of Government property such as coins, currency, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption of savings bonds. Approximately 500 claims are paid annually.

INTERNAL REVENUE SERVICE

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

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

The IRS is changing the way it uses measures to focus attention on priorities, assess organizational performance and identify improvement opportunities. Management processes and activities are being realigned to ensure that they support the mission of the IRS and incorporate the principles of a balanced measurement system. Under this new approach, the framework for measuring organizational performance will balance 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 will ensure that customer and employee satisfaction share equal importance with business results in driving the agency's actions and programs.

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

SERVICEWIDE PERFORMANCE MEASURES

	1998 actual	*1999 est.*	*2000 est.*
Strategic Goals:			
Service to Each Taxpayer:			
Toll-Free Level of Access	89.9%	80–90%	80–90%
Number of Calls Answered—Includes Automated (millions)—workload projection only [1]	113.3	120.3	120.3
Tax Law Accuracy Rate for Taxpayer Inquiries (Toll Free)	93.8%	[2] 85%	[2] 85%
Customer Satisfaction—Toll Free	N/A	Baseline	TBD
Number of Taxpayers Served—Walk-In (millions)—workload projection only [1]	10.3	10.0	10.0
Customer Satisfaction—Walk-In	N/A	Baseline	TBD
Customer Satisfaction—Field and Office Examination	N/A	Baseline	TBD
Field Collection Quality	N/A	Baseline	TBD
Field and Office Examination Quality	N/A	Baseline	TBD
Customer Satisfaction—Field Collection	N/A	Baseline	TBD
Service to All Taxpayers:			
Total Net Revenue Collected (trillions)—workload projection only [1]	$1.616	$1.725	$1.785
Total Enforcement Revenue Collected—workload projection only [1]	$35.2	$33.3	$33.3
Total Enforcement Revenue Protected—workload projection only [1]	$7.2	$7.2	$7.2
Alternative Treatment Revenue Collected	N/A	Baseline	TDB
Productivity Through a Quality Work Environment:			
Employee Satisfaction (Servicewide)	N/A	Baseline	TBD
IRS Productivity Measure (placeholder)	N/A	N/A	Baseline

[1] This measure is not intended to be a performance target but is to be used only as a workload projection.
[2] Starting in 1999, Tax Law Accuracy will be generated by the Centralized Quality Review System (CQRS), a new quality review system that is more comprehensive than the Integrated Test Call Survey System (ITCSS) used in prior years.

Federal Funds

General and special funds:

PROCESSING, ASSISTANCE, AND MANAGEMENT

For necessary expenses of the Internal Revenue Service for tax returns processing; revenue accounting; tax law and account assistance to taxpayers by telephone and correspondence; programs to match information returns and tax returns; management services; rent and utilities; and [inspection; including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and] services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; [$3,086,208,000] *$3,312,535,000*, of which up to $3,700,000 shall be for the Tax Counseling for the Elderly Program, and of which not to exceed $25,000 shall be for official reception and representation expenses[: *Provided*, That of the amount provided, $105,000,000 shall remain available until expended for postage and shall not be obligated before September 30, 1999: *Provided further*, That, pursuant to 39 U.S.C. 3206(a), funds shall continue to be provided to the United States Postal Service for postage due: *Provided further*, That of the amount provided, $25,000,000 shall not be available for obligation until September 30, 1999]. *(Treasury, Postal Service, and General Government Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Unavailable Collections (in millions of dollars)

Identification code 20–0912–0–1–803		1998 actual	1999 est.	2000 est.
	Balance, start of year:			
01.99	Balance, start of year	6	4	....
	Receipts:			
02.01	New installment agreements fees	82	85	87
02.02	Restructured installment agreements fees	11	11	11
02.03	Enrolled agent fee increase	....	2	....
02.04	General user fees, miscellaneous retained fees	3	3	3
02.99	Total receipts	96	101	101
04.00	Total: Balances and collections	102	105	101
	Appropriation:			
05.01	Processing, assistance, and management	−19	−86	−82
05.02	Tax law enforcement	−2	−19	−19
05.03	Information systems	−77	....	....
05.99	Subtotal appropriation	−98	−105	−101
07.99	Total balance, end of year	4	....	....

Program and Financing (in millions of dollars)

Identification code 20–0912–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Submission processing	848	929	998
00.02	Telephone and correspondence	845	839	1,030
00.03	Document matching	57	61	63
00.04	Inspection	103	....	....
00.05	Management services	516	583	617
00.06	Rent and utilities	600	671	688
09.01	Reimbursable program	33	33	33
10.00	Total new obligations	3,002	3,116	3,429

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		1998 actual	1999 est.	2000 est.
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	*37	12	
22.00	New budget authority (gross)	2,997	3,104	3,429
22.10	Resources available from recoveries of prior year obligations	5		
22.21	Unobligated balance transferred to other accounts	* −27		
23.90	Total budgetary resources available for obligation	3,012	3,116	3,429
23.95	Total new obligations	−3,002	−3,116	−3,429
24.40	Unobligated balance available, end of year	12		
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	2,925	3,086	3,313
41.00	Transferred to other accounts		−101	
42.00	Transferred from other accounts	20		
43.00	Appropriation (total)	2,945	2,985	3,313
	Permanent:			
60.25	Appropriation (special fund, indefinite)	19	86	82
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	33	33	34
70.00	Total new budget authority (gross)	2,997	3,104	3,429
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	270	538	674
73.10	Total new obligations	3,002	3,116	3,429
73.20	Total outlays (gross)	−2,723	−2,980	−3,400
73.40	Adjustments in expired accounts	−4		
73.45	Adjustments in unexpired accounts	−5		
74.40	Unpaid obligations, end of year: Obligated balance, end of year	538	674	703
	Outlays (gross), detail:			
86.90	Outlays from new current authority	2,570	2,716	3,015
86.93	Outlays from current balances	120	148	269
86.97	Outlays from new permanent authority	33	116	113
86.98	Outlays from permanent balances			3
87.00	Total outlays (gross)	2,723	2,980	3,400
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−33	−33	−34
	Net budget authority and outlays:			
89.00	Budget authority	2,964	3,071	3,395
90.00	Outlays	2,690	2,947	3,366

*Under review.

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

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

Telephone and Correspondence.—This activity enables the IRS to ensure that taxpayers have an advocate to represent their interests within the Service; resolve taxpayers' problems through prompt identification, referral and settlement; prevent future problems through prompt identification of the underlying causes of taxpayers' problems; operate districts' and service centers' toll-free telephone operations, which provide responses to taxpayer requests received via telephone; perform adjustments and taxpayer relations functions which receive and analyze taxpayer inquiries initiated by correspondence; initiate contacts with taxpayers to resolve accounts before District Office action is required; prepare and issue letters proposing assessments; issue statutory notices of deficiency; operate the Automated Collection System; and determine taxpayers' correct income levels and corresponding tax liabilities.

Inspection.—Pursuant to Public Law 105–206, the functions and associated resources of the Inspection activity were transferred to the Treasury Inspector General for Tax Administration on January 19, 1999.

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

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

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

Object Classification (in millions of dollars)

Identification code 20–0912–0–1–803		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,168	1,165	1,267
11.3	Other than full-time permanent	253	278	316
11.5	Other personnel compensation	79	66	66
11.9	Total personnel compensation	1,500	1,509	1,649
12.1	Civilian personnel benefits	374	366	455
13.0	Benefits for former personnel	29	30	33
21.0	Travel and transportation of persons	33	35	42
22.0	Transportation of things	16	15	17
23.1	Rental payments to GSA	498	615	615
23.3	Communications, utilities, and miscellaneous charges	146	141	140
24.0	Printing and reproduction	79	102	102
25.1	Advisory and assistance services	11	34	54
25.2	Other services	188	152	204
25.4	Operation and maintenance of facilities	8	35	35
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	35	6	6
26.0	Supplies and materials	17	18	18
31.0	Equipment	30	18	18
41.0	Grants, subsidies, and contributions	4	6	6
99.0	Subtotal, direct obligations	2,969	3,083	3,395
99.0	Reimbursable obligations	33	33	34
99.9	Total new obligations	3,002	3,116	3,429

Personnel Summary

Identification code 20–0912–0–1–803	1998 actual	1999 est.	2000 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	43,855	43,676	44,691
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	635	647	647

TAX LAW ENFORCEMENT

[INCLUDING RESCISSION]

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; providing litigation support; issuing technical rulings; examining employee plans and exempt organizations; conducting criminal investigation and enforcement activities; securing unfiled tax returns; collecting unpaid accounts; compiling statistics of income and conducting compliance research; purchase (for police-type use, not to exceed 850) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, 【$3,164,189,000】 *$3,336,838,000, of which not to exceed $1,000,000 shall remain available until September 30, 2002 for research. (Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0913–0–1–999	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
Direct program:			
00.01 Criminal investigations	372	368	376
00.02 Examination	1,677	1,729	1,845
00.03 Collection	681	687	713
00.04 Employee plans and exempt organizations	132	140	150
00.05 Statistics of income	24	27	29
00.06 Chief Counsel	218	233	243
09.01 Reimbursable program	62	63	65
10.00 Total new obligations	3,166	3,247	3,421
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	*42	1	....
22.00 New budget authority (gross)	3,137	3,247	3,421
22.10 Resources available from recoveries of prior year obligations	29	....	....
22.21 Unobligated balance transferred to other accounts	* −37	....	....
23.90 Total budgetary resources available for obligation	3,171	3,248	3,421
23.95 Total new obligations	−3,166	−3,247	−3,421
23.98 Unobligated balance expiring	−2	....	....
24.40 Unobligated balance available, end of year	1	....	....
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	3,143	3,164	3,337
40.35 Appropriation rescinded	−32	....	....
41.00 Transferred to other accounts	−40	....	....
42.00 Transferred from other accounts	2	1	....
43.00 Appropriation (total)	3,073	3,165	3,337
Permanent:			
60.25 Appropriation (special fund, indefinite)	2	19	19
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	62	63	65
70.00 Total new budget authority (gross)	3,137	3,247	3,421
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	354	288	373
73.10 Total new obligations	3,166	3,247	3,421
73.20 Total outlays (gross)	−3,208	−3,161	−3,411
73.40 Adjustments in expired accounts	5	....	....
73.45 Adjustments in unexpired accounts	−29	....	....
74.40 Unpaid obligations, end of year: Obligated balance, end of year	288	373	383
Outlays (gross), detail:			
86.90 Outlays from new current authority	2,914	2,975	3,136
86.93 Outlays from current balances	230	105	190
86.97 Outlays from new permanent authority	64	82	84
87.00 Total outlays (gross)	3,208	3,161	3,411
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	−62	−63	−65
Net budget authority and outlays:			
89.00 Budget authority	3,075	3,184	3,356
90.00 Outlays	3,146	3,098	3,346

**Under review.*

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

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

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

The international portion of this activity directs the full range of IRS enforcement and assistance programs related to U.S. taxpayers doing business or residing outside the United States as well as non-resident aliens with a U.S. tax obligation. It also provides technical tax training and administrative assistance to foreign governments; provides compliance

General and special funds—Continued

TAX LAW ENFORCEMENT—Continued

[INCLUDING RESCISSION]—Continued

and taxpayer service support to Puerto Rico, the Virgin Islands and certain Pacific Island jurisdictions; and manages activities related to tax treaties between the United States and other governments. The operations research component of this activity develops and evaluates data on taxpayer filing characteristics based on returns as they are filed and conducts statistical and economic studies.

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

Employee Plans and Exempt Organizations.—This activity ensures compliance with tax laws by monitoring employee pension plans, exempt organizations, and tax-exempt bonds. It monitors employee benefits plans to ensure compliance with the Employee Retirement Income Security Act of 1974, as amended, and entities exempt from Federal Income Tax to ensure compliance with statutory requirements; issues private letter rulings, determination and opinion letters relating to employee plans, actuarial matters, private foundations and other exempt organizations, as well as other guidance of general applicability with respect to the above taxpayers; administers voluntary compliance correction programs to ensure plan benefits for participants are protected; examines returns of employee benefit plans and tax-exempt organizations, and examines tax-exempt bond issues, and conducts a Coordinated Examination Program for large exempt organizations.

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

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

Object Classification (in millions of dollars)

Identification code 20–0913–0–1–999		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,207	2,265	2,349
11.3	Other than full-time permanent	39	43	38
11.5	Other personnel compensation	72	77	81
11.8	Special personal services payments	13	13	13
11.9	Total personnel compensation	2,331	2,398	2,481
12.1	Civilian personnel benefits	514	536	609
13.0	Benefits for former personnel	19	18	18
21.0	Travel and transportation of persons	85	90	92
22.0	Transportation of things	5	3	5
23.3	Communications, utilities, and miscellaneous charges	3	4	4
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	4	10	11
25.2	Other services	73	72	79
25.4	Operation and maintenance of facilities	3	1	1
25.5	Research and development contracts		5	6
25.7	Operation and maintenance of equipment	13	7	7
26.0	Supplies and materials	18	25	25
31.0	Equipment	29	11	11
41.0	Grants, subsidies, and contributions			4
42.0	Insurance claims and indemnities	4		
91.0	Unvouchered	3	3	2
99.0	Subtotal, direct obligations	3,105	3,184	3,356
99.0	Reimbursable obligations	61	63	65
99.9	Total new obligations	3,166	3,247	3,421

Personnel Summary

Identification code 20–0913–0–1–999		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	44,590	43,888	43,677
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	384	392	392

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), [$143,000,000] *$144,000,000*, of which not to exceed $10,000,000 may be used to reimburse the Social Security Administration for the costs of implementing section 1090 of the Taxpayer Relief Act of 1997. *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0917–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Earned Income Tax Credit	136	143	144
10.00	Total obligations	136	143	144
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	138	143	144
23.95	Total new obligations	−136	−143	−144
23.98	Unobligated balance expiring	−2		
	New budget authority (gross), detail:			
40.00	Appropriation	138	143	144
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year		25	35
73.10	Total new obligations	136	143	144
73.20	Total outlays (gross)	−110	−133	−144
74.40	Unpaid obligations, end of year: Obligated balance, end of year	25	35	35
	Outlays (gross), detail:			
86.90	Outlays from new current authority	110	133	134
86.93	Outlays from current balances			10
87.00	Total outlays (gross)	110	133	144
	Net budget authority and outlays:			
89.00	Budget authority	138	143	144
90.00	Outlays	110	133	144

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 tax 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, reimbursements to the Social Security Administration (SSA) for enhancements to the SSA numbering systems and cooperative efforts with State vital statistics offices.

Object Classification (in millions of dollars)

Identification code 20–0917–0–1–803		1998 actual	1999 est.	2000 est.
	Personnel compensation:			
11.1	Full-time permanent	40	48	49
11.3	Other than full-time permanent	38	22	22
11.5	Other personnel compensation	6	4	4
11.9	Total personnel compensation	84	74	75
12.1	Civilian personnel benefits	20	17	17
21.0	Travel and transportation of persons	1	3	3
23.3	Communications, utilities, and miscellaneous charges	4	9	9
24.0	Printing and reproduction	1	5	5
25.1	Advisory and assistance services	1	1	1
25.2	Other services	9	21	21
25.4	Operation and maintenance of facilities		1	1
25.7	Operation and maintenance of equipment	2	4	4
26.0	Supplies and materials	1	1	1
31.0	Equipment	13	7	7
99.9	Total new obligations	136	143	144

Personnel Summary

Identification code 20–0917–0–1–803		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	2,358	1,972	2,095

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, [$1,265,456,000, which shall remain available until September 30, 2000, and of which $103,000,000 shall be available only for improvements to customer service] *$1,445,401,000. (Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0919–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
	Direct program:			
00.01	Operational Information Systems	1,080	1,202	1,139
00.02	Year 2000	446	358	250
00.03	Information Systems Investments	29	218	66
09.01	Reimbursable program	6	6	6
10.00	Total new obligations	1,561	1,784	1,461
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	*151	35	
22.00	New budget authority (gross)	1,375	1,748	1,461
22.10	Resources available from recoveries of prior year obligations	6		
22.22	Unobligated balance transferred from other accounts	*64		
23.90	Total budgetary resources available for obligation	1,596	1,783	1,461
23.95	Total new obligations	−1,561	−1,784	−1,461
24.40	Unobligated balance available, end of year	35		
	New budget authority (gross), detail:			
	Current:			
40.00	Appropriation	1,272	1,265	1,455
41.00	Transferred to other accounts		−6	
42.00	Transferred from other accounts	20	483	
43.00	Appropriation (total)	1,292	1,742	1,455
	Permanent:			
60.25	Appropriation (special fund, indefinite)	77		
68.00	Spending authority from offsetting collections: Offsetting collections (cash)	6	6	6
70.00	Total new budget authority (gross)	1,375	1,748	1,461
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	545	709	747
73.10	Total new obligations	1,561	1,784	1,461
73.20	Total outlays (gross)	−1,369	−1,746	−1,400
73.40	Adjustments in expired accounts	−23		
73.45	Adjustments in unexpired accounts	−6		
74.40	Unpaid obligations, end of year: Obligated balance, end of year	709	747	808
	Outlays (gross), detail:			
86.90	Outlays from new current authority	935	1,292	946
86.93	Outlays from current balances	351	449	447
86.97	Outlays from new permanent authority	83	6	6
87.00	Total outlays (gross)	1,369	1,746	1,400
	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	1,369	1,742	1,455
90.00	Outlays	1,363	1,740	1,394

* *Under Review.*

This appropriation provides for Servicewide information systems operations and maintenance, Year 2000 (Y2K) conversion, and investments to enhance current operating systems or develop new systems. It provides the resources to manage, maintain, and operate the information systems supporting Federal tax administration. The Service's business activities rely on these information systems to process tax and related documents, to account for tax revenues collected, to send out bills for taxes owed, and to issue refunds. The appropriation includes staffing, telecommunications, and related support to convert and ensure Y2K compliance of the programming code operating IRS tax administration systems. Additionally, hardware and software (including commercial-off-the-shelf), and contractual services to design, develop, and deploy new systems and to enhance existing systems are funded in this appropriation.

Operations and Maintenance.—This activity provides the salaries, benefits, and related costs to manage, maintain and operate the information systems that support tax administration. The Service's business activities rely on these information systems to process tax and information returns, account for tax revenues collected, send bills for taxes owed, issue refunds, assist in the selection of tax returns for audit, and provide telecommunications services for all business activities including the public's toll free access to tax information. These systems are located in a variety of sites including the Mar-

General and special funds—Continued

INFORMATION SYSTEMS—Continued

tinsburg Tennessee, and Detroit Computing Centers, and in regional and district offices and service centers. The staffing in this activity is used to maintain the millions of lines of programming code running the system; and to operate and administer the Service's hardware infrastructure of mainframes, minicomputers, personal computers and networks. Pursuant to Public Law 105–206, information systems associated with the Inspection activity were transferred to the Treasury Inspector General for Tax Administration on January 19, 1999.

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

Investments.—This activity provides for salaries and benefits, hardware, software and contractual services for investments in new systems and major enhancements over $500 thousand to the operating systems for the Operations and Maintenance activity. It also includes activities that focus on developing and enhancing systems that are critical to the Modernization Blueprint, including the architecture, engineering, and infrastructure activities.

Object Classification (in millions of dollars)

Identification code 20–0919–0–1–803		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	371	509	409
11.3	Other than full-time permanent	5		
11.5	Other personnel compensation	23	15	13
11.9	Total personnel compensation	399	524	422
12.1	Civilian personnel benefits	84	119	109
21.0	Travel and transportation of persons	19	28	21
22.0	Transportation of things	1		2
23.3	Communications, utilities, and miscellaneous charges	218	226	224
24.0	Printing and reproduction	1	2	2
25.1	Advisory and assistance services	21	5	4
25.2	Other services	360	415	296
25.4	Operation and maintenance of facilities	15	5	7
25.6	Medical care	1		
25.7	Operation and maintenance of equipment	66	139	155
26.0	Supplies and materials	13	20	18
31.0	Equipment	357	295	195
99.0	Subtotal, direct obligations	1,555	1,778	1,455
99.0	Reimbursable obligations	6	6	6
99.9	Total new obligations	1,561	1,784	1,461

Personnel Summary

Identification code 20–0919–0–1–803		1998 actual	1999 est.	2000 est.
	Direct:			
1001	Total compensable workyears: Full-time equivalent employment	7,234	8,184	7,399
	Reimbursable:			
2001	Total compensable workyears: Full-time equivalent employment	33	34	34

INFORMATION TECHNOLOGY INVESTMENTS

[For necessary expenses of the Internal Revenue Service, $211,000,000, to remain available until September 30, 2002, for the capital asset acquisition of information technology systems, including management and related contractual costs of such acquisition, and including contractual costs associated with operations authorized by 5 U.S.C. 3109: *Provided*, That none of these funds is available for obligation until September 30, 1999: *Provided further*, That none of these funds shall be obligated until the Internal Revenue Service and the Department of the Treasury submit to Congress for approval, a plan for expenditure that: (1) implements the Internal Revenue Service's Modernization Blueprint submitted to Congress on May 15, 1997; (2) meets the information systems investment guidelines established by the Office of Management and Budget and in the fiscal year 1998 budget; (3) is reviewed and approved by the Office of Management and Budget, the Department of the Treasury's IRS Management Board, and is reviewed by the General Accounting Office; (4) meets the requirements of the May 15, 1997 Internal Revenue Service's Systems Life Cycle program; and (5) is in compliance with acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government.] *For necessary expenses of the Internal Revenue Service, $325,000,000, to become available on October 1, 2000, and remain available until expended, for the capital asset acquisition of information technology systems, including management and services as authorized by 5 U.S.C. 3109: Provided, That none of these funds shall be obligated until ten days after a spending plan for these funds has been submitted to the Office of Management and Budget and the Internal Revenue Service Oversight Board, established by section 1101 of P.L. 105–206, for review. (Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–0921–0–1–803		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
00.01	Information Technology Investments		295	211
10.00	Total new obligations		295	211
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year		295	211
22.00	New budget authority (gross)	295	211	
23.90	Total budgetary resources available for obligation	295	506	211
23.95	Total new obligations		−295	−211
24.40	Unobligated balance available, end of year	295	211	
	New budget authority (gross), detail:			
40.00	Appropriation	325	211	
40.35	Appropriation rescinded	−30		
43.00	Appropriation (total)	295	211	
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year			221
73.10	Total new obligations		295	211
73.20	Total outlays (gross)		−74	−141
74.40	Unpaid obligations, end of year: Obligated balance, end of year		221	291
	Outlays (gross), detail:			
86.93	Outlays from current balances		74	141
	Net budget authority and outlays:			
89.00	Budget authority	295	211	
90.00	Outlays		74	141

This appropriation provides for funding of the PRIME Systems Integration Services Contractor to build the information technology described in the IRS Modernization Blueprint of May 15, 1997. The PRIME contract was awarded in December, 1998. The IRS is partnering with the private sector to make technology investments in its primary business lines: customer service, compliance; electronic commerce; submission processing; corporate systems; and financial reporting. These investments are predicated on a systems architecture that integrates functional requirements with infrastructure and data security; a project sequencing plan that details the logic of systems development roll out and phase out of legacy systems; and business cases that incorporate known outcomes of reengineering, electronic commerce and redesign of work processes.

Object Classification (in millions of dollars)

Identification code 20–0921–0–1–803	1998 actual	1999 est.	2000 est.
25.1 Advisory and assistance services	....	10	....
31.0 Equipment	....	285	211
99.9 Total new obligations	....	295	211

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20–0906–0–1–609	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 44.0)	23,239	26,273	26,880
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	23,239	26,273	26,880
23.95 Total new obligations	−23,239	−26,273	−26,880
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	23,239	26,273	26,880
Change in unpaid obligations:			
73.10 Total new obligations	23,239	26,273	26,880
73.20 Total outlays (gross)	−23,239	−26,273	−26,880
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	23,239	26,273	26,880
Net budget authority and outlays:			
89.00 Budget authority	23,239	26,273	26,880
90.00 Outlays	23,239	26,273	26,880

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	*1998 actual*	*1999 est.*	*2000 est.*
Budget Authority	23,239	26,273	26,880
Outlays	23,239	26,273	26,880
Legislative proposal, subject to PAYGO:			
Budget Authority	....	....	–2
Outlays	....	....	–2
Total:			
Budget Authority	23,239	26,273	26,878
Outlays	23,239	26,273	26,878

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

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20–0906–4–1–609	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 44.0)	....	....	−2
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	....	....	−2
23.95 Total new obligations	....	....	2
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	....	....	−2
Change in unpaid obligations:			
73.10 Total new obligations	....	....	−2
73.20 Total outlays (gross)	....	....	2
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	....	....	−2
Net budget authority and outlays:			
89.00 Budget authority	....	....	−2
90.00 Outlays	....	....	−2

Savings shown result from a legislative proposal to require that a foster child, for purposes of claiming the EITC, meet a specified relationship test.

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20–0922–0–1–999	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	....	415	528
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	....	415	528
23.95 Total new obligations	....	−415	−528
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	....	415	528
Change in unpaid obligations:			
73.10 Total new obligations	....	415	528
73.20 Total outlays (gross)	....	−415	−528
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	....	415	528
Net budget authority and outlays:			
89.00 Budget authority	....	415	528
90.00 Outlays	....	415	528

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	*1998 actual*	*1999 est.*	*2000 est.*
Budget Authority	....	415	528
Outlays	....	415	528
Legislative proposal, subject to PAYGO:			
Budget Authority	....	....	6
Outlays	....	....	6
Total:			
Budget Authority	....	415	534
Outlays	....	415	534

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

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20–0922–4–1–999	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 41.0)	....	....	6
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	....	....	6

General and special funds—Continued

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20–0922–4–1–999	1998 actual	1999 est.	2000 est.
23.95 Total new obligations	....	....	−6
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	....	....	6
Change in unpaid obligations:			
73.10 Total new obligations	....	....	6
73.20 Total outlays (gross)	....	....	−6
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	....	....	6
Net budget authority and outlays:			
89.00 Budget authority	....	....	6
90.00 Outlays	....	....	6

This schedule reflects the effects of the proposed long-term care tax credit.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)

Identification code 20–0904–0–1–908	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)	2,599	2,904	3,036
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	2,599	2,904	3,036
23.95 Total new obligations	−2,599	−2,904	−3,036
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	2,599	2,904	3,036
Change in unpaid obligations:			
73.10 Total new obligations	2,599	2,904	3,036
73.20 Total outlays (gross)	−2,599	−2,904	−3,036
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	2,599	2,904	3,036
Net budget authority and outlays:			
89.00 Budget authority	2,599	2,904	3,036
90.00 Outlays	2,599	2,904	3,036

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

INFORMANT PAYMENTS

Unavailable Collections (in millions of dollars)

Identification code 20–5433–0–2–803	1998 actual	1999 est.	2000 est.
Balance, start of year:			
01.99 Balance, start of year	....	....	....
Receipts:			
02.01 Underpayment and fraud collection	6	6	6
Appropriation:			
05.01 Informant payments	−6	−6	−6
07.99 Total balance, end of year	....	....	....

Program and Financing (in millions of dollars)

Identification code 20–5433–0–2–803	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 91.0)	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:			
60.25 Appropriation (special fund, indefinite)	6	6	6
Change in unpaid obligations:			
73.10 Total new obligations	6	6	6
73.20 Total outlays (gross)	−6	−6	−6
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	6	6	6
Net budget authority and outlays:			
89.00 Budget authority	6	6	6
90.00 Outlays	6	6	6

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	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 32.0)	10	10	10
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	3	4	3
22.00 New budget authority (gross)	10	10	10
22.10 Resources available from recoveries of prior year obligations	1	....	....
23.90 Total budgetary resources available for obligation	14	14	13
23.95 Total new obligations	−10	−10	−10
24.40 Unobligated balance available, end of year	4	3	3
New budget authority (gross), detail:			
68.00 Spending authority from offsetting collections (gross): Offsetting collections (cash)	10	10	10
Change in unpaid obligations:			
72.40 Unpaid obligations, start of year: Obligated balance, start of year	3	....	....
73.10 Total new obligations	10	10	10
73.20 Total outlays (gross)	−10	−10	−10
73.45 Adjustments in unexpired accounts	−1	....	....
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	10	10	10
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	−10	−10	−10
Net budget authority and outlays:			
89.00 Budget authority	....	....	....

90.00 Outlays	−1		

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

Administrative Provisions—Internal Revenue Service

Sec. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation upon ⟦the advance approval of⟧ *notification to* the House and Senate Committees on Appropriations.

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

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

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

Sec. ⟦105⟧ *103*. The Internal Revenue Service shall institute and enforce policies and procedures which will safeguard the confidentiality of taxpayer information.

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

⟦Sec. 107. Notwithstanding any other provision of law, no reorganization of the field office structure of the Internal Revenue Service Criminal Investigation Division will result in a reduction of criminal investigators in Wisconsin and South Dakota from the 1996 level.⟧ *(Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

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 ⟦739⟧ *777* vehicles for police-type use, of which ⟦675⟧ *739* shall be for replacement only, and hire of passenger motor vehicles; hire of aircraft; training and assistance requested by State and local governments, which may be provided without reimbursement; services of expert witnesses at such rates as may be determined by the Director; rental of buildings in the District of Columbia, and fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; for payment of per diem and/or subsistence allowances to employees where a protective assignment during the actual day or days of the visit of a protectee require an employee to work 16 hours per day or to remain overnight at his or her post of duty; the conducting of and participating in firearms matches; presentation of awards; for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act ⟦if approval is obtained in advance from the Committees on Appropriations⟧; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed $20,000 for official reception and representation expenses; not to exceed $50,000 to provide technical assistance and equipment to foreign law enforcement organizations in 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, ⟦$600,302,000: *Provided,* That $18,000,000 provided for protective travel shall remain available until September 30, 2000: *Provided further,* That of the amount provided, $5,000,000 shall not be available for obligation until September 30, 1999⟧ *$661,312,000. (Treasury Department Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

⟦For an additional amount for "Salaries and Expenses", $80,808,000, to remain available until expended: *Provided,* That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.⟧ *(Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Division B, Title II, chapter 7.)*

Program and Financing (in millions of dollars)

Identification code 20–1408–0–1–751	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
Direct program:			
00.01 Protection, investigations, and uniformed activities	566	603	661
00.02 Other security programs	1	84	
09.01 Reimbursable program	28	19	19
10.00 Total new obligations	595	706	680
Budgetary resources available for obligation:			
21.40 Unobligated balance available, start of year	3	3	
22.00 New budget authority (gross)	595	703	680
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	599	706	680
23.95 Total new obligations	−595	−706	−680
23.98 Unobligated balance expiring	−1		
24.40 Unobligated balance available, end of year	3		
New budget authority (gross), detail:			
Current:			
40.00 Appropriation	564	681	661
42.00 Transferred from other accounts	3	3	
43.00 Appropriation (total)	567	684	661
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	5	19	19

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20–1408–0–1–751		1998 actual	1999 est.	2000 est.
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	23		
68.90	Spending authority from offsetting collections (total)	28	19	19
70.00	Total new budget authority (gross)	595	703	680
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	64	70	139
73.10	Total new obligations	595	706	680
73.20	Total outlays (gross)	−562	−637	−682
73.40	Adjustments in expired accounts	−3		
73.45	Adjustments in unexpired accounts	−1		
	Unpaid obligations, end of year:			
74.40	Obligated balance, end of year	70	139	137
74.95	From Federal sources: Receivables and unpaid, unfilled orders	23		
74.99	Total unpaid obligations, end of year	93	139	137
	Outlays (gross), detail:			
86.90	Outlays from new current authority	507	616	595
86.93	Outlays from current balances	50	2	68
86.97	Outlays from new permanent authority	5	19	19
87.00	Total outlays (gross)	562	637	682
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	−5	−19	−19
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	−23		
	Net budget authority and outlays:			
89.00	Budget authority	567	684	661
90.00	Outlays	557	618	663

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

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

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

	1998 actual	*1999 est.*	*2000 est.*
Cases Closed—The total number of cases worked and closed, excluding protective intelligence, protective surveys, and administratively closed cases	27,429	28,000	28,000
Counterfeit Notes Passed—Value of counterfeit notes passed expressed in dollars	$43,139,670	$45,000,000	$45,000,000
Permanent Protection (Protection is measured in numbers of protectee stops. A stop is generally considered a city visited by a protectee.)	3,542	3,600	3,500
Foreign Dignitaries Protection	1,589	1,400	1,400
Candidate/Nominee Protection			1,000

Object Classification (in millions of dollars)

Identification code 20–1408–0–1–751		1998 actual	1999 est.	2000 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	213	248	270
11.3	Other than full-time permanent	28	24	24
11.5	Other personnel compensation	73	80	73
11.9	Total personnel compensation	314	352	367
12.1	Civilian personnel benefits	83	101	109
21.0	Travel and transportation of persons	47	62	51
22.0	Transportation of things	3	4	3
23.1	Rental payments to GSA	34	39	44
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	12	10	10
24.0	Printing and reproduction	1	1	1
25.2	Other services	40	42	40
26.0	Supplies and materials	7	9	8
31.0	Equipment	14	57	26
32.0	Land and structures	11	8	1
41.0	Grants, subsidies, and contributions		1	
99.0	Subtotal, direct obligations	567	687	661
99.0	Reimbursable obligations	28	19	19
99.9	Total new obligations	595	706	680

Personnel Summary

Identification code 20–1408–0–1–751		1998 actual	1999 est.	2000 est.
1001	Total compensable workyears: Full-time equivalent employment	4,758	5,146	5,323

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For necessary expenses of construction, repair, alteration, and improvement of facilities, 【$8,068,000】 *$4,923,000*, to remain available until expended. *(Department of the Treasury Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

Program and Financing (in millions of dollars)

Identification code 20–1409–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	34	26	5

	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	43	17	....
22.00	New budget authority (gross)	9	8	5
23.90	Total budgetary resources available for obligation	52	25	5
23.95	Total new obligations	−34	−26	−5
24.40	Unobligated balance available, end of year	17	....	....
	New budget authority (gross), detail:			
40.00	Appropriation	9	8	5
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	3	26	33
73.10	Total new obligations	34	26	5
73.20	Total outlays (gross)	−11	−19	−8
74.40	Unpaid obligations, end of year: Obligated balance, end of year	26	33	30
	Outlays (gross), detail:			
86.90	Outlays from new current authority	8	1	1
86.93	Outlays from current balances	3	18	7
87.00	Total outlays (gross)	11	19	8
	Net budget authority and outlays:			
89.00	Budget authority	9	8	5
90.00	Outlays	11	19	8

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

Object Classification (in millions of dollars)

Identification code 20–1409–0–1–751		1998 actual	1999 est.	2000 est.
23.3	Communications, utilities, and miscellaneous charges	3	11	2
25.2	Other services	2	9	1
31.0	Equipment	7	4	....
32.0	Land and structures	22	2	2
99.9	Total new obligations	34	26	5

Contribution for Annuity Benefits

Program and Financing (in millions of dollars)

Identification code 20–1407–0–1–751		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 12.1)	72	80	80
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	72	80	80
23.95	Total new obligations	−72	−80	−80
	New budget authority (gross), detail:			
60.05	Appropriation (indefinite)	72	80	80
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	2	2	3
73.10	Total new obligations	72	80	80
73.20	Total outlays (gross)	−73	−79	−79
74.40	Unpaid obligations, end of year: Obligated balance, end of year	2	3	4
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	71	78	78
86.98	Outlays from permanent balances	2	1	1
87.00	Total outlays (gross)	73	79	79
	Net budget authority and outlays:			
89.00	Budget authority	72	80	80
90.00	Outlays	71	79	78

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

COMPTROLLER OF THE CURRENCY

Trust Funds

Assessment Funds

Program and Financing (in millions of dollars)

Identification code 20–8413–0–8–373		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	357	399	399
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	45	73	79
22.00	New budget authority (gross)	385	405	405
23.90	Total budgetary resources available for obligation	430	478	484
23.95	Total new obligations	−357	−399	−399
24.40	Unobligated balance available, end of year	73	79	85
	New budget authority (gross), detail:			
68.00	Spending authority from offsetting collections (gross): Offsetting collections (cash)	385	405	405
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	235	240	246
73.10	Total new obligations	357	399	399
73.20	Total outlays (gross)	−353	−393	−393
74.40	Unpaid obligations, end of year: Obligated balance, end of year	240	246	252
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	353	393	393
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
88.00	Federal sources	−14	−14	−14
88.40	Non-Federal sources: Assessments	−371	−391	−391
88.90	Total, offsetting collections (cash)	−385	−405	−405
	Net budget authority and outlays:			
89.00	Budget authority	....	....	....
90.00	Outlays	−32	−12	−12
	Memorandum (non-add) entries:			
92.01	Total investments, start of year: U.S. securities: Par value	271	309	315
92.02	Total investments, end of year: U.S. securities: Par value	309	315	321

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 1,906 national bank examiners. At present, there are approximately 2,519 national banks with total assets of more than $3.0 trillion.

In addition, the Comptroller considers applications for mergers in which the resulting bank will be a national bank

ASSESSMENT FUNDS—Continued

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		1998 actual	1999 est.	2000 est.
	Personnel compensation:			
11.1	Full-time permanent	186	199	199
11.3	Other than full-time permanent	5	6	6
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	193	207	207
12.1	Civilian personnel benefits	48	59	59
21.0	Travel and transportation of persons	27	31	31
22.0	Transportation of things	1	2	2
23.2	Rental payments to others	23	24	24
23.3	Communications, utilities, and miscellaneous charges	10	11	11
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	29	36	36
26.0	Supplies and materials	7	8	8
31.0	Equipment	17	19	19
32.0	Land and structures	1	1	1
99.9	Total new obligations	357	399	399

Personnel Summary

Identification code 20–8413–0–8–373		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	2,785	3,074	3,100

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		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total new obligations	139	142	144
	Budgetary resources available for obligation:			
21.40	Unobligated balance available, start of year	84	85	85
22.00	New budget authority (gross)	140	142	144
23.90	Total budgetary resources available for obligation	224	227	229
23.95	Total new obligations	−139	−142	−144
24.40	Unobligated balance available, end of year	85	85	85
	New budget authority (gross), detail:			
68.00	Spending authority from offsetting collections (gross): Offsetting collections (cash)	140	142	144
	Change in unpaid obligations:			
72.40	Unpaid obligations, start of year: Obligated balance, start of year	68	70	70
73.10	Total new obligations	139	142	144
73.20	Total outlays (gross)	−137	−142	−144
74.40	Unpaid obligations, end of year: Obligated balance, end of year	70	70	70
	Outlays (gross), detail:			
86.97	Outlays from new permanent authority	137	142	144
	Offsets:			
	Against gross budget authority and outlays:			
	Offsetting collections (cash) from:			
88.20	Interest on U.S. securities	−6	−6	−6
88.40	Non-Federal sources	−134	−136	−138
88.90	Total, offsetting collections (cash)	−140	−142	−144
	Net budget authority and outlays:			
89.00	Budget authority			
90.00	Outlays	−3		
	Memorandum (non-add) entries:			
92.01	Total investments, start of year: U.S. securities: Par value	153	160	161
92.02	Total investments, end of year: U.S. securities: Par value	160	161	162

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

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

Income of the bureau is derived principally from assessments on thrifts, examination fees and interest on investments in U.S. Government obligations. At present, the OTS oversees more than 1,100 thrifts with more than 10,000 operating branches and total assets of more than $750 billion.

Object Classification (in millions of dollars)

Identification code 20–4108–0–3–373		1998 actual	1999 est.	2000 est.
	Personnel compensation:			
11.1	Full-time permanent	83	85	87
11.5	Other personnel compensation	1	1	1
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	85	87	89
12.1	Civilian personnel benefits	19	20	20
21.0	Travel and transportation of persons	10	10	10
22.0	Transportation of things	1	1	1
23.2	Rental payments to others	5	5	5
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.2	Other services	12	12	12
26.0	Supplies and materials	1	1	1
31.0	Equipment	3	3	3
32.0	Land and structures	1	1	1
99.9	Total new obligations	139	142	144

Personnel Summary

Identification code 20–4108–0–3–373		1998 actual	1999 est.	2000 est.
2001	Total compensable workyears: Full-time equivalent employment	1,269	1,275	1,275

INTEREST ON THE PUBLIC DEBT

Federal Funds

General and special funds:

INTEREST ON THE PUBLIC DEBT

Program and Financing (in millions of dollars)

Identification code 20–0550–0–1–901		1998 actual	1999 est.	2000 est.
	Obligations by program activity:			
10.00	Total obligations (object class 43.0)	363,824	353,356	346,297
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	363,824	353,356	346,297
23.95	Total new obligations	−363,824	−353,356	−346,297

New budget authority (gross), detail:			
60.05 Appropriation (indefinite)	363,824	353,356	346,297
Change in unpaid obligations:			
73.10 Total new obligations	363,824	353,356	346,297
73.20 Total outlays (gross)	−363,824	−353,356	−346,297
Outlays (gross), detail:			
86.97 Outlays from new permanent authority	363,824	353,356	346,297
Net budget authority and outlays:			
89.00 Budget authority	363,824	353,356	346,297
90.00 Outlays	363,824	353,356	346,297

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

INTEREST ON THE PUBLIC DEBT

(Legislative proposal, not subject to PAYGO)

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

GENERAL FUND RECEIPT ACCOUNTS

Summary of Budget Authority and Outlays

(in millions of dollars)

Enacted/requested:	1998 actual	1999 est.	2000 est.
Budget Authority	363,824	353,356	346,297
Outlays	363,824	353,356	346,297
Legislative proposal, not subject to PAYGO:			
Budget Authority		73	207
Outlays		73	207
Legislative proposal, discretionary offset:			
Budget Authority			
Outlays			
Total:			
Budget Authority	363,824	353,429	346,504
Outlays	363,824	353,429	346,504

Program and Financing (in millions of dollars)

Identification code 20–0550–2–1–901	1998 actual	1999 est.	2000 est.
Obligations by program activity:			
10.00 Total obligations (object class 43.0)		73	207
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		73	207
23.95 Total new obligations		−73	−207
New budget authority (gross), detail:			
60.05 Appropriation (indefinite)		73	207
Change in unpaid obligations:			
73.10 Total new obligations		73	207
73.20 Total outlays (gross)		−73	−207
Outlays (gross), detail:			
86.97 Outlays from new permanent authority		73	207
Net budget authority and outlays:			
89.00 Budget authority		73	207
90.00 Outlays		73	207

(in millions of dollars)

	1998 actual	1999 est.	2000 est.
Governmental receipts:			
20–015800 Transportation fuels tax	589	811	717
20–065000 Deposit of earnings, Federal Reserve System	24,540	26,354	25,121
Legislative proposal, subject to PAYGO			110
20–085000 Registration, filing, and transaction fees	5	5	5
20–086100 Charges for expenses, settlement of international claims		1	1
20–086900 Fees for legal and judicial services, not otherwise classified	66	66	66
20–089100 Miscellaneous fees for regulatory and judicial services, not otherwise classified	6	6	6
20–101000 Fines, penalties, and forfeitures, agricultural laws	2	2	2
20–102000 Fines, penalties, and forfeitures, economic stabilization laws		20	30
20–103000 Fines, penalties and forfeitures, immigration and labor laws	75	75	75
20–104000 Fines, penalties, and forfeitures, customs, commerce, and antitrust laws	96	96	96
20–105000 Fines, penalties, and forfeitures, narcotic prohibition and alcohol laws	3	3	3
20–106000 Forfeitures of unclaimed money and property	51	50	50
20–108000 Fines, penalties, and forfeitures, Federal coalmine health and safety laws	18	18	18
20–109900 Fines, penalties and forfeitures, not otherwise classified	404	404	404
20–129900 Gifts to the United States, not otherwise classified	4	4	4
20–241100 User fees for IRS, Treasury	43	45	46
20–309200 Recovery from Highway Trust Fund for refunds of taxes	804	951	972
20–309400 Recovery from Airport and Airway Trust Fund for refunds of taxes	43	49	49
20–309500 Recovery from Leaking underground storage tank trust fund for refunds of taxes, EPA	3	4	5
20–309990 Refunds of moneys erroneously received and recovered (20X1807)	−46	−46	−46
95–085015 Registration, filing, and transaction fees, SEC	1,244	1,093	1,203
99–011050 Individual income taxes	828,523	869,097	901,996
Legislative proposal, subject to PAYGO		−144	−1,484
99–011100 Corporation income and excess profits taxes	188,598	182,346	186,496
Legislative proposal, subject to PAYGO		−123	2,056
99–015250 Other Federal fund excise taxes	1,904	−1,981	270
Legislative proposal, subject to PAYGO		8	−33
99–015300 Estate and gift taxes	24,076	25,932	26,740
Legislative proposal, subject to PAYGO			232
99–015500 Tobacco excise tax	5,657	5,028	6,264
99–015600 Alcohol excise tax	7,215	7,240	7,249
99–015700 Telephone excise tax	4,910	5,213	5,489
99–031050 Other Federal fund customs duties	11,860	11,739	13,031
Legislative proposal, subject to PAYGO		−112	−645
99–089400 Ozone depleting chemicals tax	98	52	26
General Fund Governmental receipts	1,100,791	1,134,305	1,176,624
Offsetting receipts from the public:	624	1,176	1,134,305
20–143500 General fund proprietary interest receipts,not otherwise classified,Treasury	184	184	184
20–144100 Interest on loans to the District of Columbia	4		
20–145000 Interest payments from States, Cash management improvement	41	50	49
20–146310 Interest on quota in International Monetary Fund	590	590	590
20–146400 Interest received on loans and credits to foreign nations	41	50	48
20–148400 Interest on deposits in tax and loan accounts	1,228	1,050	1,115
20–149900 Net interest received from direct loan financing accounts	5,670	6,609	7,740
20–168200 Gain by exchange on foreign currency denominated public debt securities	31		
20–261300 Proceeds from the sale of United States Enrichment Corporation	1,885		
20–286800 Dollar conversion of foreign currency loan repayments, Treasury	4	4	4
20–286900 Repayment of loans and credits to foreign nations	134	285	251
20–322000 All other general fund proprietary receipts, Treasury	992	1,000	1,000
20–387500 Budget clearing account (suspense)	−166	−40	−40
General Fund Offsetting receipts from the public	10,638	9,782	10,941
Intragovernmental payments:			
13–141000 Interest on investment, economic development revolving fund	4	3	3

14–142400 Interest on investment, Colorado River projects	102	88	78
14–142700 Interest on advances to Colorado River Dam Fund, Boulder Canyon project	13	12	12
20–135100 Interest on loans to BPA	441	330	338
20–135400 Interest on loans for housing for the elderly or handicapped	412	309	274
20–135500 Interest on loans to Land Acquisition and Development Fund, PADC	172	....	....
20–136100 Interest on loans to the Secretary of Transportation, Railroad rehabilitation and improvement fund	3	3	3
20–136300 Interest on loans for college housing and academic facilities loans, Education	12	11	11
20–140100 Interest on loans to Commodity Credit Corporation	270	393	432
20–140500 Interest on loans to H.U.D., college housing loans, ED.	7	15	9
20–141700 Interest on loans to Tennessee Valley Authority	4	4	4
20–141800 Interest on loans to Federal Financing Bank	4,141	2,736	2,352
20–142500 Interest on loans to Rural Development Insurance Fund	104	104	95
20–143300 Interest on loans to National flood insurance fund, FEMA	49	29	27
20–149100 Interest on net investments, Panama Canal Commission	....	7	7
20–149500 Interest payments on repayable advances to the Black Lung Disability Trust Fund	495	516	533
20–149700 Payment of interest on advances to the Railroad Retirement Board	246	239	210
20–241600 Charges for administrative expenses of Social Security Act as amended	382	307	309
20–310000 Prepayment premiums, FFB	2,206	....	....
20–320000 Receivables from cancelled accounts, Treasury	262	200	200
20–388500 Undistributed intragovernmental payments, Treasury	−19	....	....
72–138000 Interest on loans to A.I.D. Housing Guaranty Program	12	12	12
73–142800 Interest on advances to Small Business Administration	151	121	64
91–142200 Interest on loans, Higher Education Facilities Loan Fund	2	2	2
General Fund Intragovernmental payments	9,471	5,441	4,975

OTHER CONSOLIDATED RECEIPT ACCOUNTS

(in millions of dollars)

	1998 actual	1999 est.	2000 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, 1999, shall be made in compliance with reprogramming guidelines.]

SEC. [111] *110.* Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles 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] *111.* The funds provided to the Bureau of Alcohol, Tobacco and Firearms for fiscal year [1999] *2000* in this Act for the enforcement of the Federal Alcohol Administration Act shall be expended in a manner so as not to diminish enforcement efforts with respect to section 105 of the Federal Alcohol Administration Act.

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

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

[SEC. 115. Section 921(a) of title 18, United States Code, is amended—

(1) in paragraph (5), by striking "the explosive in a fixed shotgun shell" and inserting "an explosive";

(2) in paragraph (7), by striking "the explosive in a fixed metallic cartridge" and inserting "an explosive"; and

(3) by striking paragraph (16) and inserting the following:

"(16) The term 'antique firearm' means—

"(A) any firearm (including any firearm with a matchlock, flintlock, percussion cap, or similar type of ignition system) manufactured in or before 1898; or

"(B) any replica of any firearm described in subparagraph (A) if such replica—

"(i) is not designed or redesigned for using rimfire or conventional centerfire fixed ammunition, or

"(ii) uses rimfire or conventional centerfire fixed ammunition which is no longer manufactured in the United States and which is not readily available in the ordinary channels of commercial trade; or

"(C) any muzzle loading rifle, muzzle loading shotgun, or muzzle loading pistol, which is designed to use black powder, or a black powder substitute, and which cannot use fixed ammunition. For purposes of this subparagraph, the term 'antique firearm' shall not include any weapon which incorporates a firearm frame or receiver, any firearm which is converted into a muzzle loading weapon, or any muzzle loading weapon which can be readily converted to fire fixed ammunition by replacing the barrel, bolt, breechblock, or any combination thereof.".]

SEC. [116] *114.* 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 the vehicle management principles: *Provided*, That the Secretary may delegate this authority to the Assistant Secretary for Management.

[EXCEPTION TO IMMUNITY FROM ATTACHMENT OR EXECUTION]

[SEC. 117. (a) Section 1610 of title 28, United States Code, is amended by adding at the end the following new subsection:

"(f)(1)(A) Notwithstanding any other provision of law, including but not limited to section 208(f) of the Foreign Missions Act (22 U.S.C. 4308(f)), and except as provided in subparagraph (B), any property with respect to which financial transactions are prohibited or regulated pursuant to section 5(b) of the Trading with the Enemy Act (50 U.S.C. App. 5(b)), section 620(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2370(a)), sections 202 and 203 of the International Emergency Economic Powers Act (50 U.S.C. 1701–1702), or any other proclamation, order, regulation, or license issued pursuant thereto, shall be subject to execution or attachment in aid of execution of any judgment relating to a claim for which a foreign state (including any agency or instrumentality or such state) claiming such property is not immune under section 1605(a)(7).

"(B) Subparagraph (A) shall not apply if, at the time the property is expropriated or seized by the foreign state, the property has been held in title by a natural person or, if held in trust, has been held for the benefit of a natural person or persons.

"(2)(A) At the request of any party in whose favor a judgment has been issued with respect to a claim for which the foreign state is not immune under section 1605(a)(7), the Secretary of the Treasury and the Secretary of State shall fully, promptly, and effectively assist any judgment creditor or any court that has issued any such judgment in identifying, locating, and executing against the property of that foreign state or any agency or instrumentality of such state.

"(B) In providing such assistance, the Secretaries—

"(i) may provide such information to the court under seal; and

"(ii) shall provide the information in a manner sufficient to allow the court to direct the United States Marshall's office to promptly and effectively execute against that property.".

(b) CONFORMING AMENDMENT.—Section 1606 of title 28, United States Code, is amended by inserting after "punitive damages" the following: ", except any action under section 1605(a)(7) or 1610(f)".

(c) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall apply to any claim for which a foreign state is not immune under section 1605(a)(7) of title 28, United States Code, arising before, on, or after the date of enactment of this Act.

(d) WAIVER.—The President may waive the requirements of this section in the interest of national security.]

VOLUNTARY SEPARATION INCENTIVE PAYMENTS FOR EMPLOYEES OF THE OFFICE OF THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

SEC. 115. During the period from October 1, 1999 through January 1, 2003, the Treasury Inspector General for Tax Administration is authorized to offer voluntary separation incentives in order to provide the necessary flexibility to carry out the plan to establish and reorganize the Office of the Treasury Inspector General for Tax Administration ("the Office" hereafter).

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

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

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

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

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

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

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

(b) AUTHORITY TO PROVIDE VOLUNTARY SEPARATION INCENTIVE PAYMENTS.—

(1) IN GENERAL.—The Treasury Inspector General for Tax Administration may pay voluntary separation incentive payments under this section to any employee to the extent necessary to organize the Office so as to perform the duties specified in the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105–206.

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

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

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

(C) shall be equal to the lesser of—

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

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

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

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

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

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

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

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

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

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

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

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

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 [1999] *2000* 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.

THIS ACT—Continued

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

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

⟦SEC. 509. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefit program which provides any benefits or coverage for abortions.⟧ [1]

⟦SEC. 510. The provision of section 509 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.⟧ [1]

SEC. ⟦511⟧ *509*. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year ⟦1999⟧ *2000* from appropriations made available for salaries and expenses for fiscal year ⟦1999⟧ *2000* in this Act, shall remain available through September 30, ⟦2000⟧ *2001*, for each such account for the purposes authorized: *Provided*, That ⟦a request⟧ *notice* 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⟧ *510*. None of the funds made available in this Act may be used by the Executive Office of the President to request from the Federal Bureau of Investigation any official background investigation report on any individual, except when it is made known to the Federal official having authority to obligate or expend such funds that—

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

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

⟦SEC. 513. Funds provided in this Act may be used to initiate or continue projects or activities to the extent necessary, consistent with existing agency plans, to achieve Year 2000 (Y2K) computer conversion until such time as supplemental appropriations are made available for that purpose: *Provided*, That the program, project, or activity from which funds are obligated for Y2K conversion activities shall be reimbursed when such supplemental appropriations are made available.⟧

⟦SEC. 515. Hereafter, any payment of attorneys fees, costs, and sanctions required to be made by the Federal Government pursuant to the order of the district court in the case *Association of American Physicians and Surgeons, Inc. v. Clinton*, 989 F. Supp. 8 (1997), or any appeal of such case, shall be derived by transfer from amounts made available in this or any other Act for any fiscal year for "Compensation of the President and the White House Office—Salaries and Expenses".⟧

SEC. ⟦516⟧ 511. Notwithstanding Section 515 of Public Law 104–208, fifty percent of the unobligated balances available to the White House Office, Salaries and Expenses appropriations in fiscal year 1997, shall remain available through September 30, ⟦1999⟧ *2000*, for the purposes of satisfying the conditions of Section 515 of ⟦this Act⟧ *the Treasury and General Government Appropriations Act, 1999*.

⟦SEC. 517. The Morris K. Udall Scholarship and Excellence in National Environmental and Native American Public Policy Act of 1992, as amended (20 U.S.C. 5601 et seq.), is amended as follows:

(a) in section 11, by—

(1) deleting the heading and inserting "Use of the Institute by a Federal Agency or Other Entity."; and

(2) adding the following new subsection at the end:

"(e) NON-FEDERAL ENTITIES.—

"(1) Non-Federal entities, including state and local governments, Native American tribal governments, nongovernmental organizations and persons, as defined in 1 U.S.C. 1, may use the Foundation and the Institute to provide assessment, mediation, or other related services in connection with a dispute or conflict involving the Federal government related to the environment, public lands, or natural resources.

"(2) PAYMENT INTO THE ENVIRONMENTAL DISPUTE RESOLUTION FUND.—Entities utilizing services pursuant to this subsection shall reimburse the Institute for the costs of services provided. Such amounts shall be deposited into the Environmental Dispute Resolution Fund established under section 10."; and

(b) in section 12, by:

(1) deleting "IN GENERAL—" and inserting "(a) IN GENERAL—"; and

(2) adding the following new subsection:

"(b) THE INSTITUTE.—The authorities set forth above shall, with the exception of paragraph (4), apply to the Institute established pursuant to section 10."; and

(c) in section 10(b), by adding before the period as follows: ", including not to exceed $1,000 annually for official reception and representation expenses".⟧

⟦SEC. 518. 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.⟧ *(Treasury and General Government Appropriations Act, 1999, as included in Public Law 105–277, section 101(h).)*

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