

# 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 [\$3,101,000] \$2,950,000 to remain available until [September 30, 1997, shall be available] expended, for information technology modernization requirements; [of which not less than \$6,443,000 and 85 full-time equivalent positions shall be available for enforcement activities;] 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; not to exceed [\$490,000] \$7,696,000, to remain available until [September 30, 1997] expended, for repairs and improvements to the Main Treasury Building and Annex; [\$104,479,000: Provided, That of the offsetting collections credited to this account, \$79,000 are permanently canceled] \$120,408,000. (*Treasury Department Appropriations Act, 1995.*)

[For necessary expenses of the Office of Enforcement to oversee the implementation of the Violent Crime Control and Law Enforcement Act of 1994 as it relates to the jurisdiction of the Department of the Treasury, \$2,400,000, to remain available until expended, to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.] (*Treasury, Postal Service and General Government Appropriations Act, 1995.*)

#### Program and Financing (in thousands of dollars)

Identification code 20-0101-0-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
00.01 Secretarial policy and program development .....	39,305	37,703	41,647
00.02 International affairs .....	19,617	21,332	19,802
00.03 Departmental management and administration .....	38,768	38,978	36,508
00.04 Buildings and maintenance operations .....	11,450	12,143	14,755
00.05 Repairs and improvements .....	386	2,569	7,696
00.91 Total direct program .....	109,526	112,725	120,408
01.01 Reimbursable program .....	41,581	37,011	10,173
10.00 Total obligations .....	151,107	149,736	130,581
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-9		
21.40 Unobligated balance available, start of year: Treasury balance .....	-6,059	-6,370	
24.40 Unobligated balance available, end of year: Treasury balance .....	6,370		
25.00 Unobligated balance expiring .....	357		
39.00 Budget authority (gross) .....	151,766	143,366	130,581
Budget authority:			
Current:			
40.00 Appropriation .....	105,150	104,479	120,408
40.75 Procurement reduction pursuant to P.L. 103-329 .....		-224	
42.00 Transferred from other accounts .....	5,035	2,100	
43.00 Appropriation (total) .....	110,185	106,355	120,408
Permanent:			
68.00 Spending authority from offsetting collections:			
Spending authority from offsetting collections—Federal .....	41,581	29,609	8,138

68.00	Spending authority from offsetting collections—Nonfederal .....	7,402	2,035
68.90	Spending authority from offsetting collections (total) .....	41,581	37,011
<b>Relation of obligations to outlays:</b>			
71.00	Total obligations .....	151,107	149,736
	Obligated balance, start of year:		
72.10	Receivables from other government accounts .....	-10,722	-9,111
72.40	Unpaid obligations: Treasury balance .....	17,508	24,011
	Obligated balance, end of year:		
74.10	Receivables from other government accounts .....	9,111	3,217
74.40	Unpaid obligations: Treasury balance .....	-24,011	-24,011
77.00	Adjustments in expired accounts .....	-744	
78.00	Adjustments in unexpired accounts .....	-9	
87.00	Outlays (gross) .....	142,240	143,842
<b>Adjustments to gross budget authority and outlays:</b>			
Offsetting collections from:			
88.00	Federal sources .....	-31,801	-29,609
88.40	Non-Federal sources .....	-9,780	-7,402
88.90	Total, offsetting collections .....	-41,581	-37,011
89.00	Budget authority (net) .....	110,185	106,355
90.00	Outlays (net) .....	100,659	106,831

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

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

The Salaries and Expenses appropriation funds the following major activities:

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

**International affairs.**—This activity covers a wide range of policy development and analysis functions involving international trade, investment, and monetary affairs, develop-

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

ment financing and debt policy, economic issues including resource and commodity policy, balance of payments, and major reports of economic data. In 1994, the International Affairs appropriation was merged with Salaries and Expenses.

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

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

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

Departmental Offices are developing several performance measures to monitor the resources provided in support of the following operations: Secretarial Policy and Program Development, International Affairs, Departmental Management and Administration, Buildings Maintenance and Operations, and Repairs and Improvements. The following are the indicators being developed: Percentage reduction in internal regulations; Timeliness of legal review of Treasury regulations submitted for final Departmental coordination; Criminal investigations initiated/reported; Percentage of daily cash/debt position reports issued on time; Number of export financing subsidies reduced or eliminated; Number of negotiations to liberalize foreign trade/investment policies of other countries; Number of initiatives developed, presented and implemented at Summit of the Americas; Number of barriers to U.S. financial services reduced or eliminated; Percentage of negotiated policy statements successfully adopted by multilateral development banks; Number of standardized financial subsystems implemented by bureaus, Percentage user satisfaction with computer center, Number of days to respond to service calls, Number of objects repaired/conserved in the historic Main Treasury and Annex buildings, and improvement in equipment downtime after installation of new electrical system.

**Object Classification (in thousands of dollars)**

Identification code 20-0101-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	58,616	61,018	62,318
11.3 Other than full-time permanent .....	1,548	879	1,451
11.5 Other personnel compensation .....	2,388	949	1,117
11.8 Special personal services payments .....	289	134	134
11.9 Total personnel compensation .....	62,841	62,980	65,020
12.1 Civilian personnel benefits .....	13,171	13,062	13,840
13.0 Benefits for former personnel .....	285	42	42
21.0 Travel and transportation of persons .....	1,807	1,941	2,131
22.0 Transportation of things .....	222	257	223
23.1 Rental payments to GSA .....	439	391	402
23.2 Rental payments to others .....	334	295	288
23.3 Communications, utilities, and miscellaneous charges .....	7,802	8,890	9,747
24.0 Printing and reproduction .....	1,788	2,541	2,104
25.1 Advisory and assistance services .....	10	98	95
25.2 Other services .....	14,811	13,727	11,418
26.0 Supplies and materials .....	2,094	2,903	2,448

31.0	Equipment .....	3,536	3,029	4,954
32.0	Land and structures .....	386	2,569	7,696
99.0	Subtotal, direct obligations .....	109,526	112,725	120,408
99.0	Reimbursable obligations .....	41,581	37,011	10,173
99.9	Total obligations .....	151,107	149,736	130,581

**Personnel Summary**

Identification code 20-0101-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct:</b>			
Total compensable workyears:			
1001 Full-time equivalent employment .....	1,051	1,034	1,032
1005 Full-time equivalent of overtime and holiday hours .....	10	10	10
<b>Reimbursable:</b>			
Total compensable workyears:			
2001 Full-time equivalent employment .....	202	110	109
2005 Full-time equivalent of overtime and holiday hours .....	3	3	3

**FOREIGN LAW ENFORCEMENT**

*For salaries and expenses of Treasury law enforcement personnel assigned to locations outside the United States and designated by the Secretary, \$14,490,000, to be transferred to and merged with other appropriate Treasury accounts for such purposes at the discretion of the Secretary.*

**Program and Financing (in thousands of dollars)**

Identification code 20-1883-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....			14,490
<b>Financing:</b>			
40.00 Budget authority (appropriation) .....			14,490
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			14,490
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....			
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....			-1,304
90.00 Outlays .....			13,186

The Administration proposes to establish a new account to consolidate law enforcement personnel deployed at foreign locations as designated by the Secretary of Treasury. These personnel would remain agents in their respective bureaus but would be trained to handle inquiries regarding all types of Treasury law enforcement matters. This initiative will afford the Secretary the opportunity to plan comprehensively for Treasury's varying overseas law enforcement needs and make staffing assignments accordingly.

**Object Classification (in thousands of dollars)**

Identification code 20-1883-0-1-751	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....			3,478
11.5 Other personnel compensation .....			1,159
11.9 Total personnel compensation .....			4,637
12.1 Civilian personnel benefits .....			869
21.0 Travel and transportation of persons .....			2,318
22.0 Transportation of things .....			435
23.1 Rental payments to GSA .....			435
25.2 Other services .....			5,506
26.0 Supplies and materials .....			145
31.0 Equipment .....			145
99.0 Subtotal, direct obligations .....			14,490
99.9 Total obligations .....			14,490

Personnel Summary

Identification code 20-1883-0-1-751	1994 actual	1995 est.	1996 est.
1001 Total compensable workyears: Full-time equivalent employment .....			63

OFFICE OF INSPECTOR GENERAL  
SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, hire of passenger motor vehicles; not to exceed \$2,000,000 for official travel expenses; not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; **[\$29,700,000] \$31,864,000.** (Treasury Department Appropriations Act, 1995.)

Program and Financing (in thousands of dollars)

Identification code 20-0106-0-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
00.01 Inspector General .....	27,874	30,122	31,964
01.01 Reimbursable program .....	2,559	2,469	2,475
10.00 Total obligations .....	30,433	32,591	34,439
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....	-1,059	-1,219	-750
24.40 Unobligated balance available, end of year: Treasury balance .....	1,219	750	650
25.00 Unobligated balance expiring .....	863		
39.00 Budget authority (gross) .....	31,456	32,122	34,339
Budget authority:			
Current:			
40.00 Appropriation .....	28,897	29,700	31,864
40.75 Procurement reduction pursuant to P.L. 103-329 .....		-47	
43.00 Appropriation (total) .....	28,897	29,653	31,864
Permanent:			
68.00 Spending authority from offsetting collections .....	2,559	2,469	2,475
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	30,433	32,591	34,439
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....	4,883	4,478	7,615
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-4,478	-7,615	-6,231
77.00 Adjustments in expired accounts .....	-346		
87.00 Outlays (gross) .....	30,492	29,454	35,823
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources .....	-2,559	-2,469	-2,475
89.00 Budget authority (net) .....	28,897	29,653	31,864
90.00 Outlays (net) .....	27,933	26,985	33,348

Summary of Budget Authority and Outlays

(In thousands of dollars)

	1994 actual	1995 est.	1996 est.
Enacted/requested:			
Budget Authority .....	28,897	29,653	31,864
Outlays .....	27,933	26,985	33,348
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			
Outlays .....			
Total:			
Budget Authority .....	28,897	29,653	31,864
Outlays .....	27,933	26,985	33,348

Note: The legislative proposal, not subject to PAYGO, decreases outlays by \$800,000, but, as this table indicates, has no effect on net outlays.

This appropriation provides agencywide audit and investigative functions to identify and correct operational and administrative deficiencies which create conditions for existing

or potential instances of fraud, waste, and mismanagement. The audit function provides program audit, contract audit and financial statement audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. Program audits review and evaluate all facets of agency operations. Financial statement audits assess whether financial statements fairly present the agency's financial condition and results of operations, the adequacy of accounting controls, and compliance with laws and regulations. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. This appropriation also provides for the oversight of internal investigations made by the Office of Internal Affairs and Inspection in the Bureau of ATF, the Customs Service, and the Secret Service and, internal audits and internal investigations of the Inspection Service at IRS.

The Inspectors General Auditor Training Institute provides the necessary facilities, equipment, and support services for conducting auditor training for the Federal Government Inspector General community. Institute personnel develop and deliver instructional programs related to basic government audit skills. The cost of training is recovered by tuition charged to students' agencies.

	FY 1994	FY 1995	FY 1996
<b>Audits:</b>			
Number of Financial Audits Issued .....	11	12	13
Number of Other Audits Issued .....	148	142	150
<b>Investigations:</b>			
Number of Investigations Issued .....	163	190	205
<b>Oversight and Quality Assurance:</b>			
Number of Reviews and Reports .....	27	34	34
<b>PCIE Inspectors General Auditor Training Institute:</b>			
Number of Programs .....	7	12	13
Number of Students .....	839	1,300	1,450

Note: The President's Council on Integrity and Efficiency is developing a uniform methodology for offices of Inspectors General to use in developing qualitative performance measures. OIG will provide these measures when they are developed.

Object Classification (in thousands of dollars)

Identification code 20-0106-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	15,773	16,240	17,121
11.3 Other than full-time permanent .....		28	35
11.5 Other personnel compensation .....	593	801	825
11.9 Total personnel compensation .....	16,366	17,069	17,981
12.1 Civilian personnel benefits .....	3,348	3,443	3,810
21.0 Travel and transportation of persons .....	1,284	1,305	1,274
22.0 Transportation of things .....	44	48	61
23.1 Rental payments to GSA .....	2,077	2,000	2,054
23.3 Communications, utilities, and miscellaneous charges .....	491	617	1,109
24.0 Printing and reproduction .....	71	71	110
25.1 Advisory and assistance services .....		575	100
25.2 Other services .....	3,429	4,332	4,918
26.0 Supplies and materials .....	330	335	257
31.0 Equipment .....	434	327	290
99.0 Subtotal, direct obligations .....	27,874	30,122	31,964
99.0 Reimbursable obligations .....	2,559	2,469	2,475
99.9 Total obligations .....	30,433	32,591	34,439

Personnel Summary

Identification code 20-0106-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct:</b>			
Total compensable workyears:			
1001 Full-time equivalent employment .....	296	307	313
1005 Full-time equivalent of overtime and holiday hours .....	2	2	2
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	9	15	15

**General and special funds—Continued**  
**OFFICE OF INSPECTOR GENERAL—Continued**  
**SALARIES AND EXPENSES—Continued**  
**(Legislative proposal, not subject to PAYGO)**  
**Program and Financing (in thousands of dollars)**

Identification code 20-0106-2-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....			-800
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....			
22.00 Unobligated balance transferred, net .....			750
24.40 Unobligated balance available, end of year: Treasury balance .....			-750
68.00 Budget authority (gross): Spending authority from offsetting collections .....			-800
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			-800
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....			
73.00 Obligated balance transferred, net .....			-650
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....			650
87.00 Outlays (gross) .....			-800
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources .....			800
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....			

Legislation will be proposed to move some of the reimbursable activities of the Office of Inspector General Institute to a new departmental revolving fund, the Treasury enterprise fund.

**Object Classification (in thousands of dollars)**

Identification code 20-0106-2-1-803	1994 actual	1995 est.	1996 est.
99.0 Reimbursable obligations: Subtotal, reimbursable obligations .....			-800
99.9 Total obligations .....			-800

**Personnel Summary**

Identification code 20-0106-2-1-803	1994 actual	1995 est.	1996 est.
2001 Total compensable workyears: Full-time equivalent employment .....			-15

**FINANCIAL CRIMES ENFORCEMENT NETWORK**  
**SALARIES AND EXPENSES**

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; not to exceed \$4,000 for official reception and representation expenses; [\$19,823,000: *Provided*, That of the offsetting collections credited to this account, \$1,000 are permanently canceled] \$22,198,000. (*Treasury Department Appropriations Act, 1995.*)

**Program and Financing (in thousands of dollars)**

Identification code 20-0173-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
<b>Direct program:</b>			
00.01 Financial Crimes Network .....	20,713	20,018	22,198
00.91 Total direct program .....	20,713	20,018	22,198
01.01 Reimbursable program .....	1,109	1,473	1,500

10.00 Total obligations .....	21,822	21,491	23,698
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....	-2,800	-296	
24.40 Unobligated balance available, end of year: Treasury balance .....	296		
25.00 Unobligated balance expiring .....	214		
39.00 Budget authority (gross) .....	19,532	21,195	23,698
<b>Budget authority:</b>			
<b>Current:</b>			
40.00 Appropriation .....	18,280	19,823	22,198
40.75 Procurement reduction pursuant to P.L. 103-329 .....		-101	
42.00 Transferred from other accounts .....	143		
43.00 Appropriation (total) .....	18,423	19,722	22,198
<b>Permanent:</b>			
68.00 Spending authority from offsetting collections .....	1,109	1,473	1,500
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	21,822	21,491	23,698
<b>Obligated balance, start of year:</b>			
72.10 Receivables from other government accounts .....	-1,975	-953	-950
72.40 Unpaid obligations: Treasury balance .....	9,778	10,683	12,618
<b>Obligated balance, end of year:</b>			
74.10 Receivables from other government accounts .....	953	950	950
74.40 Unpaid obligations: Treasury balance .....	-10,683	-12,618	-13,360
77.00 Adjustments in expired accounts .....	-80		
87.00 Outlays (gross) .....	19,815	19,553	22,956
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources .....	-1,109	-1,473	-1,500
89.00 Budget authority (net) .....	18,423	19,722	22,198
90.00 Outlays (net) .....	18,706	18,080	21,456

The Financial Crimes Enforcement Network (FinCEN) has been assigned a central role for Treasury counter-money laundering policies. It exercises Treasury's far-reaching responsibilities under the Bank Secrecy Act, 31 U.S.C. section 5311, et seq., and serves as a United States Government source for the systematic collation and analysis of information to assist in the investigation of money laundering and other financial crimes. FinCEN implements these responsibilities through analytical and technological platforms geared to combat money laundering through prevention—using Treasury's regulatory authority in partnership with the financial sector; detection—combining technology with all-source intelligence to identify both underlying criminal financial activity as well as emerging trends and patterns of domestic and international money laundering; and enforcement—empowering other agencies at the Federal, State and local, and international levels to take action against financial criminals through the transfer of information and expertise.

**PERFORMANCE MEASURES**

	FY 1994 actual	FY 1995 enacted	FY 1996 estimated
<b>Performance Measures:</b>			
<b>Strategic and International Programs:</b>			
Number of workproducts produced .....	88	89	90
<b>Tactical Operations:</b>			
Requests received .....	7,143	8,214	8,543
Subjects submitted to FinCEN .....	26,519	30,497	31,717
Assets identified by FinCEN .....	18,830	21,655	22,521
<b>Regulatory Policy and Enforcement:</b>			
Number of BSA ruling letters received/answered .....	876	950	1,045

**Object Classification (in thousands of dollars)**

Identification code 20-0173-0-1-751	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	6,639	8,459	8,675
11.3 Other than full-time permanent .....	196	25	25
11.5 Other personnel compensation .....	652	660	695

11.9	Total personnel compensation .....	7,487	9,144	9,395
12.1	Civilian personnel benefits .....	1,933	2,215	2,231
21.0	Travel and transportation of persons .....	726	645	624
22.0	Transportation of things .....	58	40	42
23.1	Rental payments to GSA .....	1,648	1,587	1,635
23.3	Communications, utilities, and miscellaneous charges .....	478	370	377
24.0	Printing and reproduction .....	90	91	94
25.2	Other services .....	5,684	4,745	6,133
26.0	Supplies and materials .....	971	546	741
31.0	Equipment .....	1,638	635	926
99.0	Subtotal, direct obligations .....	20,713	20,018	22,198
99.0	Reimbursable obligations .....	1,109	1,473	1,500
99.9	Total obligations .....	21,822	21,491	23,698

Personnel Summary

Identification code 20-0173-0-1-751	1994 actual	1995 est.	1996 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment .....	147	163	163
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment .....		4	4

TREASURY FORFEITURE FUND

(LIMITATION OF AVAILABILITY OF DEPOSITS)

For necessary expenses of the Treasury Forfeiture Fund, as authorized by P.L. 102-393, not to exceed \$15,000,000, to be derived from deposits in the Fund. (Treasury Department Appropriations Act, 1995.)

Unavailable Collections (in thousands of dollars)

Identification code 20-5697-0-2-751	1994 actual	1995 est.	1996 est.
Balance, start of year:			
01.99 Balance, start of year .....	38,755	57,687	28,136
Receipts:			
02.01 Forfeited cash and proceeds from the sale of forfeited property .....	182,375	161,457	165,300
02.02 Earnings on investments .....	1,904	2,000	2,000
02.99 Total receipts .....	184,279	163,457	167,300
04.00 Total: Balances and collections .....	223,034	221,144	195,436
Appropriation:			
05.01 Department of the Treasury forfeiture fund .....	-182,646	-193,008	-180,150
05.99 Subtotal appropriation .....	-182,646	-193,008	-180,150
06.10 Unobligated balance returned to receipts .....	17,299		
07.99 Total balance, end of year .....	57,687	28,136	15,286

Program and Financing (in thousands of dollars)

Identification code 20-5697-0-2-751	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations .....	182,646	193,008	180,150
Financing:			
39.00 Budget authority .....	182,646	193,008	180,150
Budget authority:			
Current:			
40.20 Appropriation (special fund, definite) .....	31,301	15,000	15,000
Permanent:			
60.25 Appropriation (special fund, indefinite) .....	151,345	178,008	165,150
Relation of obligations to outlays:			
71.00 Total obligations .....	182,646	193,008	180,150
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	63,182	84,995	65,183
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-84,995	-65,183	-63,897
Adjustments, net .....	-17,299		

90.00 Outlays .....	143,533	212,820	181,436
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P.L. 102-393 authorized the establishment of the Treasury Forfeiture Fund. This fund replaced the Customs Forfeiture Fund. It is available to pay or reimburse certain costs and expenses related to seizures and forfeitures that occur pursuant to the Treasury Department's law enforcement activities. The Coast Guard also participates in the program.

Object Classification (in thousands of dollars)

Identification code 20-5697-0-2-751	1994 actual	1995 est.	1996 est.
25.2 Other services .....	104,534	109,603	97,200
41.0 Grants, subsidies, and contributions .....	72,906	79,240	78,800
44.0 Refunds .....	5,206	4,165	4,150
99.9 Total obligations .....	182,646	193,008	180,150

PRESIDENTIAL ELECTION CAMPAIGN FUND

Program and Financing (in thousands of dollars)

Identification code 20-5081-0-2-808	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01 Matching funds in primaries .....	568	500	66,168
00.02 Nominating conventions for parties .....		24,108	771
00.03 Candidates for general elections .....			124,396
10.00 Total obligations (object class 41.0) .....	568	24,608	191,335
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance .....	-30,311	-99,497	-144,889
24.40 Unobligated balance available, end of year: Treasury balance .....	99,497	144,889	23,554
60.25 Budget authority (appropriation) (special fund, indefinite) .....	69,755	70,000	70,000
Relation of obligations to outlays:			
71.00 Total obligations .....	568	24,608	191,335
90.00 Outlays .....	568	24,608	191,335

**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 thousands of dollars)**

Identification code 20-4444-0-3-155	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 92.0)	239,979	1,300,000	1,320,000
<b>Financing:</b>			
Unobligated balance available, start of year:			
Fund balance:			
21.90 Special drawing rights	-9,202,914	-9,971,003	-10,406,360
21.90 Treasury balance	-16,981,884	-16,091,093	-16,650,175
21.91 U.S. Securities: Par value	-5,636,690	-7,325,769	-7,631,330
Unobligated balance available, end of year:			
Fund balance:			
24.90 Special drawing rights	9,971,003	10,406,360	10,802,360
24.90 Treasury balance	16,091,093	16,650,175	17,283,775
24.91 U.S. Securities: Par value	7,325,769	7,631,330	7,921,730
25.00 Unobligated balance expiring	-239,979		
68.00 Budget authority (gross): Spending authority from offsetting collections	1,566,377	2,600,000	2,640,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	239,979	1,300,000	1,320,000
87.00 Outlays (gross)	239,979	1,300,000	1,320,000
<b>Adjustments to gross budget authority and outlays:</b>			
Offsetting collections from:			
Federal sources:			
88.00 Federal sources		-1,300,000	-1,320,000
88.20 Interest on U.S. securities	-204,893	-169,000	-171,600
Non-Federal sources:			
88.40 Special drawing rights holdings	-432,906	-364,000	-369,600
88.40 Net gain on exchange transactions	-928,578	-767,000	-778,800
88.90 Total, offsetting collections	-1,566,377	-2,600,000	-2,640,000
89.00 Budget authority (net)			
90.00 Outlays (net)	-1,326,398	-1,300,000	-1,320,000

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 1995 and 1996 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 thousands of dollars)**

Identification code 20-4444-0-3-155	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue	1,379,266	1,326,398	1,300,000	1,320,000
0102 Expense				

0109	Net income or loss (-)	1,379,266	1,326,398	1,300,000	1,320,000
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**Balance Sheet (in thousands of dollars)**

Identification code 20-4444-0-3-155	1993 actual	1994 actual	1995 est.	1996 est.	
<b>ASSETS:</b>					
Federal assets:					
1101	Fund balances with Treasury	16,981,884	16,091,093	16,650,175	17,283,775
Investments in US securities:					
1102	Treasury securities, par ..	5,636,690	7,325,769	7,631,330	7,921,730
1106	Receivables, net	13,204	27,095	27,270	28,308
1206	Non-Federal assets: Receivables, net	132,146	148,808	154,529	160,409
1801	Other Federal assets: Cash and other monetary assets	9,202,914	9,971,003	10,406,360	10,802,360
1999	Total assets	31,966,838	33,563,768	34,869,664	36,196,582
<b>LIABILITIES:</b>					
2104	Federal liabilities: Resources payable to Treasury	14,967,501	15,207,480	15,799,200	16,400,417
2201	Non-Federal liabilities: Accounts payable	50,365	53,019	55,094	57,190
2999	Total liabilities	15,017,866	15,260,499	15,854,294	16,457,607
<b>NET POSITION:</b>					
3200	Invested capital	200,000	200,000	200,000	200,000
3300	Cumulative results of operations	16,748,972	18,103,269	18,815,370	19,538,975
3999	Total net position	16,948,972	18,303,269	19,015,370	19,738,975
4999	Total liabilities and net position	31,966,838	33,563,768	34,869,664	36,196,582

**Intragovernmental funds:**

**WORKING CAPITAL FUND**

**Program and Financing (in thousands of dollars)**

Identification code 20-4501-0-4-803	1994 actual	1995 est.	1996 est.	
<b>Program by activities:</b>				
00.01	Direct operating program	2,341	4,333	3,946
00.02	Administrative overhead	472	874	796
00.10	Direct operating program	97,578	180,621	164,485
00.11	Administrative overhead	1,367	2,754	2,833
10.00	Total obligations	101,758	188,582	172,060
<b>Financing:</b>				
68.00	Budget authority (gross): Spending authority from offsetting collections	101,758	188,582	172,060
<b>Relation of obligations to outlays:</b>				
71.00	Total obligations	101,758	188,582	172,060
Obligated balance, start of year:				
72.10	Receivables from other government accounts	-103	-877	-877
72.90	Unpaid obligations: Fund balance	74,010	92,158	92,158
Obligated balance, end of year:				
74.10	Receivables from other government accounts	877	877	877
74.90	Unpaid obligations: Fund balance	-92,158	-92,158	-92,158
87.00	Outlays (gross)	84,386	188,582	172,060
<b>Adjustments to gross budget authority and outlays:</b>				
88.00	Offsetting collections from: Federal sources	-101,758	-188,582	-172,060
89.00	Budget authority (net)			
90.00	Outlays (net)	-17,372		

Certain central services in the Department of the Treasury, including telecommunications, printing, reproduction, computer support/usage, personnel/payroll, procurement information, and printing procurement services, are provided on a reimbursable basis. Transactions are entered into with other Treasury appropriation accounts at rates which will recover the fund's operating expenses, including accrual of annual leave and depreciation of equipment. This presentation includes the Digital Telecommunications System (DTS), the

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

**Balance Sheet (in thousands of dollars)**

Identification code 20-4501-0-4-803	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury	73,907	91,279	169,162	154,341
Investments in US securities:				
1106 Receivables, net	103	877	1,625	1,483
Non-Federal assets:				
1206 Receivables, net		2		
1207 Advances and prepayments	1		1	1
Other Federal assets:				
1802 Inventories and related properties	67	64	119	108
1803 Property, plant and equipment, net	1,233	1,707	3,164	2,886
1999 Total assets	75,311	93,929	174,071	158,819
<b>LIABILITIES:</b>				
Federal liabilities:				
2101 Accounts payable	11,934	12,581	23,315	21,273
2105 Other	62,528	80,313	148,839	135,797
Non-Federal liabilities:				
2201 Accounts payable	151	380	704	642
2205 Lease liabilities, net	45			
2207 Other	653	655	1,213	1,107
2999 Total liabilities	75,311	93,929	174,071	158,819
<b>NET POSITION:</b>				
3999 Total net position				
4999 Total liabilities and net position	75,311	93,929	174,071	158,819

**Object Classification (in thousands of dollars)**

Identification code 20-4501-0-4-803	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent	5,402	10,779	10,905
11.5 Other personnel compensation	291		
11.9 Total personnel compensation	5,693	10,779	10,905
12.1 Civilian personnel benefits	1,081	2,078	2,101
13.0 Benefits for former personnel	25		
21.0 Travel and transportation of persons	113	290	303
22.0 Transportation of things	15	34	32
23.1 Rental payments to GSA	208	875	893
23.2 Rental payments to others	32	367	364
23.3 Communications, utilities, and miscellaneous charges	83,699	120,937	97,165
24.0 Printing and reproduction	44	223	227
25.2 Other services	9,502	50,241	57,283
26.0 Supplies and materials	368	897	914
31.0 Equipment	978	1,861	1,873
99.9 Total obligations	101,758	188,582	172,060

**Personnel Summary**

Identification code 20-4501-0-4-803	1994 actual	1995 est.	1996 est.
<b>Total compensable workyears:</b>			
5001 Full-time equivalent employment	114	208	212
5005 Full-time equivalent of overtime and holiday hours	4	4	4

**Intragovernmental funds:**

**TREASURY ENTERPRISE FUND  
(Legislative proposal, subject to PAYGO)**

**Program and Financing (in thousands of dollars)**

Identification code 20-4560-4-4-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
00.01 OIG Institute			800

00.02 Center for Applied Fin. Mgmt.			11,322
10.00 Total obligations			12,122
<b>Financing:</b>			
22.00 Unobligated balance transferred, net			-750
24.40 Unobligated balance available, end of year: Treasury balance			750
68.00 Budget authority (gross): Spending authority from offsetting collections			12,122

**Relation of obligations to outlays:**

71.00 Total obligations			12,122
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance			650
73.00 Obligated balance transferred, net			-650
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance			12,122
87.00 Outlays (gross)			-12,122
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources			
89.00 Budget authority (net)			
90.00 Outlays (net)			

Legislation will be proposed to establish a departmental revolving fund, the Treasury Enterprise Fund, to finance training, consulting accounting systems cross-servicing, credit management services, and other entrepreneurial ventures provided to Federal agencies and other entities. The fund will permit revenues from reimbursable services to be retained to fully fund operational expenses. Excess revenues above projected investment and operating expenses will be deposited into the General Fund of the Treasury at the direction of the Secretary.

**Object Classification (in thousands of dollars)**

Identification code 20-4560-4-4-803	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent			4,515
11.5 Other personnel compensation			152
11.9 Total personnel compensation			4,667
12.1 Civilian personnel benefits			885
21.0 Travel and transportation of persons			94
23.1 Rental payments to GSA			375
23.3 Communications, utilities, and miscellaneous charges			102
24.0 Printing and reproduction			56
25.1 Advisory and assistance services			45
25.2 Other services			3,694
26.0 Supplies and materials			212
31.0 Equipment			1,992
99.0 Subtotal, direct obligations			12,122
99.9 Total obligations			12,122

**Personnel Summary**

Identification code 20-4560-4-4-803	1994 actual	1995 est.	1996 est.
1001 Total compensable workyears: Full-time equivalent employment			80

**Trust Funds**

**GIFTS AND BEQUESTS**

**Program and Financing (in thousands of dollars)**

Identification code 20-8790-0-7-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Unconditional gifts (total obligations) (object class 25.2)	20	10	5
<b>Financing:</b>			
Unobligated balance available, start of year:			
21.40 Treasury balance		7	

**Intragovernmental funds—Continued**

**GIFTS AND BEQUESTS—Continued**

**Program and Financing (in thousands of dollars)—Continued**

Identification code 20-8790-0-7-803		1994 actual	1995 est.	1996 est.
21.41	U.S. Securities: Par value .....	-18	-38	-31
	Unobligated balance available, end of year:			
24.40	Treasury balance .....	-7		
24.41	U.S. Securities: Par value .....	38	31	31
60.27	Budget authority (appropriation) (trust fund, indefinite) .....	33	10	5
<b>Relation of obligations to outlays:</b>				
71.00	Total obligations .....	20	10	5
72.40	Obligated balance, start of year: Unpaid obligations:			
	Treasury balance .....	2	9	9
74.40	Obligated balance, end of year: Unpaid obligations:			
	Treasury balance .....	-9	-9	-9
90.00	Outlays .....	12	10	5

The Secretary of the Treasury is authorized to accept, hold, administer and utilize gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Property and proceeds thereof are used as nearly as possible in accordance with the terms of the gift or bequest.

*VIOLENT CRIME REDUCTION PROGRAMS*

**[DEPARTMENTAL OFFICES]**

**[SALARIES AND EXPENSES]**

[For necessary expenses of the Office of Enforcement to oversee the implementation of the Violent Crime Control and Law Enforcement Act of 1994 as it relates to the jurisdiction of the Department of the Treasury, \$2,400,000, to remain available until expended, to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.]

**[FINANCIAL CRIMES ENFORCEMENT NETWORK]**

**[SALARIES AND EXPENSES]**

[For salaries and expenses to implement the gateway network and other related financial intelligence and enforcement activities, \$2,700,000, to remain available until expended to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.]

**[BUREAU OF ALCOHOL, TOBACCO AND FIREARMS]**

**[SALARIES AND EXPENSES]**

[For salaries and expenses for enforcing Federal firearms provisions and Public Law 103-159, \$7,000,000 to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.]

**[GANG RESISTANCE EDUCATION AND TRAINING]**

[For grants to communities and police agencies for the establishment of gang resistance education and training programs to be designated by the Director of the Bureau of Alcohol, Tobacco and Firearms, \$9,000,000 to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.]

**[UNITED STATES CUSTOMS SERVICE]**

**[SALARIES AND EXPENSES]**

[For salaries and expenses for expanding border and port enforcement activities, \$4,000,000 to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.]

**[INTERNAL REVENUE SERVICE]**

**[TAX LAW ENFORCEMENT]**

[For tax law enforcement for combating public corruption and enhancing illegal tax enforcement activities, \$7,000,000 to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.]

**[UNITED STATES SECRET SERVICE]**

**[SALARIES AND EXPENSES]**

[For salaries and expenses \$6,600,000, of which \$5,000,000 shall be available for combating the counterfeiting of United States currency, and of which \$1,600,000, to remain available until expended, shall be available for the hiring, training, and equipping of 18 additional full-time equivalent positions for improving forensic capabilities which will assist in the investigations of missing and exploited children to be derived from balances available in the Violent Crime Reduction Trust Fund, as authorized by title XXXI Violent Crime Control and Law Enforcement Act of 1994.] (Treasury, Postal Service and General Government Appropriations Act, 1995.)

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

(a) as authorized by section 190001(e), \$70,000,000, of which: \$4,685,000 shall be available to the United States Customs Service; \$2,221,000 to the Financial Crimes Enforcement Network; \$19,049,000 to the Internal Revenue Service; \$4,850,000 to Departmental Offices; \$4,090,000 to the Federal Law Enforcement Training Center; \$9,800,000 to the Secret Service; and \$25,305,000 for the Bureau of Alcohol, Tobacco and Firearms Violence Reduction Alliance, of which not less than \$17,000,000 shall be for disbursement through grants, cooperative agreements or contracts to States and local governments for participation in the Violence Reduction Alliance;

(b) as authorized by section 32401, \$7,200,000, for disbursement through grants, cooperative agreements or contracts, to local governments for Gang Resistance Education and Training: Provided, That notwithstanding sections 32401 and 310001, such funds shall be allocated only to the affected State and local law enforcement and prevention organizations participating in such projects: Provided further, That these amounts may be used for grants, cooperative agreements, and contracts for States and local governments for participation in the Violence Reduction Alliance; and

(c) as authorized by section 180103, \$1,000,000 to the Federal Law Enforcement Training Center for specialized training for rural law enforcement officers.

**Program and Financing (in thousands of dollars)**

Identification code 20-8526-0-1-750		1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>				
00.01	Departmental Offices .....		2,400	4,850
00.02	Financial Crimes Enforcement Network .....		2,700	2,221
00.03	Bureau of Alcohol, Tobacco, and Firearms .....		16,000	32,505
00.04	Customs Service .....		4,000	4,685
00.05	Federal Law Enforcement Training Center .....			5,090
00.06	Secret Service .....		6,600	9,800
00.07	Internal Revenue Service .....		7,000	19,049
10.00	Total obligations .....		38,700	78,200
<b>Financing:</b>				
42.00	Budget authority (transferred from other accounts) .....		38,700	78,200
<b>Relation of obligations to outlays:</b>				
71.00	Total obligations .....		38,700	78,200
72.40	Obligated balance, start of year: Unpaid obligations:			
	Treasury balance .....			8,669
74.40	Obligated balance, end of year: Unpaid obligations:			
	Treasury balance .....		-8,669	-28,393
90.00	Outlays .....		30,031	58,476

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 1996, the President has proposed creation of a grant program operated by the Bureau of Alcohol, Tobacco and Fire-

arms. This program the "Violence Reduction Alliance" will provide funds for states and localities to work in partnership with BATF to combat firearms crime and interstate gun trafficking. Additional crime bill funds will be used to attack the problem of refund fraud in tax returns, to enhance border enforcement, to fight overseas counterfeiting, to crack down on money laundering, and to increase training of and communication among Federal law enforcement personnel.

Object Classification (in thousands of dollars)

Identification code 20-8526-0-1-750	1994 actual	1995 est.	1996 est.
11.1 Personnel compensation: Full-time permanent .....		6,319	11,251
12.1 Civilian personnel benefits .....		4,058	5,373
21.0 Travel and transportation of persons .....		3,145	4,698
22.0 Transportation of things .....		337	824
23.3 Communications, utilities, and miscellaneous charges .....		1,308	1,830
24.0 Printing and reproduction .....		80	115
25.2 Other services .....		13,365	35,696
26.0 Supplies and materials .....		844	1,778
31.0 Equipment .....		9,244	16,635
99.9 Total obligations .....		38,700	78,200

Personnel Summary

Identification code 20-8526-0-1-750	1994 actual	1995 est.	1996 est.
1001 Total compensable workyears: Full-time equivalent employment .....		186	242

FEDERAL LAW ENFORCEMENT TRAINING CENTER

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the Federal Law Enforcement Training Center, as a bureau of the Department of the Treasury, including materials and support costs of Federal law enforcement basic training; purchase (not to exceed fifty-two for police-type use) and hire of passenger motor vehicles; for expenses for student athletic and related activities; uniforms without regard to the general purchase price limitation for the current fiscal year; the conducting of and participating in firearms matches and presentation of awards; for public awareness and enhancing community support of law enforcement training; not to exceed \$7,000 for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109: *Provided*, That the Center is authorized to accept and use gifts of property, both real and personal, and to accept services, for authorized purposes, including funding of a gift of intrinsic value which shall be awarded annually by the Director of the Center to the outstanding student who graduated from a basic training program at the Center during the previous fiscal year, which shall be funded only by gifts received through the Center's gift authority: *Provided further*, That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy: *Provided further*, That funds appropriated in this account shall be available for training United States Postal Service law enforcement personnel and Postal police officers, at the discretion of the Director; State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation (except that the Director may waive reimbursement and may pay travel expenses, not to exceed 75 percent of the total training and travel cost, when the Director determines that it is in the public interest to do so); training of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; travel expenses of non-Federal personnel to attend State and local course development meetings at the Center: *Provided further*, That the Center is authorized to obligate funds in anticipation of reimbursements from agencies receiving training at the Federal Law Enforcement Training Center, except that total

obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide [first-aid and emergency] short term medical services for students undergoing training at the Center; [\$46,713,000] \$47,428,000, of which [\$8,821,000] \$8,666,000 for materials and support costs of Federal law enforcement basic training shall remain available until September 30, [1997] 1998, and of which \$11,600,000 shall be derived by transfer from Federal Law Enforcement Training Center, "Acquisition, Construction, Improvements, and related Expenses." (Treasury Department Appropriations Act, 1995.)

Program and Financing (in thousands of dollars)

Identification code 20-0104-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
00.01 Law enforcement training .....	28,642	29,029	28,805
00.02 Plant operations .....	16,187	16,105	16,750
00.03 State and local training .....	1,819	1,835	1,873
00.04 Minor construction and maintenance .....	385	79	
00.91 Total direct program .....	47,033	47,048	47,428
01.01 Reimbursable program .....	15,435	17,248	15,659
10.00 Total obligations .....	62,468	64,296	63,087
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....	-464	-477	
24.40 Unobligated balance available, end of year: Treasury balance .....	477		
25.00 Unobligated balance expiring .....	399		
39.00 Budget authority (gross) .....	62,880	63,819	63,087
Budget authority:			
Current:			
40.00 Appropriation .....	47,445	46,713	35,828
40.75 Procurement reduction pursuant to P.L. 103-329 .....		-142	
42.00 Transferred from other accounts .....			11,600
43.00 Appropriation (total) .....	47,445	46,571	47,428
Permanent:			
68.00 Spending authority from offsetting collections .....	15,435	17,248	15,659
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	62,468	64,296	63,087
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	10,933	9,993	10,366
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-9,993	-10,366	-10,469
77.00 Adjustments in expired accounts .....	-1,416		
87.00 Outlays (gross) .....	61,992	63,923	62,984
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources .....	-15,435	-17,248	-15,659
89.00 Budget authority (net) .....	47,445	46,571	47,428
90.00 Outlays (net) .....	46,557	46,675	47,325

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

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1994 actual	1995 est.	1996 est.
Law Enforcement Training:			
Student Quality Surveys-Basic Training (Scale 0-6) .....	4.7	4.7	4.8

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

**PERFORMANCE MEASURES BY BUDGET ACTIVITY—Continued**

	1994 actual	1995 est.	1996 est.
Student Weeks Trained:			
Basic .....	32,622	62,369	63,209
Advanced .....	19,409	24,414	22,640
Students Trained:			
Basic .....	5,395	9,502	9,542
Advanced .....	13,361	14,255	14,082
Variable Cost per Basic Training Student Week .....	\$141	\$145	\$150
Plant Operations:			
Student Quality Surveys-Services (Scale 0-6) .....	4.1	4.2	4.3
State and Local Training:			
Student Weeks Trained .....	4,135	3,402	4,297
Students Trained .....	2,967	2,397	2,832

**Object Classification (in thousands of dollars)**

Identification code 20-0104-0-1-751	1994 actual	1995 est.	1996 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	19,908	20,320	20,519
11.3 Other than full-time permanent .....	182	199	199
11.5 Other personnel compensation .....	412	541	542
11.8 Special personal services payments .....	1,159	1,150	1,150
11.9 Total personnel compensation .....	21,661	22,210	22,410
12.1 Civilian personnel benefits .....	4,673	4,822	4,873
21.0 Travel and transportation of persons .....	1,766	2,009	2,106
22.0 Transportation of things .....	109	116	136
23.3 Communications, utilities, and miscellaneous charges .....	2,421	2,805	2,817
24.0 Printing and reproduction .....	294	301	298
25.2 Other services .....	8,848	9,116	9,254
26.0 Supplies and materials .....	3,094	3,043	2,969
31.0 Equipment .....	3,310	2,547	2,565
32.0 Land and structures .....	855	79	
42.0 Insurance claims and indemnities .....	2		
99.0 Subtotal, direct obligations .....	47,033	47,048	47,428
99.0 Reimbursable obligations .....	15,435	17,248	15,659
99.9 Total obligations .....	62,468	64,296	63,087

**Personnel Summary**

Identification code 20-0104-0-1-751	1994 actual	1995 est.	1996 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment .....	467	463	462
1005 Full-time equivalent of overtime and holiday hours .....	7	7	7
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment .....	4	4	4

**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, **[\$16,815,000] \$8,163,000**, to remain available until expended. (Treasury Department Appropriations Act, 1995.)

**Program and Financing (in thousands of dollars)**

Identification code 20-0105-0-1-751	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations .....	13,049	39,678	8,163
Financing:			
17.00 Recovery of prior year obligations .....	-66		
21.40 Unobligated balance available, start of year: Treasury balance .....	-34,734	-34,463	-11,600
24.40 Unobligated balance available, end of year: Treasury balance .....	34,463	11,600	
39.00 Budget authority .....	12,712	16,815	-3,437

Budget authority:			
40.00 Appropriation .....	12,712	16,815	8,163
41.00 Transferred to other accounts .....			-11,600
43.00 Appropriation (total) .....	12,712	16,815	-3,437

**Relation of obligations to outlays:**

71.00 Total obligations .....	13,049	39,678	8,163
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	6,920	11,320	37,931
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-11,320	-37,931	-37,257
78.00 Adjustments in unexpired accounts .....	-66		
90.00 Outlays .....	8,583	13,067	8,837

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

**Object Classification (in thousands of dollars)**

Identification code 20-0105-0-1-751	1994 actual	1995 est.	1996 est.
25.2 Other services .....	27		
31.0 Equipment .....	472	1,000	500
32.0 Land and structures .....	12,550	38,678	7,663
99.9 Total obligations .....	13,049	39,678	8,163

**GIFTS AND BEQUESTS**

**Program and Financing (in thousands of dollars)**

Identification code 20-8357-0-7-751	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations .....		200	
Financing:			
60.27 Budget authority (appropriation) (trust fund, indefinite) .....		200	
Relation of obligations to outlays:			
71.00 Total obligations .....		200	
90.00 Outlays .....		200	

The Federal Law Enforcement Training Center (FLETC) is authorized to accept and utilize gifts and bequests of property, both real and personal, and services for the purposes of aiding or facilitating the work of the FLETC. Gifts and bequests are used in accordance with the terms of the gift or bequest.

**Object Classification (in thousands of dollars)**

Identification code 20-8357-0-7-751	1994 actual	1995 est.	1996 est.
21.0 Travel and transportation of persons .....		34	
25.2 Other services .....		61	
26.0 Supplies and materials .....		43	
31.0 Equipment .....		62	
99.9 Total obligations .....		200	

**FINANCIAL MANAGEMENT SERVICE**

**Federal Funds**

**General and special funds:**

**SALARIES AND EXPENSES**

For necessary expenses of the Financial Management Service, **[\$183,889,000] \$189,259,000**, of which not to exceed **[\$13,459,000] \$14,277,000** shall remain available until expended for systems modernization initiatives. In addition, \$90,000, to be derived from the Oil Spill Liability Trust Fund, to reimburse the Service for adminis-

trative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101-380: *Provided*, That of the offsetting collections credited to this account, \$192,000 are permanently canceled]. (*Treasury Department Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 20-1801-0-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
00.01 Financial operations .....	126,194	113,946	99,278
00.02 Federal finance .....	21,947	20,015	20,997
00.04 Agency support .....	64,365	66,574	68,984
00.91 Total direct program .....	212,506	200,535	189,259
01.01 Reimbursable program .....	101,212	143,241	148,369
10.00 Total obligations .....	313,718	343,776	337,628
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-1,208		
21.40 Unobligated balance available, start of year: Treasury balance .....	-18,870	-17,236	
24.40 Unobligated balance available, end of year: Treasury balance .....	17,236		
25.00 Unobligated balance expiring .....	213		
39.00 Budget authority (gross) .....	311,089	326,540	337,628
Budget authority:			
Current:			
40.00 Appropriation .....	209,877	183,889	189,259
40.75 Procurement reduction pursuant to P.L. 103-329 .....		-590	
43.00 Appropriation (total) .....	209,877	183,299	189,259
Permanent:			
68.00 Spending authority from offsetting collections	101,212	143,241	148,369
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	313,718	343,776	337,628
Obligated balance, start of year:			
72.10 Receivables from other government accounts .....	-8,030	-11,969	-11,969
72.40 Unpaid obligations: Treasury balance .....	71,438	67,345	73,977
Obligated balance, end of year:			
74.10 Receivables from other government accounts .....	11,969	11,969	11,969
74.40 Unpaid obligations: Treasury balance .....	-67,345	-73,977	-75,109
77.00 Adjustments in expired accounts .....	-3,220		
78.00 Adjustments in unexpired accounts .....	-1,208		
87.00 Outlays (gross) .....	317,322	337,144	336,496
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources .....	-101,212	-143,241	-148,369
89.00 Budget authority (net) .....	209,877	183,299	189,259
90.00 Outlays (net) .....	216,110	193,903	188,127

Summary of Budget Authority and Outlays

(In thousands of dollars)

	1994 actual	1995 est.	1996 est.
Enacted/requested:			
Budget Authority .....	209,877	183,299	189,259
Outlays .....	216,110	193,903	188,127
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			
Outlays .....			
Total:			
Budget Authority .....	209,877	183,299	189,259
Outlays .....	216,110	193,903	188,127

Note: The legislative proposal, not subject to PAYGO, decreases gross outlays by \$11,322,000, but, as this table indicates, has no effect on net outlays.

**Financial Operations.**—Payments are made through six regional offices for Federal civilian agencies, except the U.S. Postal Service, the U.S. Marshals Service, and certain Government corporations. These disbursing services are provided through the timely issuance of checks, letters of credit, and electronic funds transfer (EFT) payments. This activity is also responsible for processing EFT claims, for promoting the use of electronics in the payment process, and for providing full

field representation for other functional areas of the Service. This activity is also responsible for the control and financial integrity of the Federal payments and collections processes. This includes conducting reconciliation, accounting, and claims activities. It adjudicates and settles claims against the United States resulting from instances in which Government checks have been forged, lost, stolen, destroyed, or mutilated, and collects moneys from those parties having liability to the United States through fraudulent or otherwise improper negotiation of Government checks. Financial Operations ensures the integrity of the Government's financial accounting, reporting, and financing services and financial accounting and reporting systems to the Government-at-large and to its agents, who participate in the payments and collections processes. Additionally, this activity provides financial services for numerous accounts, including the two Social Security Trust Funds, the two Medicare Trust Funds, the Unemployment Trust Fund, the D.C. Government loan account, the Highway Trust Fund, the Airport and Airway Trust Fund, and the St. Lawrence Seaway Toll Rebate Program. In addition, this activity provides for payment of domestic and international claims.

PERFORMANCE MEASURES

	FY 1994	FY 1995	FY 1996
1. Percentage of claims processed within current FMS standards .....	N/A	N/A	90.00%
2. Percentage of on-time payments .....	99.99%	99.99%	99.99%

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

PERFORMANCE MEASURES

	FY 1994	FY 1995	FY 1996
1. EFT payments divided by total payments .....			51.3%
2. Electronic collections as a percentage of total collections .....			30.0%
3. Number of check claims settlements .....	1,658,000	1,669,000	1,679,000
4. Number of check payments .....	425,500,205	423,818,000	418,566,000
5. Number of electronic payments .....	407,162,070	422,329,000	440,516,000

**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 operation, 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

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

acquiring ADP and telecommunications equipment, software, services and supplies. It also supports a large number of developmental efforts to enhance the collections, payments, accounting, reporting, and resource management functions of the Service.

**PERFORMANCE MEASURES**

	FY 1994	FY 1995	FY 1996
1. Percentage of milestone completed vs. projected for major information system development projects .....			100.0%

**Object Classification (in thousands of dollars)**

Identification code 20-1801-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	86,247	87,759	89,475
11.3 Other than full-time permanent .....	2,948	2,319	2,534
11.5 Other personnel compensation .....	1,823	1,877	274
11.9 Total personnel compensation .....	91,018	91,955	92,283
12.1 Civilian personnel benefits .....	16,756	16,203	17,494
13.0 Benefits for former personnel .....	2,852		
21.0 Travel and transportation of persons .....	1,433	1,733	2,286
22.0 Transportation of things .....	272	210	252
23.1 Rental payments to GSA .....	13,325	13,660	12,572
23.2 Rental payments to others .....	1,629	989	514
23.3 Communications, utilities, and miscellaneous charges .....	37,451	15,617	17,234
24.0 Printing and reproduction .....	3,777	3,120	3,589
25.1 Advisory and assistance services .....	1,810	1,712	2,537
25.2 Other services .....	30,346	40,824	28,607
26.0 Supplies and materials .....	2,219	3,739	4,593
31.0 Equipment .....	9,545	10,769	7,225
42.0 Insurance claims and indemnities .....	73	4	73
99.0 Subtotal, direct obligations .....	212,506	200,535	189,259
99.0 Reimbursable obligations .....	101,212	143,241	148,369
99.9 Total obligations .....	313,718	343,776	337,628

**Personnel Summary**

Identification code 20-1801-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct:</b>			
<b>Total compensable workyears:</b>			
1001 Full-time equivalent employment .....	2,141	2,067	2,052
1005 Full-time equivalent of overtime and holiday hours .....	29	29	29
<b>Reimbursable:</b>			
<b>Total compensable workyears:</b>			
2001 Full-time equivalent employment .....	108	119	119
2005 Full-time equivalent of overtime and holiday hours .....	1	1	1

**SALARIES AND EXPENSES**

**(Legislative proposal, not subject to PAYGO)**

**Program and Financing (in thousands of dollars)**

Identification code 20-1801-2-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....			-11,322
<b>Financing:</b>			
68.00 Budget authority (gross): Spending authority from off-setting collections .....			-11,322
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			-11,322
87.00 Outlays (gross) .....			-11,322
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources .....			11,322
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....			

Legislation will be proposed to move reimbursable financial educational training, financial consulting and agency cross-servicing programs from this account to a departmental revolving fund to reflect the business-type cycle of transactions associated with these programs.

**Object Classification (in thousands of dollars)**

Identification code 20-1801-2-1-803	1994 actual	1995 est.	1996 est.
99.0 Reimbursable obligations: Subtotal, reimbursable obligations .....			-11,322
99.9 Total obligations .....			-11,322

**Personnel Summary**

Identification code 20-1801-2-1-803	1994 actual	1995 est.	1996 est.
2001 Total compensable workyears: Full-time equivalent employment .....			-65

**HUD PUBLIC HOUSING INTEREST SUBSIDY PAYMENTS**

**Program and Financing (in thousands of dollars)**

Identification code 20-1810-0-1-604	1994 actual	1995 est.	1996 est.
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....	-174,059	-174,059	-174,059
24.40 Unobligated balance available, end of year: Treasury balance .....	174,059	174,059	174,059
39.00 Budget authority .....			
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			
90.00 Outlays .....			

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

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

**PAYMENT TO THE RESOLUTION FUNDING CORPORATION**

**Program and Financing (in thousands of dollars)**

Identification code 20-1851-0-1-908	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 41.0) .....	2,328,305	2,328,306	2,328,313
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	2,328,305	2,328,306	2,328,313
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	2,328,305	2,328,306	2,328,313
90.00 Outlays .....	2,328,305	2,328,306	2,328,313

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

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

INTEREST ON UNINVESTED FUNDS

Program and Financing (in thousands of dollars)

Identification code 20-1860-0-1-908	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 43.0) .....	2,818	3,865	4,072
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	2,818	3,865	4,072
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	2,818	3,865	4,072
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	15,017	14,416	14,416
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-14,416	-14,416	-14,416
90.00 Outlays .....	3,418	3,865	4,072

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

The following schedule details the interest paid under this account:

(In thousands of dollars)

	1994 actual	1995 est.	1996 est.
Bequest of Gertrude M. Hubbard, Library of Congress .....	1	2	2
Library of Congress trust fund <sup>1</sup> .....	616	616	616
National Gallery of Art trust fund <sup>2</sup> .....	294	294	294
Immigration bonds deposit fund .....	2,502	2,915	3,151
Indian Tribal Funds .....	6	6	6
Oliver Wendell Holmes devise fund <sup>1</sup> .....	0	2	3
Total outlays .....	3,419	3,865	4,072

<sup>1</sup> Interest rate is 8.0%.

<sup>2</sup> Interest rate is a fluctuating market rate.

FEDERAL INTEREST LIABILITIES TO THE STATES

Program and Financing (in thousands of dollars)

Identification code 20-1877-0-1-908	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 25.2) .....	86,978	93,250	
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	86,978	93,250	
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	86,978	93,250	
90.00 Outlays .....	86,978	93,250	

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

NET INTEREST PAID TO LOAN GUARANTEE FINANCING ACCOUNTS

Program and Financing (in thousands of dollars)

Identification code 20-1880-0-1-908	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 43.0) .....	992,009	708,000	821,000
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	992,009	708,000	821,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	992,009	708,000	821,000
90.00 Outlays .....	992,009	708,000	821,000

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

CLAIMS, JUDGMENTS, AND RELIEF ACTS

Program and Financing (in thousands of dollars)

Identification code 20-1895-0-1-808	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Claims adjudicated administratively:			
00.01 Claims for damages .....	24,788	17,170	17,170
00.02 Claims for firefighting service .....		10	10
00.03 Claims for contract disputes .....	71,792	93,551	93,551
00.91 Total claims adjudicated administratively .....	96,580	110,731	110,731
Judgments of the Court:			
01.01 Judgments, Court of Claims .....	39,338	74,977	84,977
01.02 Judgments, U.S. Courts .....	367,137	438,293	438,293
01.91 Total judgments of the courts .....	406,475	513,270	523,270
02.01 Relief granted by laws .....	29	1,035	1,035
10.00 Total obligations .....	503,084	625,036	635,036
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	503,084	625,036	635,036
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	503,084	625,036	635,036
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	1,220	470	470
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-470	-470	-470
90.00 Outlays .....	503,834	625,036	635,036

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 thousands of dollars)

Identification code 20-1895-0-1-808	1994 actual	1995 est.	1996 est.
42.0 Insurance claims and indemnities .....	499,901	618,786	628,686
43.0 Interest and dividends .....	3,183	6,250	6,350
99.9 Total obligations .....	503,084	625,036	635,036

**General and special funds—Continued**

**ENERGY SECURITY RESERVE**

**Program and Financing (in thousands of dollars)**

Identification code 20-0112-0-1-271	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 25.2)	86	465	465
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance	-304,934	-304,848	-304,383
24.40 Unobligated balance available, end of year: Treasury balance	304,848	304,383	303,918
39.00 Budget authority			
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	86	465	465
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance	519,445	438,277	344,842
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance	-438,277	-344,842	-305,607
90.00 Outlays	81,254	93,900	39,700

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 thousands of dollars)**

Identification code 20-0114-0-1-271	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Alcohol fuels (Department of Energy) (total obligations) (object class 33.0)	644	600	600
<b>Financing:</b>			
17.00 Recovery of prior year obligations	-14,080		
21.40 Unobligated balance available, start of year: Treasury balance	-32,520	-29,681	-29,081
24.40 Unobligated balance available, end of year: Treasury balance	29,681	29,081	12,481
39.00 Budget authority	-16,275		-16,000
<b>Budget authority:</b>			
40.36 Unobligated balance rescinded	-16,275		
41.00 Transferred to other accounts			-16,000
43.00 Appropriation (total)	-16,275		-16,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	644	600	600
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance	2,219	1,998	1,998
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance	-1,998	-1,998	-1,998
78.00 Adjustments in unexpired accounts	-14,080		
90.00 Outlays	-13,215	600	600

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

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

**EMERGENCY ASSISTANCE TO RHODE ISLAND DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing (in thousands of dollars)**

Identification code 20-4559-0-3-373	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
00.02 Guarantee fee refund	28		
00.02 Interest paid to FFB	247		
10.00 Total obligations (object class 33.0)	275		
<b>Financing:</b>			
21.90 Unobligated balance available, start of year: Fund balance	-356	-328	
24.90 Unobligated balance available, end of year: Fund balance	328		
27.00 Capital transfer to general fund		328	
39.00 Financing authority (gross)	247		
<b>Financing authority:</b>			
68.00 Spending authority from offsetting collections	30,633		
68.47 Portion applied to debt reduction	-30,386		
68.90 Spending authority from offsetting collections (total)	247		
<b>Relation of obligations to financing disbursements:</b>			
71.00 Total obligations	275		
87.00 Financing disbursements (gross)	275		
<b>Adjustments to financing authority and financing disbursements:</b>			
<b>Offsetting collections from:</b>			
<b>Non-Federal sources:</b>			
88.40 Repayments of principal	-30,386		
88.40 Interest received on loans	-247		
88.90 Total, offsetting collections	-30,633		
89.00 Financing authority (net)	-30,386		
90.00 Financing disbursements (net)	-30,358		

**Status of Direct Loans (in thousands of dollars)**

Identification code 20-4559-0-3-373	1994 actual	1995 est.	1996 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year	30,386		
1251 Repayments: Repayments and prepayments	-30,386		
1290 Outstanding, end of year			

**Credit accounts:**

PAYMENTS TO THE FARM CREDIT SYSTEM FINANCIAL ASSISTANCE CORPORATION

For necessary payments to the Farm Credit System Financial Assistance Corporation by the Secretary of the Treasury, as authorized by section 6.28(c) of the Farm Credit Act of 1971, as amended, for reimbursement of interest expenses incurred by the Financial Assistance Corporation on obligations issued through 1994, as authorized, **[\$57,026,000] \$15,452,837.** (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 20-1850-0-1-908	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 41.0)	56,869	46,017	15,453
<b>Financing:</b>			
25.00 Unobligated balance expiring	5,827	11,009	
40.00 Budget authority (appropriation)	62,696	57,026	15,453
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	56,869	46,017	15,453
90.00 Outlays	56,869	46,017	15,453

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

Treasury payments annually reimburse the FAC for interest expense on FAC debt, which is authorized to be issued through 1992. Treasury is authorized to pay all or part of FAC interest for the first 10 years on each 15-year FAC debt issuance. Debt proceeds are used to provide assistance to financially troubled Farm Credit System lending institutions.

Federal interest payments were less than appropriation requests for fiscal years 1994 and 1995 because the financial performance of the Farm Credit System exceeded expectations. The Agricultural Credit Act of 1987 provided that the Farm Credit System's share of interest assessment for FAC debt would increase if the System's retained earnings exceeded five percent of its assets. For fiscal years 1994 and 1995, the Treasury portion of interest assessments was estimated at 50 percent. However, the System's actual retained earnings levels supported a 70 percent share for fiscal year 1994 and an 80 percent share for fiscal year 1995.

**Trust Funds**

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

Program and Financing (in thousands of dollars)

Identification code 20-8865-0-7-808	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations	11,051		
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance	-1,504		
24.40 Unobligated balance available, end of year: Treasury balance			
40.26 Budget authority (appropriation) (trust fund, definite)	9,547		
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	11,051		
90.00 Outlays	11,051		

P.L. 103-331 permanently waived the collection of tolls effective October 1, 1994. Amounts rebated in FY 1995 represent final collections through September 30, 1994.

Object Classification (in thousands of dollars)

Identification code 20-8865-0-7-808	1994 actual	1995 est.	1996 est.
11.1 Personnel compensation: Full-time permanent	109		
12.1 Civilian personnel benefits	16		
23.1 Rental payments to GSA	23		
23.3 Communications, utilities, and miscellaneous charges	1		
25.2 Other services	10,902		
99.9 Total obligations	11,051		

**Personnel Summary**

Identification code 20-8865-0-7-808	1994 actual	1995 est.	1996 est.
1001 Total compensable workyears: Full-time equivalent employment	3		

**MISCELLANEOUS TRUST FUNDS**

Program and Financing (in thousands of dollars)

Identification code 20-9971-0-7-999	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 25.2)	26	40	40
<b>Financing:</b>			
Unobligated balance available, start of year:			
21.40 Treasury balance	-9	-18	-18
U.S. Securities:			
Par value:			
21.41 Par value	-307	-304	-304
21.41 Unrealized discounts	-3	-6	-6
Unobligated balance available, end of year:			
24.40 Treasury balance	18	18	18
U.S. Securities:			
Par value:			
24.41 Par value	304	304	304
24.41 Unrealized discount	6	6	6
60.27 Budget authority (appropriation) (trust fund, indefinite)	36	40	40
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	26	40	40
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance	10	10	10
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance	-10	-10	-10
90.00 Outlays	26	40	40

*Esther Cattell Schmitt gift fund.*—Public Law 87-467 (76 Stat. 88) authorized the acceptance of the gift made to the United States by the will of Esther Cattell Schmitt. The income received from the gift to the United States is paid by the Secretary of the Treasury to beneficiaries named in provisions of the will.

**FEDERAL FINANCING BANK ACTIVITIES**

**Federal Funds**

**Intragovernmental funds:**

FEDERAL FINANCING BANK

Program and Financing (in thousands of dollars)

Identification code 20-4521-0-4-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Operating expenses:			
00.01 Administrative expenses	2,598	2,600	2,600
00.02 Interest on borrowings from Treasury	9,016,424	8,294,780	7,118,697

**Intragovernmental funds—Continued**

## FEDERAL FINANCING BANK—Continued

## Program and Financing (in thousands of dollars)—Continued

Identification code 20-4521-0-4-803	1994 actual	1995 est.	1996 est.
00.03 Prepayment premium .....		45,601	
00.04 Interest on borrowings from civil service and disability trust .....	1,337,499	1,337,499	1,337,499
00.05 Interest on prepayment premiums .....	32,480	120,557	115,463
10.00 Total operating expenses .....	10,389,001	9,801,037	8,574,259
<b>Financing:</b>			
21.90 Unobligated balance available, start of year: Fund balance .....	-4,980	-4,980	-4,980
24.90 Unobligated balance available, end of year: Fund balance .....	4,980	4,980	4,980
39.00 Budget authority (gross) .....	10,389,001	9,801,037	8,574,259
<b>Budget authority:</b>			
67.15 Authority to borrow (indefinite) .....	-376		
68.00 Spending authority from offsetting collections .....	10,389,377	9,801,037	8,574,259
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	10,389,001	9,801,037	8,574,259
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....	2,366,416	2,366,742	2,366,742
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-2,366,742	-2,366,742	-2,366,742
87.00 Outlays (gross) .....	10,388,675	9,801,037	8,574,259
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources .....	-10,389,377	-9,801,037	-8,574,259
89.00 Budget authority (net) .....	-376		
90.00 Outlays (net) .....	-702		

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

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

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

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

Lending by the FFB to an agency may be accomplished in any of three forms (the form used depends on the authorizing statutes pertaining to a particular agency or program): (1) the FFB may purchase agency financial assets; (2) the

FFB may originate direct loans on behalf of an agency; and (3) the FFB may acquire debt securities that the agency is otherwise authorized to issue to the public. In the case of FFB loan originations, the FFB actually disburses loans directly to private borrowers on behalf of the agency and receives repayments from the private borrower on behalf of the agency. However, consistent with the legal requirement that transactions by the FFB be treated as a means of financing agency obligations, the budget reflects the budgetary effect of those transactions, which are, in succession, a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

In recent years, Congress has authorized certain Rural Electrification Administration-guaranteed borrowers and Department of Defense-guaranteed foreign military sales borrowers to prepay certain loans at par, without the contractually required prepayment premiums. These prepayments result in losses to the FFB and thus the taxpayer.

Pursuant to these actions, the FFB has received REA-guaranteed borrower prepayments of \$3.1 billion with associated losses of \$0.8 billion.

To date, \$4.9 billion of eligible foreign military sales loans held by the FFB have been prepaid, with an associated taxpayer loss of \$1.7 billion.

As a result of these losses FFB had a negative net worth of \$2.1 billion at the end of 1992.

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

## NET LENDING AND LOANS OUTSTANDING, END OF YEAR

	[In thousands of dollars]		
	1994 actual	1995 est.	1996 est.
<b>A. Funds Appropriated to the President:</b>			
1. Foreign military sales credit:			
Lending, net .....	-297,949	-292,386	-245,828
Loans outstanding .....	3,785,414	3,493,028	3,247,200
<b>B. Department of Agriculture:</b>			
1. Agricultural credit loans:			
Lending, net .....	-2,845,000	-4,593,000	-1,470,000
Loans outstanding .....	6,063,000	1,470,000	
2. Rural housing loans:			
Lending, net .....	-1,645,000	-2,691,000	-3,000,000
Loans outstanding .....	24,391,000	21,700,000	18,700,000
3. Rural development loans:			
Lending, net .....			
Loans outstanding .....	3,675,000	3,675,000	3,675,000
4. Rural Electrification Administration:			
Lending, net .....	-336,636	-115,557	-20,204
Loans outstanding .....	21,915,526	21,799,969	21,779,765
<b>C. Department of Defense:</b>			
1. Defense business operations fund:			
Lending, net .....	-48,705	-47,447	-49,344
Loans outstanding .....	1,479,572	1,432,125	1,382,781
<b>D. Department of Education:</b>			
1. Student Loan Marketing Association:			
Lending, net .....	-4,790,000		
Loans outstanding .....			
<b>E. Department of Health and Human Services:</b>			
1. Health maintenance organizations:			
Lending, net .....	-5,870	-15,120	-2,607
Loans outstanding .....	27,802	12,682	10,075
2. Medical facility loans:			
Lending, net .....	-15,560	-9,000	-9,000
Loans outstanding .....	35,760	26,760	17,760
<b>F. Department of Housing and Urban Development:</b>			
1. Section 108 guaranteed loans:			
Lending, net .....	-21,482	-23,000	-20,000
Loans outstanding .....	109,902	86,902	66,902
2. Low-rent public housing:			
Lending, net .....	-54,464	-57,952	-61,711
Loans outstanding .....	1,746,501	1,688,549	1,626,838
<b>G. Department of the Interior:</b>			
1. Territory of the Virgin Islands:			
Lending, net .....	-922	-995	-1,073
Loans outstanding .....	21,949	20,954	19,881
<b>H. Department of Transportation:</b>			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net .....	-2,319	-825	-1,815

Loans outstanding .....	14,618	13,793	11,978
2. Washington Metropolitan Area Transit Authority:			
Lending, net .....	487,667	- 664,667	.....
Loans outstanding .....	664,667	.....	.....
I. Department of the Treasury			
1. Financial Management Service:			
Lending, net .....	- 30,386	.....	.....
Loans outstanding .....	.....	.....	.....
J. General Services Administration:			
1. Federal buildings fund:			
Lending, net .....	343,853	357,258	18,276
Loans outstanding .....	1,780,021	2,137,279	2,155,555
K. Small Business Administration:			
1. Small business investment companies:			
Lending, net .....	- 33,765	- 32,000	- 24,649
Loans outstanding .....	56,649	24,649	.....
2. Section 503 guaranteed loans:			
Lending, net .....	- 53,430	- 418,000	- 54,000
Loans outstanding .....	523,010	105,010	51,010
3. Development company loans:			
Lending, net .....	- 2,022	- 1,090	.....
Loans outstanding .....	1,090	.....	.....
L. Export-Import Bank:			
Lending, net .....	- 1,868,154	- 1,420,154	- 684,529
Loans outstanding .....	3,926,437	2,506,283	1,821,754
M. Federal Deposit Insurance Corporation:			
1. Savings Association Insurance Fund:			
Lending, net .....	.....	.....	1,248,164
Loans outstanding .....	.....	.....	1,248,164
2. FSLIC Resolution Fund:			
Lending, net .....	.....	.....	13,700,842
Loans outstanding .....	.....	.....	13,700,842
N. Pennsylvania Avenue Development Corporation:			
Lending, net .....	99,984	200,000	175,000
Loans outstanding .....	249,531	449,531	624,531
O. Postal Service:			
Lending, net .....	- 758,400	711,600	625,000
Loans outstanding .....	8,973,105	9,684,705	10,309,705
P. Resolution Trust Corporation:			
Lending, net .....	- 5,168,589	- 7,773,180	- 18,745,942
Loans outstanding .....	26,519,122	18,745,942	.....
Q. Tennessee Valley Authority:			
1. TVA:			
Lending, net .....	- 2,925,000	- 200,000	.....
Loans outstanding .....	3,400,000	3,200,000	3,200,000
Total lending:			
Lending, net .....	- 19,972,149	- 17,086,515	- 8,623,420
Loans outstanding .....	109,359,676	92,273,161	83,649,741

Balance Sheet (in thousands of dollars)

Identification code 20-4521-0-4-803	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury .....	338,125	338,827	338,827	338,827
Investments in US securities:				
1104 Agency securities, par ....	129,430,975	109,489,534	92,273,138	83,649,719
1106 Receivables, net .....	2,794,102	2,370,062	2,125,100	2,246,376
1999 Total assets .....	132,563,202	112,198,423	94,737,065	86,234,922
<b>LIABILITIES:</b>				
Federal liabilities:				
2101 Accounts payable .....	3,123,956	2,755,138	2,099,960	2,215,798
Debt:				
2103 Borrowing from Treasury .....	114,428,030	94,484,323	77,273,138	68,649,719
2103 Debt arising from prepayment premiums .....	2,069,368	2,115,441	2,099,840	2,099,840
2103 Borrowing from the Civil Service Retirement Trust Fund .....	14,999,990	14,999,990	14,999,990	14,999,990
2203 Non-Federal liabilities: Debt ....	10	10	10	10
2999 Total liabilities .....	134,621,354	114,354,902	96,472,938	87,965,357
<b>NET POSITION:</b>				
3100 Appropriated capital .....	4,700	4,980	4,980	4,980
3300 Cumulative results of operations .....	-2,063,176	-2,161,459	-2,145,858	-2,145,858
3999 Total net position .....	-2,058,476	-2,156,479	-2,140,878	-2,140,878
4999 Total liabilities and net position .....	132,562,878	112,198,423	94,332,060	85,824,479

Object Classification (in thousands of dollars)				
Identification code 20-4521-0-4-803	1994 actual	1995 est.	1996 est.	
24.0 Printing and reproduction .....	5	5	5	
25.2 Other services .....	2,593	2,595	2,595	
43.0 Interest and dividends .....	10,386,403	9,798,437	8,571,659	
99.9 Total obligations .....	10,389,001	9,801,037	8,574,259	

**BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**

**Federal Funds**

**General and special funds:**

**SALARIES AND EXPENSES**

For necessary expenses of the Bureau of Alcohol, Tobacco and Firearms, including purchase of not to exceed six hundred and fifty vehicles for police-type use for replacement only and hire of passenger motor vehicles; hire of aircraft; and services of expert witnesses at such rates as may be determined by the Director; for payment of per diem and/or subsistence allowances to employees where an assignment to the National Response Team during the investigation of a bombing or arson incident requires an employee to work 16 hours or more per day or to remain overnight at his or her post of duty; not to exceed \$10,000 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement; provision of laboratory assistance to State and local agencies, with or without reimbursement; [of which \$22,000,000 shall be available solely for the enforcement of the Federal Alcohol Administration Act during fiscal year 1995; \$385,315,000] \$400,885,000; of which \$1,750,000 for relocation of the National Laboratory and Tactical Operations Branch and colocation of the Radio Communications Branch, up to \$4,700,000 for disbursement through grants, cooperative agreements, or contracts to States and local governments for participation in the Violence Reduction Alliance, and \$1,924,000 for Integrated Collection System and Financial Management Information Systems shall remain available until expended [of which no less than \$134,847,000 and 1,140 full-time equivalent positions shall be available for enforcing the Armed Career Criminal Act,] ; and of which not to exceed \$1,000,000 shall be available for the payment of attorneys' fees as provided by 18 U.S.C. 924(d)(2)[; and of which \$1,000,000 shall be available for the equipping of any vessel, vehicle, equipment, or aircraft available for official use by a State or local law enforcement agency if the conveyance will be used in drug-related joint law enforcement operations with the Bureau of Alcohol, Tobacco and Firearms and for the payment of overtime salaries, travel, fuel, training, equipment, and other similar costs of State and local law enforcement officers that are incurred in joint operations with the Bureau of Alcohol, Tobacco and Firearms]; *Provided*, That none of the funds appropriated herein shall be available to investigate or act upon applications for relief from Federal firearms disabilities under 18 U.S.C. 925(c); *Provided further*, That such funds shall be available to investigate and act upon applications filed by corporations for relief from Federal firearms disabilities under 18 U.S.C. section 925(c)[; *Provided further*, That no funds made available by this or any other Act may be used to implement any reorganization of the Bureau of Alcohol, Tobacco and Firearms or transfer of the Bureau's functions, missions, or activities to other agencies or Departments in the fiscal year ending on September 30, 1995; *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 of the offsetting collections credited to this account, \$4,000 are permanently canceled; *Provided further*, That funds made available shall be used to achieve a minimum staffing level of 4,215 full-time equivalent positions during fiscal year 1995]. (Treasury Department Appropriations Act, 1995.)

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

Program and Financing (in thousands of dollars)

Identification code 20-1000-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
Compliance operations:			
00.01 Alcohol	48,599	55,631	57,868
00.02 Tobacco	1,620	1,936	2,028
00.03 Firearms	34,424	33,827	35,147
00.04 Explosives	6,156	5,660	5,890
00.91 Total, compliance operations	90,799	97,054	100,933
Law enforcement:			
01.01 Alcohol	467	278	292
01.02 Tobacco	584	388	407
01.03 Firearms	228,534	218,466	225,797
01.04 Explosives	54,905	70,472	73,456
01.91 Total, law enforcement	284,490	289,604	299,952
01.92 Total direct program	375,289	386,658	400,885
02.01 Reimbursable program	24,111	15,044	10,471
10.00 Total obligations	399,400	401,702	411,356
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance	-2,414	-1,096	
24.40 Unobligated balance available, end of year: Treasury balance	1,096		
25.00 Unobligated balance expiring	502		
39.00 Budget authority (gross)	398,584	400,606	411,356
Budget authority:			
Current:			
40.00 Appropriation	366,446	385,315	400,885
40.75 Procurement reduction pursuant to P.L. 103-329		-621	
42.00 Transferred from other accounts	8,027	868	
43.00 Appropriation (total)	374,473	385,562	400,885
Permanent:			
68.00 Spending authority from offsetting collections	24,111	15,044	10,471
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	399,400	401,702	411,356
Obligated balance, start of year:			
72.10 Receivables from other government accounts	-7,131	-11,222	-11,222
72.40 Unpaid obligations: Treasury balance	42,367	40,870	42,853
Obligated balance, end of year:			
74.10 Receivables from other government accounts	11,222	11,222	11,222
74.40 Unpaid obligations: Treasury balance	-40,870	-42,853	-44,079
77.00 Adjustments in expired accounts	1,704		
87.00 Outlays (gross)	406,692	399,719	410,130
Adjustments to gross budget authority and outlays:			
Offsetting collections from:			
Federal sources:			
88.00 Drug enforcement	-10,633	-10,300	-10,471
88.00 Other Federal sources	-13,478	-4,744	
88.90 Total, offsetting collections	-24,111	-15,044	-10,471
89.00 Budget authority (net)	374,473	385,562	400,885
90.00 Outlays (net)	382,581	384,675	399,659

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

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

for the deposit and accounting for alcohol and tobacco excise taxes.

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

A 4% increase in budget authority allows for marginal current levels of service and static performance indicator levels.

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

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

This current data is being reviewed for accuracy as it is the Bureau's first attempt at presenting data in this format.

**BUDGET PROGRAM**

	FY 1994	FY 1995	FY 1996
<b>Alcohol:</b>			
Regulatory enforcement:			
Number of permit applications processed	4,576	4,550	4,550
Number of inspections	3,296	3,387	2,700
Tax/fee dollars collected (\$000)	\$6,790,350	\$6,500,000	\$6,500,000
Number of tax audits/inspections	1,064	973	900
% of \$ population inspected	55%	50%	50%
Criminal enforcement:			
Arrests			
Class I			
Other	1	1	1
Conviction rate	85%	85%	85%
Average sentence	N/A	N/A	N/A
<b>Tobacco:</b>			
Regulatory enforcement:			
Number of permit applications processed	155	125	125
Number of inspections	292	432	200
Tax/fee dollars collected (\$000)	\$5,657,507	\$5,250,000	\$5,250,000
Number of tax audits/inspections	233	394	175
% of \$ population inspected	106%	70%	70%
Criminal enforcement:			
Arrests			
Class I	2	2	2
Other	6	6	6
Conviction rate	63%	63%	63%
Average sentence	N/A	N/A	N/A
<b>Firearms:</b>			
Regulatory enforcement:			
Number of license applications	62,472	40,000	30,000
Processing time (original appl. only)	71% w/in 45 days	75% w/in 60 days	80% w/in 60 days
Number of inspections	22,735	25,732	27,500
% of population inspected	8%	15	20
Avg of referrals and violations per inspection	3.41	3.00	3.00
Tax/fee dollars collected (\$000)	\$215,375	\$225,000	\$230,000
Number of tax audits/inspections	125	208	150
% of \$ population inspected	39%	41%	45%
Criminal Enforcement:			
Arrests			
Class I	4,522	4,799	4,799
Other	3,869	4,115	4,115
Conviction rate	66%	66%	66%
Average sentence	N/A	N/A	N/A
Number of traces	79,191	200,000	220,000
Number of trace requests resulting in leads	18%	25%	25%
% of traces successfully completed to retailer	45%	55%	55%
Cost per trace	\$53.54	\$37.70	\$35.00
Average trace response time (in working days)	16	14	14
<b>Explosives:</b>			
Regulatory enforcement:			
Number of permit/license applications processed	6,012	6,000	6,000
Processing time (original appl. only)	95% w/in 45 days	96% w/in 45 days	97% w/in 45 days
Number of inspections	3,881	3,800	3,250
% of population inspection	40%	40%	35%
% of referrals and violations per inspection	0.39%	0.30%	0.30%
Criminal enforcement:			
Arrests (explosives)			
Class I	122	122	122
Other	252	252	252
Conviction rate (explosives)	65%	65%	65%
Number of arson incidents			
Arrests (arson)			
Class I	150	150	150

Other .....	298	298	298
Conviction rate (arson) .....	55%	55%	55%
Average sentence (arson) .....	N/A	N/A	N/A
Insurance dollars saved .....	N/A	N/A	N/A

Object Classification (in thousands of dollars)

Identification code 20-1000-0-1-751	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	184,996	187,552	191,980
11.3 Other than full-time permanent .....	968	1,596	1,612
11.5 Other personnel compensation .....	27,012	29,129	28,405
11.9 Total personnel compensation .....	212,976	218,277	221,997
12.1 Civilian personnel benefits .....	65,055	65,418	68,252
13.0 Benefits for former personnel .....	100	115	115
21.0 Travel and transportation of persons .....	9,302	10,028	9,933
22.0 Transportation of things .....	1,223	1,133	1,094
23.1 Rental payments to GSA .....	34,021	35,354	36,399
23.3 Communications, utilities, and miscellaneous charges .....	14,996	13,514	13,064
24.0 Printing and reproduction .....	1,710	1,369	1,362
25.2 Other services .....	25,799	26,529	29,241
26.0 Supplies and materials .....	6,324	6,924	6,381
31.0 Equipment .....	3,267	7,678	12,718
42.0 Insurance claims and indemnities .....	516	319	329
99.0 Subtotal, direct obligations .....	375,289	386,658	400,885
99.0 Reimbursable obligations .....	24,111	15,044	10,471
99.9 Total obligations .....	399,400	401,702	411,356

Personnel Summary

Identification code 20-1000-0-1-751	1994 actual	1995 est.	1996 est.
<b>Direct:</b>			
Total compensable workyears:			
1001 Full-time equivalent employment .....	4,128	4,074	4,056
1005 Full-time equivalent of overtime and holiday hours .....	41	41	41
<b>Reimbursable:</b>			
Total compensable workyears:			
2001 Full-time equivalent employment .....	130	136	112
2005 Full-time equivalent of overtime and holiday hours .....	1	1	1

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Program and Financing (in thousands of dollars)

Identification code 20-5737-0-2-806	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 41.0) .....	200,670	225,677	232,447
<b>Financing:</b>			
60.25 Budget authority (appropriation) (special fund, indefinite) .....	200,670	225,677	232,447
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	200,670	225,677	232,447
90.00 Outlays .....	200,670	225,677	232,447

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

UNITED STATES CUSTOMS SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Customs Service, including purchase of up to 1,000 motor vehicles of which 960 are for replacement only, including 990 for police-type use and commercial operations; hire of motor vehicles; not to exceed \$20,000 for

official reception and representation expenses; and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service; [\$1,394,793,000] \$1,381,550,000, of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Reconciliation Act of 1985, as amended (19 U.S.C. 58c(f)(3)), shall be derived from that Account; of the total, not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations, and not to exceed \$4,000,000 shall be available until expended for research: *Provided*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: *Provided further*, That \$750,000 shall be available for additional part-time and temporary positions in the Honolulu Customs District: *Provided further*, That \$10,000,000 shall be available for the Center for Study of Western Hemispheric Trade as authorized by Public Law 103-182: *Provided further*, That of the offsetting collections credited to this account, \$410,000 are permanently canceled: *Provided further*, That Customs shall achieve a minimum full-time equivalent staffing level of 17,524 during fiscal year 1995: *Provided further*, That \$500,000 shall remain available until expended for the construction of a replacement fence within the city limits of Nogales, Arizona under the authority of section 69, title 19, United States Code]. (Treasury Department Appropriations Act, 1995.)

Program and Financing (in thousands of dollars)

Identification code 20-0602-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
00.01 Inspection and control .....	752,651	828,125	832,520
00.02 Enforcement .....	479,368	458,353	448,506
00.03 Tariff and trade .....	314,192	372,975	363,429
00.91 Total direct program .....	1,546,211	1,659,453	1,644,455
01.01 Reimbursable program .....	293,403	302,498	311,876
10.00 Total obligations .....	1,839,614	1,961,951	1,956,331
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-1,562		
21.40 Unobligated balance available, start of year: Treasury balance .....	-194,811	-266,040	-368,370
22.00 Unobligated balance transferred, net .....	-3,372		
24.40 Unobligated balance available, end of year: Treasury balance .....	266,040	368,370	481,714
25.00 Unobligated balance expiring .....	8,340		
39.00 Budget authority (gross) .....	1,914,249	2,064,281	2,069,675
<b>Budget authority:</b>			
Current:			
40.00 Appropriation .....	772,995	735,042	708,604
40.25 Appropriation (special fund, indefinite) .....	577,673	659,751	672,946
40.75 Procurement reduction pursuant to P.L. 103-329 .....		-2,142	
42.00 Transferred from other accounts .....	9,997	4,196	
43.00 Appropriation (total) .....	1,360,665	1,396,847	1,381,550
Permanent:			
60.05 Appropriation (indefinite) .....	260,181	364,936	376,249
68.00 Spending authority from offsetting collections .....	293,403	302,498	311,876
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	1,839,614	1,961,951	1,956,331
Obligated balance, start of year:			
72.10 Receivables from other government accounts .....	-80,467	-93,999	-95,000
72.40 Unpaid obligations: Treasury balance .....	284,073	269,567	281,430
Obligated balance, end of year:			
74.10 Receivables from other government accounts .....	93,999	95,000	94,269
74.40 Unpaid obligations: Treasury balance .....	-269,567	-281,430	-279,322
77.00 Adjustments in expired accounts .....	-12,513		
78.00 Adjustments in unexpired accounts .....	-1,562		
87.00 Outlays (gross) .....	1,853,577	1,951,089	1,957,708
<b>Adjustments to gross budget authority and outlays:</b>			
Offsetting collections from:			
88.00 Federal sources .....	-186,553	-192,328	-198,353
88.40 Non-Federal sources .....	-106,850	-110,170	-113,523
88.90 Total, offsetting collections .....	-293,403	-302,498	-311,876
89.00 Budget authority (net) .....	1,620,846	1,761,783	1,757,799

General and special funds—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in thousands of dollars)—Continued

Identification code 20-0602-0-1-751	1994 actual	1995 est.	1996 est.
90.00 Outlays (net)	1,560,175	1,648,591	1,645,832

*Inspection and control.*—In enforcing the provisions of the Tariff Act of 1930, as amended, the Inspection and Control activity must: (1) stop the illegal entry of drugs and other prohibited items and enforce export laws while accommodating the law-abiding persons and cargo entering this country; (2) augment selectivity of Customs inspectional enforcement programs through improved techniques and equipment; (3) process persons and cargo entering this country; and (4) open new ports of entry and expand service at existing ports to meet the needs of the traveling and importing public. In FY 1996, \$4,685,000 from the Crime Bill Trust Fund is being requested to continue development of technology to prevent the export of stolen vehicles.

*Enforcement.*—Operating under the authority of titles 19 and 26, U.S. Code, this program investigates violations of laws and trade regulations enforced by Customs, including currency, neutrality, smuggling, illegal exports of critical technology and arms, cargo theft, and child pornography. Financial investigations, export enforcement, and commercial fraud enforcement are major areas currently emphasized. Also, Customs has the ability to detect, sort, intercept, track, and apprehend the air and vessel smuggler, despite the continually shifting narcotics and contraband smuggling threat.

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

SELECTED WORKLOAD DATA

	1994 actual	1995 est.	1996 est.
Entries (in millions):			
Formal Entries	12.0	13.2	14.5
Informal Entries	27.9	39.0	54.6
Total Collections (in billions)	\$23.8	\$25.7	\$27.8
Passengers (in millions):			
Land	389	393	393
Air	58	63	68
Sea	7	7	8
Carriers (in thousands):			
Vehicles	131,285	133,910	136,588
Aircraft	807	847	889
Vessels	277	291	291
Investigative Activity:			
Total Cases	40,535	42,560	44,700
Class 1 Cases	23,064	24,217	25,434
Class 1 Arrests	4,340	4,350	4,360
Class 1 Convictions	3,040	3,000	3,000

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

Object Classification (in thousands of dollars)

Identification code 20-0602-0-1-751	1994 actual	1995 est.	1996 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	730,420	735,154	746,942
11.3 Other than full-time permanent	17,087	20,044	20,629
11.5 Other personnel compensation	165,903	187,414	192,279
11.8 Special personal services payments	1,046		
11.9 Total personnel compensation	914,456	942,612	959,850
12.1 Civilian personnel benefits	217,303	236,369	243,045
13.0 Benefits for former personnel	320	275	275
21.0 Travel and transportation of persons	27,547	35,639	33,549
22.0 Transportation of things	4,181	4,276	4,025
23.1 Rental payments to GSA	105,723	103,250	102,403
23.2 Rental payments to others	2,859	2,799	2,825
23.3 Communications, utilities, and miscellaneous charges	40,608	42,590	40,029
24.0 Printing and reproduction	3,186	2,975	3,420
25.1 Advisory and assistance services	95	126,573	113,067
25.2 Other services	141,222	38,302	35,080
26.0 Supplies and materials	20,049	19,649	19,360
31.0 Equipment	67,642	92,436	87,027
32.0 Land and structures	450	1,208	
41.0 Grants, subsidies, and contributions		10,000	
42.0 Insurance claims and indemnities	570	500	500
99.0 Subtotal, direct obligations	1,546,211	1,659,453	1,644,455
99.0 Reimbursable obligations	293,403	302,498	311,876
99.9 Total obligations	1,839,614	1,961,951	1,956,331

Personnel Summary

Identification code 20-0602-0-1-751	1994 actual	1995 est.	1996 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	16,967	17,209	17,293
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	1,482	1,944	1,944

OPERATION AND MAINTENANCE, AIR AND MARINE INTERDICTION PROGRAMS

For expenses, not otherwise provided for, necessary for the operation and maintenance of marine vessels, aircraft, and other related equipment of the Air and Marine Programs, including operational training and mission-related travel, and rental payments for facilities occupied by the air or marine interdiction and demand reduction programs; **[\$89,041,000]**, \$60,993,000 of which **[\$7,233,000]** \$5,644,000 shall remain available until expended; in addition, \$19,733,000 shall be transferred from the Customs Air and Marine Interdiction Programs, Procurement Account to remain available until expended. **[September 30, 1997: 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 1995, without the prior approval of the House and Senate Committees on Appropriations] expended. (Treasury Department Appropriations Act, 1995.)**

Program and Financing (in thousands of dollars)

Identification code 20-0604-0-1-751	1994 actual	1995 est.	1996 est.
Program by activities:			
Direct program:			
00.01 Air and Marine Interdiction	86,991	76,610	53,187
00.02 P3 Interdiction		25,263	22,263
00.03 Procurement		18,238	5,644
00.91 Total direct program	86,991	120,111	81,094
01.01 Reimbursable program	1,444	5,633	2,712
10.00 Total obligations	88,435	125,744	83,806
Financing:			
17.00 Recovery of prior year obligations	-3,805		

21.40	Unobligated balance available, start of year: Treasury balance	-68,129	-32,196	-20,101
22.00	Unobligated balance transferred, net		-19,733	
24.40	Unobligated balance available, end of year: Treasury balance	32,196	20,101	
25.00	Unobligated balance expiring	610		
39.00	Budget authority (gross)	49,307	93,916	63,705
Budget authority:				
Current:				
40.00	Appropriation	47,863	89,041	60,993
40.75	Procurement reduction pursuant to P.L. 103-329		-758	
43.00	Appropriation (total)	47,863	88,283	60,993
Permanent:				
68.00	Spending authority from offsetting collections	1,444	5,633	2,712
Relation of obligations to outlays:				
71.00	Total obligations	88,435	125,744	83,806
Obligated balance, start of year:				
72.10	Receivables from other government accounts	-23,564	-22,169	-500
72.40	Unpaid obligations: Treasury balance	100,009	75,235	85,405
Obligated balance, end of year:				
74.10	Receivables from other government accounts	22,169	500	
74.40	Unpaid obligations: Treasury balance	-75,235	-85,405	-99,548
77.00	Adjustments in expired accounts	-1,799		
78.00	Adjustments in unexpired accounts	-3,805		
87.00	Outlays (gross)	106,210	93,905	69,163
Adjustments to gross budget authority and outlays:				
88.00	Offsetting collections from: Federal sources	-1,444	-5,633	-2,712
89.00	Budget authority (net)	47,863	88,283	60,993
90.00	Outlays (net)	104,767	88,272	66,451

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

Object Classification (in thousands of dollars)

Identification code 20-0604-0-1-751	1994 actual	1995 est.	1996 est.	
Direct obligations:				
21.0	Travel and transportation of persons	5,283	7,609	4,018
22.0	Transportation of things	282	759	400
23.2	Rental payments to others	2,441	3,110	2,290
23.3	Communications, utilities, and miscellaneous charges	3,908	4,608	3,394
25.2	Other services	56,615	63,802	47,853
26.0	Supplies and materials	12,140	32,751	20,951
31.0	Equipment	6,322	7,472	2,188
99.0	Subtotal, direct obligations	86,991	120,111	81,094
99.0	Reimbursable obligations	1,444	5,633	2,712
99.9	Total obligations	88,435	125,744	83,806

OPERATIONS AND MAINTENANCE, CUSTOMS P-3 DRUG INTERDICTION PROGRAM

Program and Financing (in thousands of dollars)

Identification code 20-0607-0-1-751	1994 actual	1995 est.	1996 est.	
Program by activities:				
00.01	Direct program	27,751		
00.02	Reimbursable	250		
10.00	Total obligations	28,001		
Financing:				
25.00	Unobligated balance expiring	249		
39.00	Budget authority (gross)	28,250		

Budget authority:			
Current:			
40.00	Appropriation	28,000	
Permanent:			
68.00	Spending authority from offsetting collections	250	
Relation of obligations to outlays:			
71.00	Total obligations	28,001	
Obligated balance, start of year:			
72.10	Receivables from other government accounts	-23	-104
72.40	Unpaid obligations: Treasury balance	11,351	17,367
72.40	Unpaid obligations: Treasury balance		2,878
Obligated balance, end of year:			
74.10	Receivables from other government accounts	104	
74.40	Unpaid obligations: Treasury balance	-17,367	-2,878
77.00	Adjustments in expired accounts	104	
87.00	Outlays (gross)	22,170	14,385
Adjustments to gross budget authority and outlays:			
88.00	Offsetting collections from: Federal sources	-250	
89.00	Budget authority (net)	28,000	
90.00	Outlays (net)	21,920	14,385

This program is now funded through the Customs, Operations and maintenance, air interdiction program account.

Object Classification (in thousands of dollars)

Identification code 20-0607-0-1-751	1994 actual	1995 est.	1996 est.
Direct obligations:			
21.0	Travel and transportation of persons	1,023	
22.0	Transportation of things	101	
23.2	Rental payments to others	1	
23.3	Communications, utilities, and miscellaneous charges	149	
25.2	Other services	15,112	
26.0	Supplies and materials	9,074	
31.0	Equipment	2,291	
99.0	Subtotal, direct obligations	27,751	
99.0	Reimbursable obligations	250	
99.9	Total obligations	28,001	

AIR AND MARINE INTERDICTION PROGRAMS, PROCUREMENT

Program and Financing (in thousands of dollars)

Identification code 20-0609-0-1-751	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01	Direct program	11,702	
01.01	Reimbursable program	3,243	
10.00	Total obligations	14,945	
Financing:			
17.00	Recovery of prior year obligations	-238	
21.40	Unobligated balance available, start of year: Treasury balance	-10,104	-19,733
22.00	Unobligated balance transferred, net		19,733
24.40	Unobligated balance available, end of year: Treasury balance	19,733	
39.00	Budget authority (gross)	24,336	
Budget authority:			
Current:			
40.00	Appropriation	21,093	
Permanent:			
68.00	Spending authority from offsetting collections	3,243	
Relation of obligations to outlays:			
71.00	Total obligations	14,945	
Obligated balance, start of year:			
72.10	Receivables from other government accounts	-730	-7,100
72.40	Unpaid obligations: Treasury balance	7,711	10,508
Obligated balance, end of year:			
74.10	Receivables from other government accounts	7,100	
74.40	Unpaid obligations: Treasury balance	-10,508	
78.00	Adjustments in unexpired accounts	-238	
87.00	Outlays (gross)	18,280	3,408

**General and special funds—Continued**

**AIR AND MARINE INTERDICTION PROGRAMS, PROCUREMENT—  
Continued**

**Program and Financing (in thousands of dollars)—Continued**

Identification code 20-0609-0-1-751	1994 actual	1995 est.	1996 est.
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources .....	-3,243		
89.00 Budget authority (net) .....	21,093		
90.00 Outlays (net) .....	15,038	3,408	

This program is now funded through the Customs, Operations and maintenance, air interdiction program account.

**Object Classification (in thousands of dollars)**

Identification code 20-0609-0-1-751	1994 actual	1995 est.	1996 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	46		
23.3 Communications, utilities, and miscellaneous charges .....	20		
25.2 Other services .....	291		
26.0 Supplies and materials .....	7,792		
31.0 Equipment .....	3,553		
99.0 Subtotal, direct obligations .....	11,702		
99.0 Reimbursable obligations .....	3,243		
99.9 Total obligations .....	14,945		

**CUSTOMS FACILITIES, CONSTRUCTION, IMPROVEMENTS AND RELATED EXPENSES**

[For acquisition of necessary additional real property, facilities, construction, improvements, and related expenses of the United States Customs Service, \$1,000,000, to remain available until expended.] (Treasury Department Appropriations Act, 1995.)

**Program and Financing (in thousands of dollars)**

Identification code 20-0608-0-1-751	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations .....	2,847	20,288	2,460
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance .....	-25,793	-27,946	-8,658
24.40 Unobligated balance available, end of year: Treasury balance .....	27,946	8,658	6,198
40.00 Budget authority (appropriation) .....	5,000	1,000	
Relation of obligations to outlays:			
71.00 Total obligations .....	2,847	20,288	2,460
Obligated balance, start of year:			
72.10 Receivables from other government accounts .....		-464	
72.40 Unpaid obligations: Treasury balance .....	8,804	9,879	23,293
Obligated balance, end of year:			
74.10 Receivables from other government accounts .....	464		
74.40 Unpaid obligations: Treasury balance .....	-9,879	-23,293	-20,753
90.00 Outlays .....	2,236	6,410	5,000

This account funds major Customs construction, repair, and facility improvement initiatives. Funds were provided in the Treasury, Postal Service, and General Government Appropriations Act, 1995 (P.L. 103-329), for a hangar at the Customs Air Branch in Puerto Rico. No funds are being requested for FY 1996.

**Object Classification (in thousands of dollars)**

Identification code 20-0608-0-1-751	1994 actual	1995 est.	1996 est.
21.0 Travel and transportation of persons .....	1,688	2,823	5
22.0 Transportation of things .....			10
23.2 Rental payments to others .....			10

25.2 Other services .....	1,149	17,465	2,375
26.0 Supplies and materials .....			10
31.0 Equipment .....	7		50
32.0 Land and structures .....	3		
99.9 Total obligations .....	2,847	20,288	2,460

**BORDER SERVICES USER FEE**

(Legislative proposal, subject to PAYGO)

**Program and Financing (in thousands of dollars)**

Identification code 20-5274-4-2-751	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations (object class 25.2) .....			100,000
Financing:			
60.25 Budget authority (appropriation) (special fund, indefinite) .....			100,000
Relation of obligations to outlays:			
71.00 Total obligations .....			100,000
90.00 Outlays .....			100,000

Legislation will be proposed to help improve overall border management, increase facilitation of traffic, stop cross-border smuggling and stem illegal immigration. The Customs Service and Immigration and Naturalization Service (INS) will charge \$3.00 per vehicle and \$1.50 per pedestrian crosses, with discounts to frequent crossers. Net revenues will be shared equally between Customs and INS to enhance border services and operations.

**CUSTOMS FORFEITURE FUND**

**Unavailable Collections (in thousands of dollars)**

Identification code 20-5693-0-2-751	1994 actual	1995 est.	1996 est.
Balance, start of year:			
01.99 Balance, start of year .....	4,174		
04.00 Total: Balances and collections .....	4,174		
06.10 Transferred to general fund .....	-4,174		
07.99 Total balance, end of year .....			

**Program and Financing (in thousands of dollars)**

Identification code 20-5693-0-2-751	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations .....	2,252		
Financing:			
17.00 Recovery of prior year obligations .....	-2,301		
21.40 Unobligated balance available, start of year: Treasury balance .....	-4,174	-4,223	-4,223
24.40 Unobligated balance available, end of year: Treasury balance .....	4,223	4,223	4,223
39.00 Budget authority .....			
Relation of obligations to outlays:			
71.00 Total obligations .....	2,252		
Obligated balance, start of year:			
72.10 Receivables from other government accounts .....	-1,028	-401	-401
72.40 Unpaid obligations: Treasury balance .....	11,595	6,976	1,853
Obligated balance, end of year:			
74.10 Receivables from other government accounts .....	401	401	401
74.40 Unpaid obligations: Treasury balance .....	-6,976	-1,853	-401
78.00 Adjustments in unexpired accounts .....	-2,301		
90.00 Outlays .....	3,943	5,123	1,452

Seized and forfeited currency and any proceeds beyond the expenses of seizure, and forfeiture of merchandise were deposited into this account.

Public Law 102-393 authorized the establishment of the Department of the Treasury Forfeiture Fund. This new fund replaces the Customs Forfeiture Fund.

Object Classification (in thousands of dollars)

Identification code 20-5693-0-2-751	1994 actual	1995 est.	1996 est.
25.2 Other services .....	2,223		
26.0 Supplies and materials .....	29		
99.9 Total obligations .....	2,252		

CUSTOMS SERVICES AT SMALL AIRPORTS

(TO BE DERIVED FROM FEES COLLECTED)

Such sums as may be necessary, not to exceed \$1,406,000, for expenses for the provision of Customs services at certain small airports or other facilities when authorized by law and designated by the Secretary of the Treasury, including expenditures for the salary and expenses of individuals employed to provide such services, to be derived from fees collected by the Secretary of the Treasury pursuant to section 236 of Public Law 98-573 for each of these airports or other facilities when authorized by law and designated by the Secretary of the Treasury, and to remain available until expended. (Treasury Department Appropriations Act, 1995.)

Unavailable Collections (in thousands of dollars)

Identification code 20-5694-0-2-751	1994 actual	1995 est.	1996 est.
Balance, start of year:			
01.99 Balance, start of year .....	1,493	1,598	1,598
Receipts:			
02.01 User fees for customs service .....	1,119	1,406	1,406
04.00 Total: Balances and collections .....	2,612	3,004	3,004
Appropriation:			
05.01 Customs services at small airports .....	-1,014	-1,406	-1,406
07.99 Total balance, end of year .....	1,598	1,598	1,598

Program and Financing (in thousands of dollars)

Identification code 20-5694-0-2-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....	1,154	1,406	1,406
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-23		
21.40 Unobligated balance available, start of year: Treasury balance .....	-929	-812	-812
24.40 Unobligated balance available, end of year: Treasury balance .....	812	812	812
40.20 Budget authority (appropriation) (special fund, definite) .....	1,014	1,406	1,406
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	1,154	1,406	1,406
Obligated balance, start of year:			
72.10 Receivables from other government accounts .....	-239	-252	-252
72.40 Unpaid obligations: Treasury balance .....	52	89	89
Obligated balance, end of year:			
74.10 Receivables from other government accounts .....	252	252	252
74.40 Unpaid obligations: Treasury balance .....	-89	-89	-89
78.00 Adjustments in unexpired accounts .....	-23		
90.00 Outlays .....	1,107	1,406	1,406

Customs charges user 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 user fees are applied to expenditures incurred in providing Customs services at each of these designated small airports.

Object Classification (in thousands of dollars)

Identification code 20-5694-0-2-751	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	766	933	933
11.3 Other than full-time permanent .....	38	46	46
11.5 Other personnel compensation .....	30	37	37
11.9 Total personnel compensation .....	834	1,016	1,016
12.1 Civilian personnel benefits .....	225	274	274
21.0 Travel and transportation of persons .....	24	29	29
22.0 Transportation of things .....	26	31	31
23.3 Communications, utilities, and miscellaneous charges .....	7	8	8
25.2 Other services .....	14	16	16
26.0 Supplies and materials .....	5	7	7
31.0 Equipment .....	19	25	25
99.9 Total obligations .....	1,154	1,406	1,406

Personnel Summary

Identification code 20-5694-0-2-751	1994 actual	1995 est.	1996 est.
1001 Total compensable workyears: Full-time equivalent employment .....	19	30	30

Trust Funds

MISCELLANEOUS PERMANENT APPROPRIATIONS

Program and Financing (in thousands of dollars)

Identification code 20-9922-0-2-806	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
00.01 Direct obligations .....	172,781	178,412	188,112
01.01 Reimbursable program .....	434		
10.00 Total obligations .....	173,215	178,412	188,112
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-254		
21.40 Unobligated balance available, start of year: Treasury balance .....	-8,295	-281	-281
24.40 Unobligated balance available, end of year: Treasury balance .....	281	281	281
39.00 Budget authority (gross) .....	164,947	178,412	188,112
<b>Budget authority:</b>			
60.25 Appropriation (special fund, indefinite) .....	164,513	178,412	188,112
68.00 Spending authority from offsetting collections .....	434		
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	173,215	178,412	188,112
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....	7,285	10,058	10,058
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-10,058	-10,058	-10,058
78.00 Adjustments in unexpired accounts .....	-254		
87.00 Outlays (gross) .....	170,188	178,412	188,112
<b>Adjustments to gross budget authority and outlays:</b>			
88.40 Offsetting collections from: Non-Federal sources .....	-434		
89.00 Budget authority (net) .....	164,513	178,412	188,112
90.00 Outlays (net) .....	169,753	178,412	188,112

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 thousands of dollars)

Identification code 20-9922-0-2-806	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	11,425	12,897	13,619
11.3 Other than full-time permanent .....	569	883	932

**General and special funds—Continued**

**MISCELLANEOUS PERMANENT APPROPRIATIONS—Continued**

**Object Classification (in thousands of dollars)—Continued**

Identification code 20-9922-0-2-806	1994 actual	1995 est.	1996 est.
11.5 Other personnel compensation .....	1,040	1,086	1,147
11.8 Special personal services payments .....	36	37	39
11.9 Total personnel compensation .....	13,070	14,902	15,737
12.1 Civilian personnel benefits .....	4,050	4,547	4,802
21.0 Travel and transportation of persons .....	678	769	812
22.0 Transportation of things .....	76	108	114
23.1 Rental payments to GSA .....	40	54	57
23.2 Rental payments to others .....	278	375	396
23.3 Communications, utilities, and miscellaneous charges .....	1,028	1,379	1,456
24.0 Printing and reproduction .....	-5	7	8
25.1 Advisory and assistance services .....	4,179	4,304	4,545
25.3 Purchases of goods and services from Government accounts .....		286	302
26.0 Supplies and materials .....	667	746	788
31.0 Equipment .....	1,485	2,061	2,176
32.0 Land and structures .....	1,350	1,439	1,520
41.0 Payments to the Treasurer of Puerto Rico .....	135,049	136,225	143,854
44.0 Refunds .....	10,836	11,209	11,545
99.0 Subtotal, direct obligations .....	172,781	178,412	188,112
99.0 Reimbursable obligations .....	434		
99.9 Total obligations .....	173,215	178,412	188,112

**Personnel Summary**

Identification code 20-9922-0-2-806	1994 actual	1995 est.	1996 est.
1001 Total compensable workyears: Full-time equivalent employment .....	323	365	365

**REFUNDS, TRANSFERS, AND EXPENSES; UNCLAIMED AND ABANDONED GOODS**

**Program and Financing (in thousands of dollars)**

Identification code 20-8789-0-7-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....	3,017	3,111	3,204
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-9		
21.40 Unobligated balance available, start of year: Treasury balance .....	-4,770	-6,038	-6,038
24.40 Unobligated balance available, end of year: Treasury balance .....	6,038	6,038	6,038
60.27 Budget authority (appropriation) (trust fund, indefinite) .....	4,277	3,111	3,204
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	3,017	3,111	3,204
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....	2,055	2,129	2,129
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-2,129	-2,129	-2,129
78.00 Adjustments in unexpired accounts .....	-9		
90.00 Outlays .....	2,935	3,111	3,204

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 thousands of dollars)**

Identification code 20-8789-0-7-751	1994 actual	1995 est.	1996 est.
22.0 Transportation of things .....	31	32	33
25.2 Other services .....	1,273	1,313	1,352
44.0 Refunds .....	1,713	1,766	1,819
99.9 Total obligations .....	3,017	3,111	3,204

**HARBOR MAINTENANCE FEE COLLECTION**

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

**Program and Financing (in thousands of dollars)**

Identification code 20-8870-0-7-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....			3,000
<b>Financing:</b>			
40.26 Budget authority (appropriation) (trust fund, definite) .....			3,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			3,000
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....			
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....			-270
90.00 Outlays .....			2,730

**Object Classification (in thousands of dollars)**

Identification code 20-8870-0-7-751	1994 actual	1995 est.	1996 est.
23.3 Communications, utilities, and miscellaneous charges .....			1,500
25.2 Other services .....			1,500
99.9 Total obligations .....			3,000

**BUREAU OF ENGRAVING AND PRINTING**

**Federal Funds**

**Intragovernmental funds:**

**BUREAU OF ENGRAVING AND PRINTING FUND**

**Program and Financing (in thousands of dollars)**

Identification code 20-4502-0-4-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
<b>Operating expenses:</b>			
00.01 Engraving and printing .....	383,315	425,475	442,651
00.02 Space utilized by other agencies .....	4,545	1,800	1,800
00.03 Other miscellaneous services .....	1,041	549	549
00.91 Total operating expenses .....	388,901	427,824	445,000
<b>Capital investment:</b>			
01.01 Purchase of operating equipment .....	64,296	78,927	68,854
01.02 Plant alterations and experimental equipment .....	1,016	1,073	1,146
01.91 Total capital investment .....	65,312	80,000	70,000
10.00 Total obligations .....	454,213	507,824	515,000
<b>Financing:</b>			
21.90 Unobligated balance available, start of year: Fund balance .....	-142,920	-131,029	-102,330
24.90 Unobligated balance available, end of year: Fund balance .....	131,029	102,330	82,455
68.00 Budget authority (gross): Spending authority from offsetting collections .....	442,322	479,125	495,125
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	454,213	507,824	515,000

Obligated balance, start of year:				
72.10	Receivables from other government accounts .....	-110	-122	-140
72.40	Unpaid obligations: Treasury balance .....	24,341	64,858	109,575
Obligated balance, end of year:				
74.10	Receivables from other government accounts .....	122	140	160
74.40	Unpaid obligations: Treasury balance .....	-64,858	-109,575	-115,470
87.00	Outlays (gross) .....	413,708	463,125	509,125
Adjustments to gross budget authority and outlays:				
Offsetting collections from:				
88.00	Federal sources .....	-6,676	-4,649	-4,474
88.40	Non-Federal sources .....	-435,646	-474,476	-490,651
88.90	Total, offsetting collections .....	-442,322	-479,125	-495,125
89.00	Budget authority (net) .....			
90.00	Outlays (net) .....	-28,614	-16,000	14,000

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 1995 and 1996 are estimated to be 9.3 and 9.6 billion notes, respectively. During 1994, the Bureau delivered 9.3 billion Federal Reserve notes.

*Stamps.*—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 1995 and 1996 are 27.8 and 30.0 billion stamps, respectively. In 1994, the Bureau delivered 28.0 billion stamps.

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

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

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

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

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

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

The operations of the Bureau are currently financed by means of a revolving fund established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), which requires the Bureau to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The Bureau is also authorized to assess amounts to acquire capital equipment and provide for working capital needs. Bureau operations during 1994 resulted in an increase to retained earnings of \$44.9 million.

DELIVERIES, COSTS, AND PRODUCTIVITY

(Units and costs in thousands; workyears include overtime)

Engraving and printing:	1994 actual	1995 est.	1996 est.
Units .....	37,300,000	37,100,000	37,600,000
Cost of production .....	338,661	412,706	453,880

Manufacturing workyears .....	1,668	1,640	1,638
Engraving workyears .....	115	113	113
Administrative and general workyears .....	1,632	1,605	1,602
Total workyears .....	3,415	3,358	3,353
Space utilized by other agencies .....	4,545	4,300	4,000
Other miscellaneous services .....	1,041	549	549
Total .....	5,586	4,849	4,549
Total bureau cost .....	394,247	417,555	458,429

Performance measures

	FY 1994	FY 1995	FY 1996
<b>Manufacturing:</b>			
Federal reserve note deliveries (in billions) .....	9.3	9.3	9.6
Postage stamp deliveries (in billions) .....	28.0	27.8	30.0
Year-to-year productivity trend (% change) .....	1%	0%	2%
<b>Manufacturing support:</b>			
Currency spoilage (% of total units printed) .....	4.7%	5%	5%
Postage stamp spoilage (% of total units printed) .....	13.9%	14%	14%
<b>Administrative:</b>			
Annual financial statement audit opinion .....	Unqualified opinion expected.		
Actual vs. standard manufacturing cost for currency (% variance) ..	At standard.		

Statement of Operations (in thousands of dollars)

Identification code 20-4502-0-4-803	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue .....	410,300	439,105	429,000	445,100
0102 Expense .....	-344,039	-394,247	-390,251	-402,949
0109 Net income or loss (-) .....	66,261	44,858	38,749	42,151

Balance Sheet (in thousands of dollars)

Identification code 20-4502-0-4-803	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
Investments in US securities:				
1106 Federal assets: Receivables, net .....	316	151	168	178
Non-Federal assets:				
1206 Receivables, net .....	26,907	32,136	34,584	39,655
1207 Advances and prepayments .....	933	827	1,075	1,139
Other Federal assets:				
1801 Cash and other monetary assets .....	167,151	195,765	211,765	197,765
1802 Inventories and related properties .....	78,057	91,680	102,162	125,190
1803 Property, plant and equipment, net .....	274,035	285,480	302,925	340,017
1901 Other assets .....	9,832	7,080	4,613	5,425
1999 Total assets .....	557,231	613,119	657,292	709,369
<b>LIABILITIES:</b>				
Federal liabilities: Accounts payable .....				
2101 .....	6,050	6,981	7,613	9,064
Non-Federal liabilities:				
2201 Accounts payable .....	8,996	17,792	20,762	24,185
2207 Other .....	13,596	14,898	16,721	21,773
2999 Total liabilities .....	28,642	39,671	45,096	55,022
<b>NET POSITION:</b>				
3100 Appropriated capital .....	32,435	32,435	32,435	32,435
3300 Cumulative results of operations .....	496,154	541,013	579,761	621,912
3999 Total net position .....	528,589	573,448	612,196	654,347
4999 Total liabilities and net position .....	557,231	613,119	657,292	709,369

**Intragovernmental funds—Continued**

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

**Object Classification (in thousands of dollars)**

Identification code 20-4502-0-4-803	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	120,600	126,630	132,962
11.3 Other than full-time permanent .....	1,883	1,977	2,076
11.5 Other personnel compensation .....	36,769	38,831	40,022
11.9 Total personnel compensation .....	159,252	167,438	175,060
12.1 Civilian personnel benefits .....	31,400	38,109	40,014
13.0 Benefits for former personnel .....	127	200	200
21.0 Travel and transportation of persons .....	1,704	2,268	2,835
22.0 Transportation of things .....	590	2,000	2,000
23.1 Rental payments to GSA .....	1,282	1,367	1,354
23.3 Communications, utilities, and miscellaneous charges .....	11,775	14,296	15,211
24.0 Printing and reproduction .....	331	240	240
25.1 Advisory and assistance services .....	506	1,779	1,184
25.2 Other services .....	40,470	43,476	47,889
26.0 Supplies and materials .....	141,380	156,551	158,913
31.0 Equipment .....	65,312	80,000	70,000
42.0 Insurance claims and indemnities .....	84	100	100
99.9 Total obligations .....	454,213	507,824	515,000

**Personnel Summary**

Identification code 20-4502-0-4-803	1994 actual	1995 est.	1996 est.
<b>Total compensable workyears:</b>			
5001 Full-time equivalent employment .....	2,913	2,998	2,983
5005 Full-time equivalent of overtime and holiday hours .....	510	367	367

**UNITED STATES MINT**

**Federal Funds**

**General and special funds:**

**SALARIES AND EXPENSES**

For necessary expenses of the United States Mint; **[\$55,740,000]** \$58,261,000, of which **[\$1,540,000]** not to exceed \$1,582,000 shall remain available until September 30, **[1997] 1998**, for expansion and improvements. (*Treasury Department Appropriations Act, 1995.*)

**Program and Financing (in thousands of dollars)**

Identification code 20-1616-0-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
<b>Direct program:</b>			
<b>Operating expenses:</b>			
00.01 Manufacture of coins (domestic) .....	45,945	46,320	48,770
00.03 Protection of monetary metals and coins .....	6,265	6,286	6,352
00.04 Research and development .....	587	.....	.....
00.05 Expansion and improvements .....	1,300	4,758	1,582
00.91 Total operating expenses .....	54,097	57,364	56,704
01.01 Equipment acquisitions .....	1,623	1,512	1,557
01.92 Total direct program .....	55,720	58,876	58,261
02.01 Reimbursable program .....	931	231	238
10.00 Total obligations .....	56,651	59,107	58,499
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-37	.....	.....
21.40 Unobligated balance available, start of year: Treasury balance .....	-3,770	-3,437	-219
24.40 Unobligated balance available, end of year: Treasury balance .....	3,437	219	219
25.00 Unobligated balance expiring .....	420	.....	.....
39.00 Budget authority (gross) .....	56,701	55,889	58,499
<b>Budget authority:</b>			
<b>Current:</b>			
40.00 Appropriation .....	54,770	55,740	58,261
40.75 Procurement reduction pursuant to P.L. 103-329 .....	.....	-82	.....
42.00 Transferred from other accounts .....	1,000	.....	.....

43.00	Appropriation (total) .....	55,770	55,658	58,261
<b>Permanent:</b>				
68.00	Spending authority from offsetting collections .....	931	231	238
<b>Relation of obligations to outlays:</b>				
71.00	Total obligations .....	56,651	59,107	58,499
72.40	Obligated balance, start of year: Unpaid obligations: Treasury balance .....	13,856	13,987	16,590
74.40	Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-13,987	-16,590	-17,110
77.00	Adjustments in expired accounts .....	400	.....	.....
78.00	Adjustments in unexpired accounts .....	-37	.....	.....
87.00	Outlays (gross) .....	56,883	56,504	57,979
<b>Adjustments to gross budget authority and outlays:</b>				
88.00	Offsetting collections from: Federal sources .....	-931	-231	-238
89.00	Budget authority (net) .....	55,770	55,658	58,261
90.00	Outlays (net) .....	55,952	56,273	57,741

**Summary of Budget Authority and Outlays**

(In thousands of dollars)

	1994 actual	1995 est.	1996 est.
<b>Enacted/requested:</b>			
Budget Authority .....	55,770	55,658	58,261
Outlays .....	55,952	56,273	57,741
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....	.....	.....	-58,261
Outlays .....	.....	.....	-57,741
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....	.....	.....	.....
Outlays .....	.....	.....	.....
<b>Total:</b>			
Budget Authority .....	55,770	55,658	.....
Outlays .....	55,952	56,273	.....

Note: The Legislative proposal, subject to PAYGO decreases gross outlays in this account by \$238,000, but as the above table indicates, has no effect on net outlays.

The United States Mint manufactures coins, receives deposits of gold and silver bullion, and safeguards the Government's holdings of monetary metals.

**Manufacture of coins (domestic).**—Production of coins is the major Mint activity. Funds requested for 1996 will permit production of approximately 19.5 billion coins. This activity also funds the deposits and issues of monetary metals and coins.

**Protection of monetary metals and coins.**—Protection of the Government's holdings of gold and silver bullion and coin is maintained by armed guards and modern protective devices.

**Research and development.**—Funds to explore the application of technological improvements to the coining process.

**Expansion and improvements.**—This activity will finance improvements to existing facilities, including major and long-term repairs, and expansion of physical capacity. The funds will remain available until September 30, 1998.

	1994 actual	1995 est.	1996 est.
<b>Manufacture of Coins:</b>			
Coin production as a percent of budgeted production .....	128%	100%	100%
Domestic coin inventory as a percentage of annual demand .....	20%	21%	12%
Total production cost as a percentage of face value .....	24%	31%	30%
<b>Protection:</b>			
Protection costs as a percent of reserve value .....	0.01%	0.01%	0.01%
Losses as a percent of reserve value .....	0.0004%	0.0004%	0.0004%
<b>Equipment:</b>			
Equipment purchases as a percent of equipment five-year plan .....	24%	17%	35%
<b>Expansion &amp; Improvement:</b>			
Expansion and improvements accomplished as a percent of expansion and improvements five-year plan .....	36%	95%	30%
<b>Research &amp; Development:</b>			
Research and development projects accomplished as a percent of planned research and development .....	54%	100%	0%

**Object Classification (in thousands of dollars)**

Identification code 20-1616-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	28,056	28,098	30,008

11.3	Other than full-time permanent .....	774	1,842	1,807
11.5	Other personnel compensation .....	3,151	1,698	1,731
11.9	Total personnel compensation .....	31,981	31,638	33,546
12.1	Civilian personnel benefits .....	7,426	7,573	8,185
13.0	Benefits for former personnel .....	1,022		
21.0	Travel and transportation of persons .....	305	337	336
22.0	Transportation of things .....	250	304	303
23.1	Rental payments to GSA .....	562	614	673
23.3	Communications, utilities, and miscellaneous charges .....	3,299	4,365	4,331
24.0	Printing and reproduction .....	58	52	52
25.2	Other services .....	3,622	4,045	4,024
26.0	Supplies and materials .....	3,866	3,826	3,820
31.0	Equipment .....	2,205	1,512	1,557
32.0	Land and structures .....	1,121	4,608	1,432
42.0	Insurance claims and indemnities .....	3	2	2
99.0	Subtotal, direct obligations .....	55,720	58,876	58,261
99.0	Reimbursable obligations .....	931	231	238
99.9	Total obligations .....	56,651	59,107	58,499

11.3	Other than full-time permanent .....			-1,807
11.5	Other personnel compensation .....			-1,731
11.9	Total personnel compensation .....			-33,546
12.1	Civilian personnel benefits .....			-8,185
21.0	Travel and transportation of persons .....			-336
22.0	Transportation of things .....			-303
23.1	Rental payments to GSA .....			-673
23.3	Communications, utilities, and miscellaneous charges .....			-4,331
24.0	Printing and reproduction .....			-52
25.2	Other services .....			-4,024
26.0	Supplies and materials .....			-3,820
31.0	Equipment .....			-1,557
32.0	Land and structures .....			-1,432
42.0	Insurance claims and indemnities .....			-2
99.0	Subtotal, direct obligations .....			-58,261
99.9	Total obligations .....			-58,261

Personnel Summary

Identification code 20-1616-0-1-803	1994 actual	1995 est.	1996 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment .....	864	904	933
1005 Full-time equivalent of overtime and holiday hours .....	56	36	36
Reimbursable:			
Total compensable workyears:			
2001 Full-time equivalent employment .....	26	9	9
2005 Full-time equivalent of overtime and holiday hours .....	2		

Personnel Summary

Identification code 20-1616-2-1-803	1994 actual	1995 est.	1996 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment .....			-933
1005 Full-time equivalent of overtime and holiday hours .....			-36
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment .....			-9

SALARIES AND EXPENSES  
(Legislative proposal, not subject to PAYGO)

Program and Financing (in thousands of dollars)

Identification code 20-1616-2-1-803	1994 actual	1995 est.	1996 est.
Program by activities:			
Operating expenses:			
00.01 Manufacture of coins (domestic) .....			-48,770
00.03 Protection of monetary metals and coins .....			-6,352
00.05 Expansion and improvements .....			-1,582
00.91 Total operating expenses .....			-56,704
01.01 Equipment acquisitions .....			-1,557
10.00 Total obligations .....			-58,261
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance .....			219
22.00 Unobligated balance transferred, net .....			
24.40 Unobligated balance available, end of year: Treasury balance .....			-219
40.00 Budget authority (appropriation) .....			-58,261
Relation of obligations to outlays:			
71.00 Total obligations .....			-58,261
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....			
73.00 Obligated balance transferred, net .....			-16,590
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....			17,110
90.00 Outlays .....			-57,741

Legislation will be proposed to move manufacturing of domestic coin production operations from this account to a Mint Revolving fund to reflect the business-type cycle of transactions associated with these programs.

Object Classification (in thousands of dollars)

Identification code 20-1616-2-1-803	1994 actual	1995 est.	1996 est.
Personnel compensation:			
11.1 Full-time permanent .....			-30,008

SALARIES AND EXPENSES  
(Legislative proposal, subject to PAYGO)

Program and Financing (in thousands of dollars)

Identification code 20-1616-4-1-803	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Total obligations .....			-238
Financing:			
68.00 Budget authority (gross): Spending authority from off-setting collections .....			-238
Relation of obligations to outlays:			
71.00 Total obligations .....			-238
87.00 Outlays (gross) .....			-238
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources .....			238
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....			

Legislation will be proposed to move some reimbursable activities related to manufacturing of domestic coin production operations to a mint revolving fund.

Object Classification (in thousands of dollars)

Identification code 20-1616-4-1-803	1994 actual	1995 est.	1996 est.
99.0 Reimbursable obligations: Subtotal, reimbursable obligations .....			-238
99.9 Total obligations .....			-238

Personnel Summary

Identification code 20-1616-4-1-803	1994 actual	1995 est.	1996 est.
2001 Total compensable workyears: Full-time equivalent employment .....			-9

**General and special funds—Continued**

**COINAGE PROFIT FUND**

**Program and Financing (in thousands of dollars)**

Identification code 20-5811-0-2-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
00.01 Distribution of coins .....	5,816	6,000	6,200
00.11 World War II .....	20,532		
10.00 Total obligations .....	26,348	6,000	6,200
<b>Financing:</b>			
17.00 Recovery of prior year obligations .....	-81		
21.40 Unobligated balance available, start of year: Treasury balance .....	-28,080	-1,186	-1,186
24.40 Unobligated balance available, end of year: Treasury balance .....	1,186	1,186	1,186
60.25 Budget authority (appropriation) (special fund, indefinite) .....	-627	6,000	6,200
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	26,348	6,000	6,200
Obligated balance, start of year:			
72.10 Receivables from other government accounts .....	-5,465		
72.40 Unpaid obligations: Treasury balance .....		938	938
Obligated balance, end of year:			
74.10 Receivables from other government accounts .....			
74.40 Unpaid obligations: Treasury balance .....	-938	-938	-938
78.00 Adjustments in unexpired accounts .....	-81		
90.00 Outlays .....	19,864	6,000	6,200

**Summary of Budget Authority and Outlays**

(In thousands of dollars)

	1994 actual	1995 est.	1996 est.
Enacted/requested:			
Budget Authority .....	-627	6,000	6,200
Outlays .....	19,864	6,000	6,200
Legislative proposal, subject to PAYGO:			
Budget Authority .....			-6,200
Outlays .....			-6,200
Total:			
Budget Authority .....	-627	6,000	
Outlays .....	19,864	6,000	

The Coinage Profit Fund is a permanent, indefinite appropriation authorized to pay for the transportation of domestic coin and for metal wastage in coinage. A portion of the seigniorage resulting from manufacturing coins is available to cover wastage and recoinage losses incurred in coinage, and the cost of distributing coins (31 U.S.C. 5111, 5112 and 5120). The remaining seigniorage is recorded in the Seigniorage Receipt Account.

**Object Classification (in thousands of dollars)**

Identification code 20-5811-0-2-803	1994 actual	1995 est.	1996 est.
22.0 Transportation of things .....	4,309	6,000	6,200
23.3 Communications, utilities, and miscellaneous charges .....	35		
25.2 Other services .....	13,983		
26.0 Supplies and materials .....	8,021		
99.9 Total obligations .....	26,348	6,000	6,200

**COINAGE PROFIT FUND**

(Legislative proposal, subject to PAYGO)

**Program and Financing (in thousands of dollars)**

Identification code 20-5811-4-2-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 22.0) .....			-6,200

<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....			
22.00 Unobligated balance transferred, net .....			1,186
24.40 Unobligated balance available, end of year: Treasury balance .....			-1,186
60.25 Budget authority (appropriation) (special fund, indefinite) .....			-6,200
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			-6,200
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....			
73.00 Obligated balance transferred, net .....			-938
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....			938
90.00 Outlays .....			-6,200

Legislation will be proposed to transfer the domestic coin distribution program to the Mint Revolving Fund to reflect the business-type cycle of transactions associated with these programs.

**MINT REVOLVING FUND**

(Legislative proposal, not subject to PAYGO)

**Program and Financing (in thousands of dollars)**

Identification code 20-4159-2-3-803	1994 actual	1995 est.	1996 est.
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....			
24.40 Unobligated balance available, end of year: Treasury balance .....			76,461
68.00 Budget authority (gross): Spending authority from offsetting collections .....			76,461
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			
87.00 Outlays (gross) .....			
Adjustments to gross budget authority and outlays:			
88.40 Offsetting collections from: Non-Federal sources .....			-76,461
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....			-76,461

**Statement of Operations (in thousands of dollars)**

Identification code 20-4159-2-3-803	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue .....				76,461
0102 Expense .....				
0109 Net income or loss (-) .....				76,461

Legislation will be proposed to create a Mint Revolving Fund to finance domestic coin production operations and to safeguard Treasury gold and silver assets for the United States Mint beginning with FY 1996.

The Mint currently requests appropriations. Beginning in FY 1996, the Mint will retain receipts from the Federal Reserve sufficient to recover its costs for producing and distributing coins, including: all direct and indirect costs of operations; planned capital investments; and working capital requirements for circulating coins. To enable the Mint to begin to discharge its responsibilities under this fund, the Secretary will have authority to borrow from the General Fund such amounts as may be necessary to fund start-up operations in advance of receipts. This borrowing will be repaid in 1996.

This new fund will encompass the previous Salaries and Expenses, Coinage Profit Fund, and Coinage Metal Fund accounts. Funds necessary to meet existing liabilities, including

unpaid obligations, will be transferred to the new account from the previous accounts, as may be necessary.

The Mint will submit annual audited business-type financial statements to the Secretary of the Treasury and to Congress in support of the operations of the revolving fund.

**MINT REVOLVING FUND**  
**(Legislative proposal, subject to PAYGO)**  
**Program and Financing (in thousands of dollars)**

Identification code 20-4159-4-3-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
00.01	Manufacture of coins (domestic)		48,770
00.02	Protection of monetary metals and coins		6,590
00.04	Capital Expenditures		3,139
00.05	Metals acquisition		224,268
00.06	Transportation of coin		6,200
10.00	Total obligations		288,967
<b>Financing:</b>			
21.40	Unobligated balance available, start of year: Treasury balance		
22.00	Unobligated balance transferred, net		-1,405
24.40	Unobligated balance available, end of year: Treasury balance		1,405
39.00	Budget authority (gross)		288,967
<b>Budget authority:</b>			
67.15	Authority to borrow (indefinite)		76,461
68.00	Spending authority from offsetting collections		288,967
68.47	Portion applied to debt reduction		-76,461
68.90	Spending authority from offsetting collections (total)		212,506
<b>Relation of obligations to outlays:</b>			
71.00	Total obligations		288,967
72.40	Obligated balance, start of year: Unpaid obligations: Treasury balance		
73.00	Obligated balance transferred, net		17,528
74.40	Obligated balance, end of year: Unpaid obligations: Treasury balance		-18,048
87.00	Outlays (gross)		288,447
<b>Adjustments to gross budget authority and outlays:</b>			
<b>Offsetting collections from:</b>			
88.00	Federal sources		-238
88.40	Non-Federal sources		-288,729
88.90	Total, offsetting collections		-288,967
89.00	Budget authority (net)		
90.00	Outlays (net)		-520

**Statement of Operations (in thousands of dollars)**

Identification code 20-4159-4-3-803	1993 actual	1994 actual	1995 est.	1996 est.
0101	Revenue			288,967
0102	Expense			-288,967
0109	Net income or loss (-)			

**Balance Sheet (in thousands of dollars)**

Identification code 20-4159-4-3-803	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
<b>Federal assets:</b>				
1101	Fund balances with Treasury			26,372
	Investments in US securities:			
1106	Receivables, net			347
1107	Advances and prepayments			994
1206	Non-Federal assets: Receivables, net			170

<b>Other Federal assets:</b>				
1801	Cash and other monetary assets			56,033
1802	Inventories and related properties			6,635
1803	Property, plant and equipment, net			46,937
1999	Total assets			137,488
<b>LIABILITIES:</b>				
2101	Federal liabilities: Accounts payable			456
<b>Non-Federal liabilities:</b>				
2201	Accounts payable			56,505
2207	Other			10,826
2999	Total liabilities			67,787
<b>NET POSITION:</b>				
3300	Cumulative results of operations			125,701
3999	Total net position			125,701
4999	Total liabilities and net position			193,488

**Object Classification (in thousands of dollars)**

Identification code 20-4159-4-3-803	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1	Full-time permanent		30,358
11.3	Other than full-time permanent		1,807
11.5	Other personnel compensation		1,731
11.9	Total personnel compensation		33,896
12.1	Civilian personnel benefits		8,429
21.0	Travel and transportation of persons		336
22.0	Transportation of things		6,503
23.1	Rental payments to GSA		632
23.3	Communications, utilities, and miscellaneous charges		4,349
24.0	Printing and reproduction		52
25.2	Other services		4,262
26.0	Supplies and materials		227,517
31.0	Equipment		1,557
32.0	Land and structures		1,432
42.0	Insurance claims and indemnities		2
99.9	Total obligations		288,967

**Personnel Summary**

Identification code 20-4159-4-3-803	1994 actual	1995 est.	1996 est.
<b>Total compensable workyears:</b>			
5001	Full-time equivalent employment		933
5005	Full-time equivalent of overtime and holiday hours		36

**Intragovernmental funds:**

**NUMISMATIC PUBLIC ENTERPRISE FUND**

**Program and Financing (in thousands of dollars)**

Identification code 20-4504-0-3-803	1994 actual	1995 est.	1996 est.	
<b>Program by activities:</b>				
00.01	Ongoing numismatic program	91,010	84,885	85,868
00.02	Eagle uncirculated bullion program	141,190	137,163	160,871
00.03	Special commemorative programs	73,737	111,940	109,121
00.04	Equipment acquisition	5,506	6,586	10,636
00.05	Land and structures	6,090	6,536	9,436
10.00	Total obligations	317,533	347,110	375,932
<b>Financing:</b>				
17.00	Recovery of prior year obligations	-7,667		
21.40	Unobligated balance available, start of year: Treasury balance	-71,942	-30,818	-44,128
24.40	Unobligated balance available, end of year: Treasury balance	30,818	44,128	70,966
27.00	Capital transfer to general fund	10,000		
39.00	Budget authority (gross)	278,742	360,420	402,770

**Intragovernmental funds—Continued****NUMISMATIC PUBLIC ENTERPRISE FUND—Continued****Program and Financing (in thousands of dollars)—Continued**

Identification code 20-4504-0-3-803	1994 actual	1995 est.	1996 est.
Budget authority:			
68.00 Spending authority from offsetting collections .....	288,742	360,420	402,770
68.27 Capital transfer to general fund .....	-10,000		
68.90 Spending authority from offsetting collections (total) .....	278,742	360,420	402,770
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	317,533	347,110	375,932
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	32,339	41,804	41,804
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-41,804	-41,804	-41,804
78.00 Adjustments in unexpired accounts .....	-7,667		
87.00 Outlays (gross) .....	300,401	347,110	375,932
Adjustments to gross budget authority and outlays:			
88.40 Offsetting collections from: Non-Federal sources .....	-278,742	-360,420	-402,770
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....	21,658	-13,310	-26,838

Public Law 102-390 created the Public Enterprise Fund to finance numismatic and bullion coin operations for the United States Mint.

At the end of each fiscal year, numismatic and bullion program net profits are deposited into the General Fund of the Treasury, with the exception of a stated amount of funding to be retained to finance start-up operations for the subsequent fiscal year.

The Mint submits business-type statements to the Congress in support of the operations of the revolving fund.

**Statement of Operations (in thousands of dollars)**

Identification code 20-4504-0-3-803	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue .....	475,601	308,390	360,420	402,770
0102 Expense .....	-435,914	-303,471	-333,988	-355,860
0109 Net income or loss (-) .....	39,687	4,919	26,432	46,910

**Balance Sheet (in thousands of dollars)**

Identification code 20-4504-0-3-803	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury .....	82,070	73,552	89,628	124,953
Investments in US securities:				
1106 Receivables, net .....	27	28	29	30
1107 Advances and prepayments .....	2,199	4,885	4,839	4,984
Non-Federal assets: Receivables, net .....				
1206 .....	381	363	374	385
Other Federal assets:				
1801 Cash and other monetary assets .....	11	11	11	11
1802 Inventories and related properties .....	21,989	23,159	23,460	23,787
1803 Property, plant and equipment, net .....	27,223	27,107	39,573	53,123
1999 Total assets .....	133,900	129,105	157,914	207,273
<b>LIABILITIES:</b>				
Federal liabilities: Accounts payable .....				
2101 .....	1,405	543	559	576
Non-Federal liabilities:				
2201 Accounts payable .....	6,487	10,752	11,075	11,407
2207 Other .....	70,955	67,838	69,876	71,976
2999 Total liabilities .....	78,847	79,133	81,510	83,959
<b>NET POSITION:</b>				
3200 Invested capital .....	15,366	15,366	15,366	15,366

3300 Cumulative results of operations .....	39,687	34,606	61,038	107,948
3999 Total net position .....	55,053	49,972	76,404	123,314
4999 Total liabilities and net position .....	133,900	129,105	157,914	207,273

**Object Classification (in thousands of dollars)**

Identification code 20-4504-0-3-803	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	40,021	41,653	40,604
11.3 Other than full-time permanent .....	6,546	6,345	6,480
11.5 Other personnel compensation .....	3,958	4,555	4,202
11.9 Total personnel compensation .....	50,525	52,553	51,286
12.1 Civilian personnel benefits .....	10,920	11,267	10,936
13.0 Benefits for former personnel .....	1,577		180
21.0 Travel and transportation of persons .....	895	998	920
22.0 Transportation of things .....	9,241	10,113	6,324
23.1 Rental payments to GSA .....	2,094	2,780	2,561
23.3 Communications, utilities, and miscellaneous charges .....	7,374	6,655	8,885
24.0 Printing and reproduction .....	3,169	2,620	3,990
25.2 Other services .....	11,938	9,765	39,851
26.0 Supplies and materials .....	208,151	237,187	230,927
31.0 Equipment .....	5,506	6,586	10,636
32.0 Land and structures .....	6,090	6,536	9,436
42.0 Insurance claims and indemnities .....	53	50	
99.9 Total obligations .....	317,533	347,110	375,932

**Personnel Summary**

Identification code 20-4504-0-3-803	1994 actual	1995 est.	1996 est.
<b>Total compensable workyears:</b>			
5001 Full-time equivalent employment .....	1,398	1,401	1,329
5005 Full-time equivalent of overtime and holiday hours .....	70	71	66

**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; **[\$183,458,000: Provided, That in fiscal year 1995 and thereafter, the Secretary is authorized to collect fees of not less than \$46 for each definitive security issue provided to customers, and an annual maintenance fee of not less than \$25 for each Treasury Direct Investor Account exceeding \$100,000 in par value: Provided further, That in fiscal year 1995 and thereafter, of the definitive security fees collected, not to exceed \$600,000, and of the annual maintenance fees for Treasury Direct Investor Account collected, not to exceed \$2,500,000, shall be retained and used in the current fiscal year for the specific purpose of offsetting costs of Bureau of the Public Debt's marketable security activities, and any fees collected in excess of said amounts shall be deposited as miscellaneous receipts in the Treasury] \$180,065,000: Provided [further], That the sum appropriated herein from the General Fund for fiscal year [1995] 1996 shall be reduced by not more than \$600,000 as definitive security issue fees are collected and not more than \$2,500,000 as Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year [1995] 1996 appropriation from the General Fund estimated at **[\$180,358,000] \$176,965,000. (Treasury Department Appropriations Act, 1995.)****

**Program and Financing (in thousands of dollars)**

Identification code 20-0560-0-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
<b>Direct program:</b>			
00.01 Savings and retirement securities .....	108,332	116,362	113,974
00.02 Marketable and special securities .....	50,356	50,530	47,864
00.03 Reimbursements to Federal Reserve Banks .....	125,264	130,000	121,058
00.10 Promoting the sale of savings bonds .....	19,852	20,284	18,227
00.91 Total direct program .....	303,804	317,176	301,123

01.01	Reimbursable Program .....	13	5	5
10.00	Total obligations .....	303,817	317,181	301,128
<b>Financing:</b>				
17.00	Recovery of prior year obligations .....	-2,704		
21.40	Unobligated balance available, start of year: Treasury balance .....	-4,754	-4,640	
24.40	Unobligated balance available, end of year: Treasury balance .....	4,640		
25.00	Unobligated balance expiring .....	5,473		
39.00	Budget authority (gross) .....	306,472	312,541	301,128
Budget authority:				
Current:				
40.00	Appropriation .....	187,209	180,358	176,965
40.75	Procurement reduction pursuant to P.L. 103-329 .....		-312	
41.00	Transferred to other accounts .....	-3,310	-610	
43.00	Appropriation (total) .....	183,899	179,436	176,965
Permanent:				
60.05	Appropriation (indefinite) .....	122,560	130,000	121,058
68.00	Spending authority from offsetting collections .....	13	3,105	3,105
<b>Relation of obligations to outlays:</b>				
71.00	Total obligations .....	303,817	317,181	301,128
72.40	Obligated balance, start of year: Unpaid obligations: Treasury balance .....	55,398	51,809	65,850
74.40	Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-51,809	-65,850	-63,218
77.00	Adjustments in expired accounts .....	-2,237		
78.00	Adjustments in unexpired accounts .....	-2,704		
87.00	Outlays (gross) .....	302,465	303,140	303,760
Adjustments to gross budget authority and outlays:				
88.40	Offsetting collections from: Non-Federal sources .....	-13	-3,105	-3,105
89.00	Budget authority (net) .....	306,459	309,436	298,023
90.00	Outlays (net) .....	302,452	300,035	300,655

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

*Processing and accounting for:*

**Savings securities.**—This activity is concerned with the issuance, servicing, and retirement of savings bonds and notes and retirement-type securities, including: (1) the maintenance and servicing of individual accounts of owners of series H and HH bonds and the authorization of interest payments; and (2) the maintenance of accounting control over financial transactions, securities transactions and accountability, and interest cost. These functions are performed directly by the Bureau of the Public Debt, by the Federal Reserve Banks as fiscal agents of the United States, and by the qualified agents which issue and redeem savings bonds and notes.

Timeliness of Regional Delivery System (RDS):	1994	1995	1996
Total RDS Issues (000) .....	20,842	23,260	24,074
% Issued w/in 3 weeks .....	99.91%	99.9%	99.9%
Responsiveness to Customer Service Requests:			
Total Service Requests (000) .....	358,495	343,300	354,000
% Completed w/in 6 weeks .....	53%	60%	90%
Number of Savings Securities Redemptions (000) .....	60,296	68,000	68,000
Number of Savings Securities Issued (000) .....	81,517	89,500	89,500
Number of Reissues and Claims (000) .....	5,439	6,775	7,075

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

actions, securities transactions and accountability, and interest cost.

Accuracy of Direct Access Security Accounts:	1994	1995	1996
Total Accounts Established .....	N/A	100,000	73,000
% Established w/o errors .....	N/A	99%	99%
Timeliness of Treasury Securities Auction Results:			
Total Auctions .....	160	160	160
% Completed w/in 60 minutes .....	90%	90%	90%
Responsiveness to Customer Service Requests:			
Total Service Requests .....	N/A	18,000	18,000
% Completed w/in 3 weeks .....	N/A	90%	90%

**Promoting the sale of savings bonds.**—This activity consists of sales promotion efforts, using press, radio, other advertising media, and organized groups, augmented by concentrated sales campaigns emphasizing payroll savings plans.

Public Awareness of Savings Bonds:	1994	1995	1996
Total Advertising Value (\$000) .....	15,600	15,600	15,600
BPD Advertising Cost (\$000) .....	1,500	1,500	1,500

**Object Classification (in thousands of dollars)**

Identification code 20-0560-0-1-803	1994 actual	1995 est.	1996 est.	
<b>Direct obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	71,164	67,963	67,857
11.3	Other than full-time permanent .....	954	954	948
11.5	Other personnel compensation .....	3,808	3,802	3,709
11.9	Total personnel compensation .....	75,926	72,719	72,514
12.1	Civilian personnel benefits .....	15,653	17,461	15,819
13.0	Benefits for former personnel .....	2,880	36	36
21.0	Travel and transportation of persons .....	1,482	1,714	1,563
22.0	Transportation of things .....	831	1,059	922
23.1	Rental payments to GSA .....	6,899	5,502	5,948
23.2	Rental payments to others .....	127	17	17
23.3	Communications, utilities, and miscellaneous charges .....	18,843	23,589	24,416
24.0	Printing and reproduction .....	4,129	4,555	4,815
25.2	Other services .....	44,422	48,851	46,155
25.3	Purchases of goods and services from Government accounts .....	125,264	130,000	121,058
26.0	Supplies and materials .....	2,320	2,966	2,923
31.0	Equipment .....	5,012	8,702	4,930
32.0	Land and structures .....	13		
42.0	Insurance claims and indemnities .....	3	5	7
99.0	Subtotal, direct obligations .....	303,804	317,176	301,123
99.0	Reimbursable obligations .....	13	5	5
99.9	Total obligations .....	303,817	317,181	301,128

**Personnel Summary**

Identification code 20-0560-0-1-803	1994 actual	1995 est.	1996 est.	
<b>Total compensable workyears:</b>				
1001	Full-time equivalent employment .....	2,080	2,077	2,026
1005	Full-time equivalent of overtime and holiday hours .....	56	45	47

**PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT**

【Beginning in fiscal year 1995 and thereafter, there are appropriated such sums as may be necessary to make payments for the replacement of valuables, or the value thereof, lost, destroyed, or damaged in the course of shipments effected pursuant to section 1 of the Government Losses in Shipment Act, as amended.】 (*Treasury Department Appropriations Act, 1995.*)

**Program and Financing (in thousands of dollars)**

Identification code 20-1710-0-1-803	1994 actual	1995 est.	1996 est.	
<b>Program by activities:</b>				
10.00	Total obligations (object class 42.0) .....	212	497	500
<b>Financing:</b>				
17.00	Recovery of prior year obligations .....	-36		
21.40	Unobligated balance available, start of year: Treasury balance .....	-173	-497	-500

**General and special funds—Continued**

**PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT—Continued**

**Program and Financing (in thousands of dollars)—Continued**

Identification code 20-1710-0-1-803	1994 actual	1995 est.	1996 est.
24.40 Unobligated balance available, end of year: Treasury balance .....	497	500	500
60.00 Budget authority (appropriation) .....	500	500	500
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	212	497	500
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....		26	
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-26		
78.00 Adjustments in unexpired accounts .....	-36		
90.00 Outlays .....	149	523	500

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.

The 1995 Budget included appropriation language that established a permanent, indefinite appropriation for payment of Government Losses in Shipment.

**INTERNAL REVENUE SERVICE**

**Federal Funds**

**General and special funds:**

**PROCESSING, [TAX RETURNS AND] ASSISTANCE, AND MANAGEMENT**

For necessary expenses of the Internal Revenue Service, not otherwise provided for; including processing tax returns; revenue accounting; providing assistance to taxpayers[;], management services, and inspection; including purchase (not to exceed 150 for replacement only, for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; [\$1,511,266,000] \$1,805,042,000, of which \$3,700,000 shall be for the Tax Counseling for the Elderly Program, no amount of which shall be available for IRS administrative costs, and of which not to exceed \$25,000 shall be for official reception and representation expenses. (Treasury Department Appropriations Act, 1995.)

**[ADMINISTRATION AND MANAGEMENT]**

[For necessary expenses of the Internal Revenue Service, not otherwise provided for; management services, and inspection; including purchase (not to exceed 125 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; \$225,632,000, of which not to exceed \$25,000 for official reception and representation expenses.] (Treasury Department Appropriations Act, 1995.)

**Program and Financing (in thousands of dollars)**

Identification code 20-0912-0-1-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
<b>Direct program:</b>			
00.01 Returns processing and revenue accounting .....	1,221,053	848,877	912,040
00.02 Statistics of income .....	28,004		
00.03 Taxpayer service .....	456,217	490,736	366,225
00.04 Resource management processing services .....		264,860	213,745
00.05 Executive Direction .....	12,785		
00.06 Management Services .....	48,978	119,901	319,897
00.07 Inspection .....	108,113	106,033	112,135
00.91 Total direct program .....	1,875,150	1,830,407	1,924,042
01.01 Reimbursable program .....	24,598	24,789	26,270

10.00 Total obligations .....	1,899,748	1,855,196	1,950,312
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance .....	-8,691	-1,488	
24.40 Unobligated balance available, end of year: Treasury balance .....	1,488		
25.00 Unobligated balance expiring .....	7,370	166	
39.00 Budget authority (gross) .....	1,899,915	1,853,874	1,950,312
<b>Budget authority:</b>			
<b>Current:</b>			
40.00 Appropriation .....	1,864,675	1,736,898	1,805,042
42.00 Transferred from other accounts .....	10,642		
43.00 Appropriation (total) .....	1,875,317	1,736,898	1,805,042
<b>Permanent:</b>			
60.25 Appropriation (special fund, indefinite) .....		92,187	119,000
68.00 Spending authority from offsetting collections .....	24,598	24,789	26,270
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	1,899,748	1,855,196	1,950,312
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....	221,627	284,087	281,248
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-284,087	-281,248	-289,794
77.00 Adjustments in expired accounts .....	-2,762		
87.00 Outlays (gross) .....	1,834,526	1,858,035	1,941,766
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources .....	-24,598	-24,789	-26,270
89.00 Budget authority (net) .....	1,875,317	1,829,085	1,924,042
90.00 Outlays (net) .....	1,809,928	1,833,246	1,915,496

	1994 actual	1995 est.	1996 est.
<b>Distribution of budget authority by account:</b>			
Processing, assistance and management .....			1,924,042
Administration and management .....	171,088	225,632	
Processing tax returns and assistance .....	1,704,229	1,603,453	
<b>Distribution of outlays by account:</b>			
Processing, assistance and management .....			1,746,378
Administration and management .....	154,293	266,223	24,807
Processing tax returns and assistance .....	1,655,635	1,612,523	144,311

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

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

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

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

**Management services.**—This activity sets policies and goals, provides leadership and direction for the Service, and provides Servicewide policy guidance for managing contract administration and procurement programs, conducting strategic and organizational planning, and developing and managing the human, logistical, and financial resources required to fulfill the Service's mission in performing tax administration.

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

PERFORMANCE MEASURES BY BUDGET ACTIVITY

	1994 actual	1995 est.	1996 est.
Returns Processing:			
Number of primary returns filed (millions)	193.1	197.1	199.9
Number of supplemental documents filed (millions)	8.7	10.7	10.9
Processing Accuracy:			
Paper	95.4%	95.4%	95.4%
Electronic Filing	98.6%	98.6%	98.6%
Overall	97.0%	97.0%	97.0%
Refund Processing Cycle Time (days):			
Paper	36	40	40
Electronic Filing	21	21	21
Taxpayer Services:			
Calls answered (millions, including Tele-Tax)	69.1	70.0	71.3
Technical Accuracy Rate	90.1%	90.1%	90.1%
Procedural Accuracy Rate	88.0%	88.0%	88.0%

Object Classification (in thousands of dollars)

Identification code 20-0912-0-1-803	1994 actual	1995 est.	1996 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	770,489	789,103	824,780
11.3 Other than full-time permanent	233,373	210,034	221,140
11.5 Other personnel compensation	55,811	45,441	43,382
11.9 Total personnel compensation	1,059,673	1,044,578	1,089,302
12.1 Civilian personnel benefits	274,373	278,495	293,255
13.0 Benefits for former personnel	23,741	31,584	31,584
21.0 Travel and transportation of persons	20,425	21,605	21,242
22.0 Transportation of things	12,337	13,808	14,285
23.1 Rental payments to GSA	150,381	136,005	166,456
23.3 Communications, utilities, and miscellaneous charges	115,429	109,576	120,002
24.0 Printing and reproduction	75,894	79,030	79,173
25.2 Other services	87,017	89,165	80,451
25.3 Purchases of goods and services from Government accounts	1,016	232	263
25.5 Research and development contracts	1,621	3,890	3,190
26.0 Supplies and materials	12,348	9,536	10,413
31.0 Equipment	37,013	9,172	10,586
41.0 Grants, subsidies, and contributions	3,690	3,700	3,809
42.0 Insurance claims and indemnities	193	31	31
99.0 Subtotal, direct obligations	1,875,151	1,830,407	1,924,042
99.0 Reimbursable obligations	24,597	24,789	26,270
99.9 Total obligations	1,899,748	1,855,196	1,950,312

Personnel Summary

Identification code 20-0912-0-1-803	1994 actual	1995 est.	1996 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	36,196	34,371	33,528
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	698	769	770

TAX LAW ENFORCEMENT

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; tax and enforcement litigation; technical rulings; examining employee plans and exempt organizations; investigation and enforcement activities; securing unfiled tax returns; collecting unpaid accounts; statistics of income and compliance research; the purchase (for police-type use, not to exceed \$600, of which not to exceed 450 shall be for replacement only) \$50,

and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner: *Provided*, That additional amounts above fiscal year 1994 levels for international tax enforcement shall be used for the continued operation of a task force comprised of senior Internal Revenue Service Attorneys, accountants, and economists dedicated to enforcement activities related to United States subsidiaries of foreign-controlled corporations that are in non-compliance with the Internal Revenue Code of 1986; \$4,385,459,000] \$4,524,351,000, of which not to exceed \$1,000,000 shall remain available until September 30, [1997] 1998 for research: *Provided further*, That the \$405,000,000 made available for the fiscal year 1995 tax compliance initiative shall not be expended for any other purposes: *Provided further*, That no funds shall be transferred from this account during fiscal year 1995]. (Treasury Department Appropriations Act, 1995.)

Program and Financing (in thousands of dollars)

Identification code 20-0913-0-1-803	1994 actual	1995 est.	1996 est.
Program by activities:			
Direct program:			
00.01 Examination	1,785,980	1,618,546	1,635,020
00.02 Appeals and tax litigation	391,722	400,516	418,633
00.03 Employee plans and exempt organizations	149,482	136,199	140,027
00.04 International	64,147	44,869	45,791
00.05 Tax fraud and financial investigation	384,222	422,316	426,721
00.06 Collection	1,006,956	907,867	908,548
00.07 SOI/Compliance Research		63,446	63,503
00.08 Information reporting program	205,232	115,109	122,252
00.09 Resources Management—Compliance		679,010	733,801
00.10 Compliance			30,055
00.91 Total direct program	3,987,741	4,387,878	4,524,351
01.01 Reimbursable program	65,844	61,345	66,789
10.00 Total obligations	4,053,585	4,449,223	4,591,140
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance	-628	-1,138	-1,138
24.40 Unobligated balance available, end of year: Treasury balance	1,138	1,138	1,138
25.00 Unobligated balance expiring	8,585		
39.00 Budget authority (gross)	4,062,680	4,449,223	4,591,140
Budget authority:			
Current:			
40.00 Appropriation	4,007,962	4,386,599	4,524,351
41.00 Transferred to other accounts	-20,000		
42.00 Transferred from other accounts	8,718	1,279	
43.00 Appropriation (total)	3,996,680	4,387,878	4,524,351
Permanent:			
68.00 Spending authority from offsetting collections	65,844	61,345	66,789
Relation of obligations to outlays:			
71.00 Total obligations	4,053,585	4,449,223	4,591,140
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance	279,155	368,695	316,396
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance	-368,695	-316,396	-323,220
77.00 Adjustments in expired accounts	11,355		
87.00 Outlays (gross)	3,975,400	4,501,522	4,584,316
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources	-65,844	-61,345	-66,789
89.00 Budget authority (net)	3,996,836	4,387,878	4,524,351
90.00 Outlays (net)	3,909,556	4,440,177	4,517,527

This appropriation provides for the examination of tax returns, both domestic and international, and the administrative and judicial settlement of taxpayer appeals of examination findings. It also provides for technical rulings, monitoring employee pension plans, determining qualifications of organizations seeking tax-exempt status, examining tax returns of exempt organizations, enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws, collecting unpaid accounts, compiling statistics of income and compliance research, and securing unfiled tax

**General and special funds—Continued****TAX LAW ENFORCEMENT—Continued**

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

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

**Counsel.**—The appeals portion of this activity provides for an independent administrative review of contested tax assessments and adjustments with the objective of settling tax controversies without litigation. When settlement is not possible, the tax litigation portion of the activity provides for the handling of Tax Court litigation and for the coordination of the Service's legal position to ensure consistency. The technical activity provides legal advice and assistance to field enforcement activities, furnishes non-tax legal services and provides legal expertise in the issuance of ruling letters; technical advice; publication of revenue rulings and revenue procedures; review of legislation; interpretation of statutes and drafting of regulations.

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

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

**Statistics of income and compliance research.**—This activity publishes Statistics of Income Reports on the operation of income tax laws, as required by the Internal Revenue Code for the Congress and its committees; for administrative use by the Secretary of the Treasury and the Commissioner of Internal Revenue; and for the Federal benchmark statistical programs on income, wealth and finance. This activity also develops and evaluates data on taxpayer filing characteristics based on returns as they are filed, and conducts statistical and economic studies for the Office of the Commissioner.

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

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

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

**Compliance.**—This activity combines re-engineered Examination and Collection programs.

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

**Revenue initiative funding.**—Last year, Congress' Budget Resolution included language regarding \$405 million per year of additional spending for enhanced IRS compliance activities. The language exempted these amounts for the next five years from counting against the discretionary caps and Committee allocations. The basis for this exemption was that over the five-year period, these expenditures are expected to generate more than four times as much in revenue collections as they cost. The President's budget, by law, is not permitted to display any discretionary funds outside the caps, however. Therefore, the 1996 Budget includes funds to continue this initiative inside the caps. However, the Administration would fully support the Congress if its Budget Resolution continues the approach already approved last year.

**SELECTED WORKLOAD DATA**

	[In thousands]		
	1994 actual	1995 est.	1996 est.
Examination:			
Audit Coverage (Income, Estate, Gift, and partnership returns):			
a. Returns filed in the prior year .....	122,962.7	123,812.8	125,712.9
b. Returns examined .....	1,329.0	2,632.6	2,306.1
c. Percent audit coverage .....	1.08%	2.13%	1.83%
Collection:			
Accounts Receivable:			
a. Accounts disposed .....	3,642	3,618	4,050
b. Accounts in active inventory (at close of year) .....	5,040	5,359	5,423
Delinquent Returns:			
a. Delinquent returns secured .....	1,202	1,166	1,282
b. Taxpayer delinquent investigations disposed .....	1,592	1,752	1,927
Document Matching:			
Information Returns:			
a. Received .....	1,052,000	1,098,000	1,128,000
b. Processed .....	1,017,000	1,062,000	1,090,000
c. Underreporter Notices .....	2,645	2,508	2,771
d. Nonfiler Notices .....	1,903	1,600	1,500
e. Substitute for Return Closures .....	938	1,002	1,002

**SELECTED REVENUE DATA**

	[In millions of dollars]		
	1994 actual	1995 est.	1996 est.
Examination:			
Recommended Tax and Penalties:			
a. Examinations .....	23,926.0	24,945.0	22,803.0
Collection:			
Accounts Receivable:			
a. Collections .....	22,842	23,113	23,188
1) First notices .....	6,919	6,372	5,900
2) Second to fourth notices .....	4,003	3,742	3,465
3) From Taxpayer Delinquent Accounts .....	7,167	7,224	7,730
4) Installment Agreements .....	4,753	5,775	6,093
b. Revenue in Active Inventory .....	31,259	33,240	33,633
Document Matching—(Information Reporting Program):			
Tax assessments & penalties:			
a. Underreporter assessments .....	1,657	1,814	2,051
b. Substitute for Return * .....	2,511	2,682	2,682
Total tax assessments and penalties .....	4,168	4,496	4,733
Less refunds .....	123	136	147
Net tax assessments and penalties .....	4,045	4,360	4,586

\* Does not reflect abatements of prior year assessments.

**PERFORMANCE MEASURES BY BUDGET ACTIVITY**

	1994 actual	1995 est.	1996 est.
Tax Fraud and Financial Investigations:			
Fraudulent Returns Detected (Paper and Electronic) .....	32,670	34,303	34,303
Return Fraud Return Deletion Rate (Paper and Electronic) .....	84%	86%	86%
Return Fraud Refund Deletion Rate (Paper and Electronic) .....	81%	86%	86%

Fraud Convictions:			
Class I .....	1,926	1,926	1,926
Other .....	95	95	95
Narcotics Convictions:			
Class I .....	1,109	1,109	1,109
Other .....	1	1	1
Examination:			
Audit Coverage .....	1.08%	2.05%	1.78%
Audit Cycle Time-Tax Auditors (days) .....	225	218	212
International:			
Foreign Controlled Corporation Exam Coverage .....	4.55%	5.00%	5.50%
Collection:			
Entity Turnover Rate, Field Function (Weeks) .....	41	40	
Entity Turnover Rate, Automated Collection Branch (Weeks) .....	40	40	
Document Matching:			
Underreporter Notice Rate .....	63.9%	65.7%	64.7%

Object Classification (in thousands of dollars)

Identification code 20-0913-0-1-803	1994 actual	1995 est.	1996 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,485,399	2,738,254	2,891,417
11.3 Other than full-time permanent .....	103,172	99,804	106,784
11.5 Other personnel compensation .....	90,357	83,793	86,194
11.8 Special personal services payments .....	13,971	14,332	14,690
11.9 Total personnel compensation .....	2,692,899	2,936,183	3,099,085
12.1 Civilian personnel benefits .....	577,984	648,216	675,755
13.0 Benefits for former personnel .....	12,168	8,811	8,811
21.0 Travel and transportation of persons .....	91,694	102,736	95,883
22.0 Transportation of things .....	4,273	5,447	4,314
23.1 Rental payments to GSA .....	338,262	301,530	296,481
23.3 Communications, utilities, and miscellaneous charges .....	58,282	54,953	47,408
24.0 Printing and reproduction .....	14,973	16,039	16,350
25.2 Other services .....	115,071	164,483	164,106
25.3 Purchases of goods and services from Government accounts .....	6,974	3,911	2,093
25.5 Research and development contracts .....	8,533	10,589	9,849
26.0 Supplies and materials .....	27,025	29,264	27,103
31.0 Equipment .....	38,222	105,558	76,951
42.0 Insurance claims and indemnities .....	1,381	158	162
99.0 Subtotal, direct obligations .....	3,987,741	4,387,878	4,524,351
99.0 Reimbursable obligations .....	65,844	61,345	66,789
99.9 Total obligations .....	4,053,585	4,449,223	4,591,140

Personnel Summary

Identification code 20-0913-0-1-803	1994 actual	1995 est.	1996 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment .....	65,535	70,103	71,792
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment .....	526	530	593

INFORMATION SYSTEMS

For necessary expenses for data processing and telecommunications support for Internal Revenue Service activities, including: tax systems modernization (modernized developmental systems), modernized operational systems, services and compliance, and support systems; and for the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner: **[\$1,388,000,000] \$1,879,582,000**, of which no less than **[\$650,000,000] \$1,031,500,000** shall be available for tax systems modernization, of which up to \$185,000,000 for tax and information systems development projects shall remain available until September 30, [1997: *Provided*, That none of the funds appropriated for tax systems modernization may be obligated until the Commissioner of the Internal Revenue Service reports to the Committees on Appropriations of the House and Senate on the implementation of Tax Systems Modernization] 1998. (*Treasury Department Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 20-0919-0-1-803	1994 actual	1995 est.	1996 est.
Program by activities:			
Direct program:			
00.01 Processing and services .....	602,641		
00.02 Compliance and enforcement .....	84,397		
00.03 Program support .....	130,726		
00.04 Tax systems modernization .....	721,020		
00.05 TSM—Modernized Developmental .....		701,965	1,031,500
00.06 Modernized Operational .....		64,844	61,234
00.07 Services and Compliance .....		603,080	690,926
00.08 Support Systems .....		99,483	95,922
00.91 Total direct program .....	1,538,784	1,469,372	1,879,582
01.01 Reimbursable program .....	40,147	68,496	68,814
10.00 Total obligations .....	1,578,931	1,537,868	1,948,396
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance .....	-195,465	-110,496	
24.40 Unobligated balance available, end of year: Treasury balance .....	110,496		
25.00 Unobligated balance expiring .....	19,101		
39.00 Budget authority (gross) .....	1,513,063	1,427,372	1,948,396
Budget authority:			
Current:			
40.00 Appropriation .....	1,465,048	1,388,000	1,879,582
40.75 Procurement reduction pursuant to P.L. 103-329 .....			-27,634
41.00 Transferred to other accounts .....	-1,490	-1,490	
42.00 Transferred from other accounts .....	9,358		
43.00 Appropriation (total) .....	1,472,916	1,358,876	1,879,582
Permanent:			
68.00 Spending authority from offsetting collections .....	40,147	68,496	68,814
Relation of obligations to outlays:			
71.00 Total obligations .....	1,578,931	1,537,868	1,948,396
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance .....	545,024	786,939	865,845
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance .....	-786,939	-865,845	-1,030,387
77.00 Adjustments in expired accounts .....	4,810		
87.00 Outlays (gross) .....	1,341,826	1,458,962	1,783,854
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources .....	-40,147	-68,496	-68,814
89.00 Budget authority (net) .....	1,472,916	1,358,876	1,879,582
90.00 Outlays (net) .....	1,301,679	1,390,466	1,715,040

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

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

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

*Services and Compliance.*—This activity provides automation support for the Processing, Assistance and Management and Tax Law Enforcement appropriations. The systems in this activity direct IRS compliance and enforcement programs including: examining tax returns, collecting unpaid accounts, securing delinquent returns, investigating tax fraud, resolving tax disputes, and determining tax liability status or exemption of organizations. This activity also provides automation

**General and special funds—Continued**

**INFORMATION SYSTEMS—Continued**

support for processing tax and information returns, issuing refunds and notices, accounting for tax revenue, and assisting taxpayers with their tax obligations.

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

**Object Classification (in thousands of dollars)**

Identification code 20-0919-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	364,383	408,417	420,450
11.3 Other than full-time permanent .....	9,644	3,872	4,096
11.5 Other personnel compensation .....	15,615	15,103	14,018
11.9 Total personnel compensation .....	389,642	427,392	438,564
12.1 Civilian personnel benefits .....	77,978	87,982	89,385
21.0 Travel and transportation of persons .....	24,486	37,774	43,214
22.0 Transportation of things .....	1,163	1,150	620
23.1 Rental payments to GSA .....			22,643
23.3 Communications, utilities, and miscellaneous charges .....	200,312	185,172	209,412
24.0 Printing and reproduction .....	3,199	2,818	3,116
25.2 Other services .....	285,383	228,066	265,708
25.3 Purchases of goods and services from Government accounts .....	149,732	161,278	187,134
25.4 Operation of GOCOs .....		3,230	3,229
25.5 Research and development contracts .....	651	1,448	
26.0 Supplies and materials .....	59,902	60,035	65,773
31.0 Equipment .....	346,329	273,027	550,784
42.0 Insurance claims and indemnities .....	7		
99.0 Subtotal, direct obligations .....	1,538,784	1,469,372	1,879,582
99.0 Reimbursable obligations .....	40,147	68,496	68,814
99.9 Total obligations .....	1,578,931	1,537,868	1,948,396

**Personnel Summary**

Identification code 20-0919-0-1-803	1994 actual	1995 est.	1996 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	9,017	9,430	9,486
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	157	175	175

**PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX**

**Program and Financing (in thousands of dollars)**

Identification code 20-0906-0-1-609	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 44.0) .....	10,949,827	16,844,000	20,228,000
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	10,949,827	16,844,000	20,228,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	10,949,827	16,844,000	20,228,000
90.00 Outlays .....	10,949,827	16,844,000	20,228,000

**Summary of Budget Authority and Outlays**

(in thousands of dollars)

	1994 actual	1995 est.	1996 est.
<b>Enacted/requested:</b>			
Budget Authority .....	10,949,827	16,844,000	20,228,000
Outlays .....	10,949,827	16,844,000	20,228,000
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			-12,000

Outlays .....			-12,000
<b>Total:</b>			
Budget Authority .....	10,949,827	16,844,000	20,216,000
Outlays .....	10,949,827	16,844,000	20,216,000

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

**PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX**

**(Legislative proposal, subject to PAYGO)**

**Program and Financing (in thousands of dollars)**

Identification code 20-0906-4-1-609	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 44.0) .....			-12,000
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....			-12,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....			-12,000
90.00 Outlays .....			-12,000

Legislation would exclude undocumented aliens, make related compliance improvements and establish an interest and dividend income test.

**HEALTH INSURANCE SUPPLEMENT TO EARNED INCOME CREDIT**

**Program and Financing (in thousands of dollars)**

Identification code 20-0920-0-1-551	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 44.0) .....	773,000		
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	773,000		
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	773,000		
90.00 Outlays .....	773,000		

As provided by law, there will be instances wherein the health income supplement to the earned income tax credit will exceed the amount of tax liability owed, resulting in an additional payment to the tax filer. The Health Income Supplement was authorized by the Omnibus Budget Reconciliation Act of 1990 (Public Law 101-508). This credit was repealed by the Omnibus Budget Reconciliation Act of 1993.

**REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST**

**Program and Financing (in thousands of dollars)**

Identification code 20-0904-0-1-908	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 43.0) .....	3,068,284	3,142,000	3,182,000
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	3,068,284	3,142,000	3,182,000

Relation of obligations to outlays:				
71.00	Total obligations	3,068,284	3,142,000	3,182,000
90.00	Outlays	3,068,284	3,142,000	3,182,000

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. An 8-percent rate will be in effect from January 1, 1995, through March 31, 1995.

REIMBURSEMENT TO STATE AND LOCAL LAW ENFORCEMENT AGENCIES

Program and Financing (in thousands of dollars)

Identification code 20-5099-0-2-754	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 41.0)	49		
<b>Financing:</b>			
60.25 Budget authority (appropriation) (special fund, indefinite)	49		
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	49		
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance		19	
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance	-19		
90.00 Outlays	30	19	

Public enterprise funds:

FEDERAL TAX LIEN REVOLVING FUND

Program and Financing (in thousands of dollars)

Identification code 20-4413-0-3-803	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 32.0)	930	1,354	1,368
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance	-5,984	-8,030	-9,682
24.40 Unobligated balance available, end of year: Treasury balance	8,030	9,682	11,350
68.00 Budget authority (gross): Spending authority from offsetting collections	2,976	3,006	3,036
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	930	1,354	1,368
87.00 Outlays (gross)	930	1,354	1,368
<b>Adjustments to gross budget authority and outlays:</b>			
88.40 Offsetting collections from: Non-Federal sources	-2,976	-3,006	-3,036
89.00 Budget authority (net)			
90.00 Outlays (net)	-2,046	-1,652	-1,668

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 PROVISION—INTERNAL REVENUE SERVICE

SECTION 1. [Not to exceed 4 per centum of any appropriation made available to the Internal Revenue Service for the current fiscal year by this Act may be transferred to any other Internal Revenue Service appropriation upon the advance approval of the House and Senate Committees on Appropriations: *Provided*, That notwithstanding any other provision of this Act, the] *The* Internal Revenue Service is authorized to transfer such sums as may be necessary between appropriations [with advance approval of] upon advance notice to the House and Senate Appropriations Committees: *Provided* [further], That no funds shall be transferred from the "Tax Law Enforcement" account during fiscal year [1995] 1996.

[SEC. 2. The Internal Revenue Service shall institute and maintain a training program to insure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with the taxpayers, and in cross-cultural relations.]

[SEC. 3. The Secretary of the Treasury may establish new fees or raise existing fees for services provided by the Internal Revenue Service to increase receipts, where such fees are authorized by another law. The Secretary of the Treasury may spend the new or increased fee receipts to supplement appropriations made available to the Internal Revenue Service appropriations accounts in fiscal years 1995 and thereafter: *Provided*, That the Secretary shall base such fees on the costs of providing specified services to persons paying such fees: *Provided further*, That the Secretary shall provide quarterly reports to the Congress on the collection of such fees and how they are being expended by the Service: *Provided further*, That the total expenditures from such fees shall not exceed \$119,000,000.] (*Treasury Department Appropriations Act, 1995.*)

UNITED STATES SECRET SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase (not to exceed [three hundred and forty-three] 665 vehicles for police-type use for replacement only) and hire of passenger motor vehicles; hire of aircraft; training and assistance requested by State and local governments, which may be provided without reimbursement; services of expert witnesses at such rates as may be determined by the Director; rental of buildings in the District of Columbia, and fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; for payment of per diem and/or subsistence allowances to employees where a protective assignment during the actual day or days of the visit of a protectee require an employee to work 16 hours per day or to remain overnight at his or her post of duty; the conducting of and participating in firearms matches; presentation of awards; and for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act[: *Provided*, That approval is obtained in advance from the House and Senate Committees on Appropriations]; for repairs, alterations, and minor construction at the James J. Rowley Secret

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

Service Training Center; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed \$12,500 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; **[\$476,931,000] \$541,258,000** [Provided further, That of the offsetting collections credited to this account, \$43,000 are permanently canceled]. (Treasury, Postal Service, and General Government Appropriations Act, 1995.)

**Program and Financing (in thousands of dollars)**

Identification code 20-1408-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
Direct program:			
00.01 Protection, investigations, and uniformed activities	461,402	472,733	498,294
00.02 Other security programs	1,089	2,045	
00.03 Presidential candidate protective activities		3,561	42,964
00.91 Total direct program	462,491	478,339	541,258
01.01 Reimbursable program	5,889	5,889	5,889
10.00 Total obligations	468,380	484,228	547,147
<b>Financing:</b>			
21.40 Unobligated balance available, start of year: Treasury balance	-3,134	-2,045	
24.40 Unobligated balance available, end of year: Treasury balance	2,045		
25.00 Unobligated balance expiring	590		
39.00 Budget authority (gross)	467,881	482,183	547,147
<b>Budget authority:</b>			
Current:			
40.00 Appropriation	461,931	476,931	541,258
40.75 Procurement reduction pursuant to P.L. 103-329		-784	
42.00 Transferred from other accounts	61	147	
43.00 Appropriation (total)	461,992	476,294	541,258
Permanent:			
68.00 Spending authority from offsetting collections	5,889	5,889	5,889
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations	468,380	484,228	547,147
Obligated balance, start of year:			
72.10 Receivables from other government accounts	-1,007	-4,809	-4,809
72.40 Unpaid obligations: Treasury balance	84,055	72,521	75,996
Obligated balance, end of year:			
74.10 Receivables from other government accounts	4,809	4,809	4,809
74.40 Unpaid obligations: Treasury balance	-72,521	-75,996	-82,493
77.00 Adjustments in expired accounts	-10,748		
87.00 Outlays (gross)	472,968	480,753	540,650
<b>Adjustments to gross budget authority and outlays:</b>			
88.00 Offsetting collections from: Federal sources	-5,889	-5,889	-5,889
89.00 Budget authority (net)	461,992	476,294	541,258
90.00 Outlays (net)	467,079	474,864	534,761

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**

	FY 1994 actual	FY 1995 est.	FY 1996 est.
Case Closed—The total number of cases worked and closed, excluding protective intelligence, protective surveys, and administratively closed cases	37,765	38,500	33,500
Arrests—The total number of arrests reported by field offices	9,166	10,000	9,500
Percent Convicted—The total number of arrested who are convicted by trial or who plead guilty as a percent of the total number of arrest dispositions	98%	97%	97%
Counterfeit Notes Seized—Value of counterfeit notes seized expressed in dollars	\$45,716,882	\$60,000,000	\$70,000,000
Permanent Protection	3,454	3,600	3,800
Foreign Dignitaries Protection	910	1,000	1,000
Candidate/Nominee Protection	0	0	1,500

**Object Classification (in thousands of dollars)**

Identification code 20-1408-0-1-751	1994 actual	1995 est.	1996 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent	195,833	188,535	193,071
11.3 Other than full-time permanent	14,901	22,121	22,762
11.5 Other personnel compensation	59,880	61,649	72,510
11.9 Total personnel compensation	270,614	272,305	288,343
12.1 Civilian personnel benefits	62,297	63,557	64,181
13.0 Benefits for former personnel	19		
21.0 Travel and transportation of persons	29,444	42,058	70,024
22.0 Transportation of things	2,031	2,263	2,407
23.1 Rental payments to GSA	32,024	32,901	34,526
23.2 Rental payments to others	256	507	490
23.3 Communications, utilities, and miscellaneous charges	13,147	12,260	12,107
24.0 Printing and reproduction	740	605	627
25.2 Other services	26,771	29,320	32,364
26.0 Supplies and materials	7,196	7,181	6,767
31.0 Equipment	16,012	14,607	28,624
32.0 Land and structures	1,778	730	752
42.0 Insurance claims and indemnities	162	45	46
99.0 Subtotal, direct obligations	462,491	478,339	541,258
99.0 Reimbursable obligations	5,889	5,889	5,889

99.9	Total obligations .....	468,380	484,228	547,147
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**Personnel Summary**

Identification code 20-1408-0-1-751	1994 actual	1995 est.	1996 est.
Total compensable workyears:			
1001 Full-time equivalent employment .....	4,597	4,688	4,670
1005 Full-time equivalent of overtime and holiday hours .....	1,075	1,082	1,093

**CONTRIBUTION FOR ANNUITY BENEFITS**

**Program and Financing (in thousands of dollars)**

Identification code 20-1407-0-1-751	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 12.1) .....	40,000	40,000	40,000
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite) .....	40,000	40,000	40,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	40,000	40,000	40,000
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance .....	1,827	4,647	
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance .....	-4,647		
90.00 Outlays .....	37,180	44,647	40,000

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 thousands of dollars)**

Identification code 20-8413-0-8-373	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....	376,426	390,551	385,633
<b>Financing:</b>			
21.91 Unobligated balance available, start of year: U.S. Securities: Par value .....	-3,568	-16,098	-13,497
24.91 Unobligated balance available, end of year: U.S. Securities: Par value .....	16,098	13,497	21,114
68.00 Budget authority (gross): Spending authority from offsetting collections .....	388,956	387,950	393,250
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	376,426	390,551	385,633
Obligated balance, start of year:			
72.90 Unpaid obligations: Fund balance .....	1,240		
72.91 U.S. Securities: Par value .....	209,100	229,122	206,414
Obligated balance, end of year:			
74.90 Unpaid obligations: Fund balance .....			
74.91 U.S. Securities: Par value .....	-229,122	-206,414	-209,381
87.00 Outlays (gross) .....	357,644	413,259	382,666
<b>Adjustments to gross budget authority and outlays:</b>			
Offsetting collections from:			
88.00 Federal sources .....	-6,735	-10,100	-10,925
88.40 Non-Federal sources .....	-382,221	-377,850	-382,325
88.90 Total, offsetting collections .....	-388,956	-387,950	-393,250
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....	-31,312	25,309	-10,584

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

The Administrator of National Banks charters new banking institutions only after investigation and due consideration of charter applications. Supervision of existing national banks is aided by the required submission of periodic reports and detailed onsite examinations, which are conducted by a staff of approximately 2,833 national bank examiners. At present, there are approximately 3,143 national banks with total assets of more than \$2.2 trillion.

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

**Statement of Operations (in thousands of dollars)**

Identification code 20-8413-0-8-373	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue .....	375,765	388,956	387,950	393,250
0102 Expense .....	-348,588	-381,814	-395,168	-391,897
0109 Net income or loss (-) .....	27,177	7,142	-7,218	1,353

**Balance Sheet (in thousands of dollars)**

Identification code 20-8413-0-8-373	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury .....	5,709	6,020	2,200	2,567
Investments in US securities:				
1102 Treasury securities, par ..	209,100	246,800	219,911	230,495
1103 Treasury securities, unamortized discount(-)/premium(+) .....	439	-7,601	-2,450	-2,705
1106 Receivables, net .....	1,161	1,857	1,310	1,380
1107 Advances and prepayments .....	702	655	2,856	3,010
Non-Federal assets:				
1206 Receivables, net .....	4,644	5,571	3,900	4,010
1207 Advances and prepayments .....	1,872	1,762	1,625	1,693
Other Federal assets:				
1801 Cash and other monetary assets .....	1	1	1	1
1803 Property, plant and equipment, net .....	102,228	96,839	92,222	85,958
1999 Total assets .....	325,856	351,904	321,575	326,409
<b>LIABILITIES:</b>				
Federal liabilities: Accounts payable .....				
2101 Federal liabilities: Accounts payable .....	26,185	37,043	29,700	30,702
Non-Federal liabilities:				
2201 Accounts payable .....	4,782	4,242	4,876	5,720
2206 Pension and other actuarial liabilities .....	6,848	11,862	1,350	1,850
2207 Other .....	182,245	185,820	179,930	181,065
2999 Total liabilities .....	220,060	238,967	215,856	219,337
<b>NET POSITION:</b>				
3200 Invested capital .....	105,796	112,937	105,719	107,072
3999 Total net position .....	105,796	112,937	105,719	107,072
4999 Total liabilities and net position .....	325,856	351,904	321,575	326,409

**Object Classification (in thousands of dollars)**

Identification code 20-8413-0-8-373	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	213,562	215,719	220,461

**General and special funds—Continued****ASSESSMENT FUNDS—Continued****Object Classification (in thousands of dollars)—Continued**

Identification code 20-8413-0-8-373	1994 actual	1995 est.	1996 est.
11.3 Other than full-time permanent .....	5,480	7,181	7,483
11.5 Other personnel compensation .....	1,081	732	761
11.8 Special personal services payments .....	1,827	925	925
11.9 Total personnel compensation .....	221,950	224,557	229,630
12.1 Civilian personnel benefits .....	64,493	70,681	59,546
13.0 Benefits for former personnel .....	27	29	31
21.0 Travel and transportation of persons .....	27,866	28,660	29,662
22.0 Transportation of things .....	801	858	918
23.2 Rental payments to others .....	25,643	27,182	28,541
23.3 Communications, utilities, and miscellaneous charges .....	7,105	7,281	7,645
24.0 Printing and reproduction .....	1,098	1,153	1,210
25.1 Advisory and assistance services .....	13,421	14,110	14,816
26.0 Supplies and materials .....	6,024	6,446	6,768
31.0 Equipment .....	11,959	13,395	10,266
32.0 Land and structures .....	-3,961	-3,801	-3,400
99.9 Total obligations .....	376,426	390,551	385,633

**Personnel Summary**

Identification code 20-8413-0-8-373	1994 actual	1995 est.	1996 est.
Total compensable workyears:			
5001 Full-time equivalent employment .....	3,966	3,859	3,800
5005 Full-time equivalent of overtime and holiday hours .....	4	4	4

**OFFICE OF THRIFT SUPERVISION****Federal Funds****Public enterprise funds:****OFFICE OF THRIFT SUPERVISION****Program and Financing (in thousands of dollars)**

Identification code 20-4108-0-3-373	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations .....	174,325	166,372	155,800
<b>Financing:</b>			
Unobligated balance available, start of year:			
21.90 Treasury balance .....	-257	-143	-143
21.91 U.S. Securities: Par value .....	-107,324	-28,281	-16,509
Unobligated balance available, end of year:			
24.90 Treasury balance .....	143	143	143
24.91 U.S. Securities: Par value .....	28,281	16,509	11,509
68.00 Budget authority (gross): Spending authority from offsetting collections .....	95,167	154,600	150,800
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	174,325	166,372	155,800
72.91 Obligated balance, start of year: U.S. Securities: Par value .....	29,424	97,928	89,700
74.91 Obligated balance, end of year: U.S. Securities: Par value .....	-97,928	-89,700	-89,700
87.00 Outlays (gross) .....	105,821	174,600	155,800
<b>Adjustments to gross budget authority and outlays:</b>			
Offsetting collections from:			
88.20 Interest on U.S. securities .....	-4,619	-5,600	-4,800
88.40 Non-Federal sources .....	-90,548	-149,000	-146,000
88.90 Total, offsetting collections .....	-95,167	-154,600	-150,800
89.00 Budget authority (net) .....			
90.00 Outlays (net) .....	10,654	20,000	5,000

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

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

Income of the bureau is derived principally from assessments on thrifts, examination fees and interest on investments in U.S. Government obligations. At present, the Office oversees more than 1,500 thrifts with more than 11,000 operating branches and total assets of more than \$700 billion.

**Statement of Operations (in thousands of dollars)**

Identification code 20-4108-0-3-373	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue .....	188,290	95,167	154,600	150,800
0102 Expense .....	-191,534	-108,305	-177,000	-154,800
0109 Net income or loss (-) .....	-3,244	-13,138	-22,400	-4,000

**Balance Sheet (in thousands of dollars)**

Identification code 20-4108-0-3-373	1993 actual	1994 actual	1995 est.	1996 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury .....	257	143	143	143
Investments in US securities:				
1102 Treasury securities, par ..	136,748	126,209	106,209	101,209
1206 Non-Federal assets: Receivables, net .....	536	272	300	300
1803 Other Federal assets: Property, plant and equipment, net ...	45,614	51,590	52,000	52,000
1999 Total assets .....	183,155	178,214	158,652	153,652
<b>LIABILITIES:</b>				
2201 Non-Federal liabilities: Accounts payable .....	18,568	83,135	90,000	90,000
2999 Total liabilities .....	18,568	83,135	90,000	90,000
<b>NET POSITION:</b>				
3100 Appropriated capital .....	118,973	43,489	16,652	11,652
3200 Invested capital .....	45,614	51,590	52,000	52,000
3999 Total net position .....	164,587	95,079	68,652	63,652
4999 Total liabilities and net position .....	183,155	178,214	158,652	153,652

**Object Classification (in thousands of dollars)**

Identification code 20-4108-0-3-373	1994 actual	1995 est.	1996 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	98,226	92,691	91,631
11.3 Other than full-time permanent .....	579	550	500
11.5 Other personnel compensation .....	228	200	200
11.8 Special personal services payments .....	548	500	450
11.9 Total personnel compensation .....	99,581	93,941	92,781
12.1 Civilian personnel benefits .....	33,612	27,531	27,019
<b>Benefits for former personnel:</b>			
13.0 Benefits for former personnel .....	2,746	1,000	1,500
13.0 Benefits for former personnel .....		11,000	
21.0 Travel and transportation of persons .....	10,863	9,900	9,700
22.0 Transportation of things .....	580	500	500
23.2 Rental payments to others .....	9,147	8,800	8,800
23.3 Communications, utilities, and miscellaneous charges .....	2,416	2,400	2,400
24.0 Printing and reproduction .....	660	600	600
25.2 Other services .....	9,835	8,900	8,900
26.0 Supplies and materials .....	803	600	600
31.0 Equipment .....	2,758	1,000	2,000
32.0 Land and structures .....	1,324	200	1,000
99.9 Total obligations .....	174,325	166,372	155,800

Personnel Summary

Identification code 20-4108-0-3-373	1994 actual	1995 est.	1996 est.
Total compensable workyears:			
5001 Full-time equivalent employment .....	1,781	1,650	1,500
5005 Full-time equivalent of overtime and holiday hours	4	4	4

**INTEREST ON THE PUBLIC DEBT**

*Federal Funds*

**General and special funds:**

INTEREST ON THE PUBLIC DEBT

Program and Financing (in thousands of dollars)

Identification code 20-0550-0-1-901	1994 actual	1995 est.	1996 est.
<b>Program by activities:</b>			
10.00 Total obligations (object class 43.0) .....	296,277,764	333,704,000	364,037,000
<b>Financing:</b>			
60.05 Budget authority (appropriation) (indefinite)	296,277,764	333,704,000	364,037,000
<b>Relation of obligations to outlays:</b>			
71.00 Total obligations .....	296,277,764	333,704,000	364,037,000
90.00 Outlays .....	296,277,764	333,704,000	364,037,000

**GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY**

The following sections are proposed for deletion and do not appear below:

- Sec. 101 ..... Limits the use of efficiency savings for the Internal Revenue Service.
- Sec. 102 ..... Requires the Secretary of the Treasury to comply with certain reprogramming guidelines when obligating or expending funds for law enforcement activities.
- Sec. 105 ..... Requires reimbursement of the Financial Management Service for the postage cost incurred when mailing certain check payments.
- Sec. 106 ..... Cancels the availability of fiscal year 1995 budget resources for some procurement expenses.
- Sec. 107 ..... Restricts the use of funds appropriated to the Internal Revenue Service when employees are not in compliance with the Fair Debt Collection Act.
- Sec. 108 ..... Directs the Internal Revenue Service to institute policies to safeguard the confidentiality of taxpayer information.
- Sec. 109 ..... Requires expenditure of funds so as not to diminish efforts under the Federal Alcohol Administration Act.
- Sec. 110 ..... Directs the Secretary of the Treasury to implement a plan to consolidate the Bureau of Public Debt's operations in Parkersburg, West Virginia.
- Sec. 111 ..... Prohibits certain reductions of Customs personnel funded through reimbursement.
- Sec. 112 ..... Amends the authorizing statute for the Department of Treasury Forfeiture Fund.
- Sec. 113 ..... Directs the Director of the Secret Service to conduct a security review of the Bureau of Engraving and Printing.
- Sec. 501 ..... Prohibits the purchase or sale of real estate for the purpose of establishing new federal offices.
- Sec. 504 ..... Prohibits the procurement of hand or measuring tools from foreign manufacturers.
- Sec. 511 ..... Prohibits use of any appropriated funds to contract out positions in or downgrade the position classification of United States Mint Police Force and the Bureau of Engraving and Printing Police Force.
- Sec. 513 ..... Prohibits the procurement of stainless steel flatware from foreign manufacturers.

- Sec. 516 ..... Prohibits use of appropriated funds to change the designation of the Virginia Inland Port as a Customs Service port of entry.
- Sec. 517 ..... Requires absorption of fiscal year 1995 pay raises within levels appropriated.
- Sec. 519 ..... Prohibits use of funds to reduce the rank or rate of pay of a career appointee in the SES upon reassignment or transfer.
- Sec. 521 ..... Prohibits use of funds to take adverse personnel actions against employees of the Bureau of the Public Debt for refusing to accept a reassignment outside of the Washington Metropolitan Region.
- Sec. 526 ..... Prohibits use of funds for relocation of activities if the sole reason for relocation is increased locality pay.
- Sec. 529 ..... Provides an exclusion for Department of Treasury law enforcement personnel from provisions of the Workforce Restructuring Act.
- Sec. 530 ..... Amends permanent law authorizing protection of former Presidents and their families.
- Sec. 531 ..... Amends permanent law to authorize appropriations for security and travel-related expenses of former Presidents and their spouses.
- Sec. 532 ..... Amends a general provision for the Office of Personnel Management.
- Sec. 533 ..... Specifies the name of a particular federal facility.
- Sec. 534 ..... Authorizes the Administrator of General Services to execute a lease in Tucson, Arizona for the Department of Agriculture's Forest Service.
- Sec. 536 ..... Makes available certain funds for the United States Mint.
- Sec. 537 ..... Authorizes the transfer of funds from the Office of Policy Development to the Council on Environmental Quality and Office of Environmental Quality.
- Sec. 538 ..... Authorizes the Internal Revenue Service to replace criminal investigation vehicles.
- Sec. 539 ..... Allows for the accounting of some prior year unobligated balances under the General Services Administration Working Capital Fund.
- Sec. 541 ..... Amends permanent law for the establishment of the pay rate of the Director of the Center for Legislative Archives within the National Archives and Records Administration.

SEC. [103] 101. Appropriations to the Treasury Department in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitation for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. [104] 102. Not to exceed 2 per centum of any appropriations in this Act for the Department of the Treasury may be transferred between such appropriations. Notwithstanding any authority to transfer funds between appropriations contained in this or any other Act, no transfer may increase or decrease any appropriation in this Act by more than 2 per centum and any [such proposed transfers] notice thereof shall be [approved] transmitted in advance [by] to the Committees on Appropriations of the House and Senate. (*Treasury Department Appropriations Act, 1995.*)

**TITLE V—GENERAL PROVISIONS**

THIS ACT

SEC. [502] 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. [503] 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.

## THIS ACT—Continued

SEC. [505] 503. None of the funds made available to the General Services Administration pursuant to section 210(f) of the Federal Property and Administrative Services Act of 1949 shall be obligated or expended after the date of enactment of this Act for the procurement by contract of any guard, elevator operator, messenger or custodial services if any permanent veterans preference employee of the General Services Administration at said date, would be terminated as a result of the procurement of such services, except that such funds may be obligated or expended for the procurement by contract of the covered services with sheltered workshops employing the severely handicapped under Public Law 92–28. Only if such workshops decline to contract for the provision of the covered services may the General Services Administration procure the services by competitive contract, for a period not to exceed 5 years. At such time as such competitive contract expires or is terminated for any reason, the General Services Administration shall again offer to contract for the services from a sheltered workshop prior to offering such services for competitive procurement.

SEC. [506] 504. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the Tariff Act of 1930.

SEC. [507] 505. None of the funds made available by this Act shall be available for the purpose of transferring control over the Federal Law Enforcement Training Center located at Glynco, Georgia, [Tucson, Arizona,] and Artesia, New Mexico, out of the Treasury Department.

SEC. [508] 506. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes within the United States not heretofore authorized by the Congress.

SEC. [509] 507. No part of any appropriation contained in this Act shall be available for the payment of the salary of any officer or employee of the United States Postal Service, who—

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

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

SEC. [510] 508. Funds under this Act shall be available as authorized by sections 4501–4506 of title 5, United States Code, when the achievement involved is certified, or when an award for such achievement is otherwise payable, in accordance with such sections. Such funds may not be used for any purpose with respect to which the preceding sentence relates beyond fiscal year [1995] 1996.

SEC. [512] 509. The Office of Personnel Management may, during the fiscal year ending September 30, [1995] 1996, accept donations of supplies, services, land and equipment for the Federal Executive Institute, the Federal Quality Institute, and Management Development Centers to assist in enhancing the quality of Federal management.

SEC. [514] 510. The United States Secret Service may, during the fiscal year ending September 30, [1995] 1996, accept donations of money to off-set costs incurred while protecting former Presidents and spouses of former Presidents when the former President or spouse travels for the purpose of making an appearance or speech for a payment of money or any thing of value.

SEC. [515] 511. None of the funds made available by this Act for “Allowances and Office Staff for Former Presidents” may be used for partisan political activities.

SEC. [518] 512. None of the funds made available to the Postal Service by this Act shall be used to transfer mail processing capabilities from the Las Cruces, New Mexico postal facility, and that every effort will be made by the Postal Service to recognize the rapid rate of population growth in Las Cruces and to automate the Las Cruces, New Mexico postal facility in order that mail processing can be expedited and handled in Las Cruces.

[SEC. 519. None of the funds in this Act may be used to reduce the rank or rate of pay of a career appointee in the SES upon reassignment or transfer.]

SEC. [520] 513. No part of any appropriation contained in this Act shall be available to pay the salary for any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his period of active military or naval service and has within ninety days after his release from such service or from hospitalization continuing after discharge for a period of not more than one year made application for restoration to his former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his former position and has not been restored thereto.

SEC. [522] 514. None of the funds made available in this Act may be used to provide any non-public information such as mailing or telephone lists to any person or any organization outside of the Federal Government without [the approval of] *transmitting advanced notice* to the House and Senate Committees on Appropriations.

SEC. [523] 515. COMPLIANCE WITH BUY AMERICAN ACT.—No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with sections 2 through 4 of the Act of March 3, 1933 (41 U.S.C. 10a–10c, popularly known as the “Buy American Act”).

SEC. [524] 516. SENSE OF CONGRESS; REQUIREMENT REGARDING NOTICE.—(a) PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS.—In the case of any equipment or products that may be authorized to be purchased with financial assistance provided under this Act, it is the sense of the Congress that entities receiving such assistance should, in expending the assistance, purchase only American-made equipment and products.

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

SEC. [525] 517. PROHIBITION OF CONTRACTS.—If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a “Made in America” inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, such person shall be ineligible to receive any contract or subcontract made with funds provided pursuant to this Act, pursuant to the debarment, suspension, and ineligibility procedures described in section 9.400 through 9.409 of title 48, Code of Federal Regulations.

SEC. [527] 518. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [1995] 1996 from appropriations made available for salaries and expenses for fiscal year [1995] 1996 in this Act, shall remain available through September 30, [1996] 1997 for each such account for the purposes authorized: *Provided*, That [a request] *notice* shall be submitted to the House and Senate Committees on Appropriations [for approval] prior to the expenditure of such funds.

SEC. [528] 519. Where appropriations in this Act are expendable for travel expenses of employees and no specific limitation has been placed thereon, the expenditures for such travel expenses may not exceed the amount set forth therefore in the budget estimates submitted for appropriations without [the advance approval of] *transmitting advanced notice* to the House and Senate Committees on Appropriations: *Provided*, That this section shall not apply to travel performed by uncompensated officials of local boards and appeal boards in the Selective Service System; to travel performed directly in connection with care and treatment of medical beneficiaries of the Department of Veterans Affairs; to travel of the Office of Personnel Management in carrying out its observation responsibilities of the Voting Rights Act; or to payments to interagency motor pools separately set forth in the budget schedules.

SEC. [535] 520. Notwithstanding any other provision of law or regulation: (1) The authority of the special police officers of the Bureau of Engraving and Printing, in the Washington, DC Metropolitan area, extends to buildings and land under the custody and control

of the Bureau; to buildings and land acquired by or for the Bureau through lease, unless otherwise provided by the acquisition agency; to the streets, sidewalks and open areas immediately adjacent to the Bureau along Wallenberg Place (15th Street) and 14th Street between Independence and Maine Avenues and C and D Streets between 12th and 14th Streets; to areas which include surrounding parking facilities used by Bureau employees, including the lots at 12th and C Streets, SW., Maine Avenue and Water Streets, SW., Maiden Lane, the Tidal Basin and East Potomac Park; to the protection in transit of United States securities, plates and dies used in the production of United States securities, or other products or implements of the Bureau of Engraving and Printing which the Director of that agency so designates; (2) The exercise of police authority

by Bureau officers, with the exception of the exercise of authority upon property under the custody and control of the Bureau, shall be deemed supplementary to the Federal police force with primary jurisdictional responsibility. This authority shall be in addition to any other law enforcement authority which has been provided to these officers under other provisions of law or regulations.

SEC. [540] 521. Notwithstanding any other provision of law, the review being conducted by the Secretary of the Treasury regarding the September 12, 1994, air incursion into the White House complex shall be exempt from the Federal Advisory Committee Act, Public Law 92-463 (codified at title 5, United States Code, appendix 2) as amended. (*Treasury, Postal Service and General Government Appropriations Act, 1995.*)