

# DEPARTMENT OF THE TREASURY

## DEPARTMENTAL OFFICES

### SALARIES AND EXPENSES

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; not to exceed **[\$2,900,000]** \$3,500,000 for official travel expenses; not to exceed \$3,813,000, to remain available until expended for information technology modernization requirements; not to exceed \$150,000 for official reception and representation expenses; not to exceed \$258,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate, **[\$156,315,000]** \$181,768,000: *Provided*, That the Office of Foreign Assets Control shall be funded at no less than **[\$11,439,000]** \$20,002,000: *Provided further*, That of these amounts \$2,900,000 is available for grants to State and local law enforcement groups to help fight money laundering. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

[For an additional amount in support of the Nation's counterterrorism efforts, \$6,424,000: *Provided*, That these funds shall be for establishing a new interagency National Terrorist Asset Tracking Center in the Office of Foreign Assets Control: *Provided further*, That these funds may be used to reimburse any Department of the Treasury organization for costs of providing support for this effort.] (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0101-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Executive direction .....	24		
00.02 Domestic finance policies and programs .....	12		
00.03 Tax and economic policies and programs .....	25		
00.04 Enforcement policies and programs .....	18		
00.05 International affairs policies and programs .....	56		
00.06 Treasury-wide management policies and programs .....	22		
00.07 Economic policies and programs .....		58	56
00.08 Financial policies and programs .....		50	45
00.11 Enforcement policies and programs .....		48	46
00.12 Treasury-wide management policies and programs .....		38	35
01.00 Subtotal, Direct programs .....	157	194	182
09.11 Reimbursable program .....	15	17	17
09.99 Subtotal, reimbursable program .....	15	17	17
10.00 Total new obligations .....	172	211	199
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	19	31	
22.00 New budget authority (gross) .....	176	180	199
22.10 Resources available from recoveries of prior year obligations .....	7		
22.22 Unobligated balance transferred from other accounts .....	1		
23.90 Total budgetary resources available for obligation .....	203	211	199
23.95 Total new obligations .....	-172	-211	-199
23.98 Unobligated balance expiring or withdrawn .....	-1		
24.40 Unobligated balance carried forward, end of year .....	31		
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	159	163	182
42.00 Transferred from other accounts .....	2		
43.00 Appropriation (total discretionary) .....	161	163	182
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash) .....	14	17	17

68.10 Change in uncollected customer payments from Federal sources .....	1		
68.90 Spending authority from offsetting collections (total discretionary) .....	15	17	17
70.00 Total new budget authority (gross) .....	176	180	199
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	58	57	54
72.95 Uncollected customer payments from Federal sources, start of year .....	-3	-4	-4
72.99 Obligated balance, start of year .....	55	53	50
73.10 Total new obligations .....	172	211	199
73.20 Total outlays (gross) .....	-165	-214	-225
73.40 Adjustments in expired accounts (net) .....	-1		
73.45 Recoveries of prior year obligations .....	-7		
74.00 Change in uncollected customer payments from Federal sources .....	-1		
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	57	54	28
74.95 Uncollected customer payments from Federal sources, end of year .....	-4	-4	-4
74.99 Obligated balance, end of year .....	53	50	24
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	128	159	175
86.93 Outlays from discretionary balances .....	37	55	50
87.00 Total outlays (gross) .....	165	214	225
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources .....	-14	-17	-17
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources .....	-1		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	161	163	182
90.00 Outlays .....	150	197	208

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

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

SALARIES AND EXPENSES—Continued

ment operations, and automated information systems and telecommunications.

*Economic Policies and Programs.*—The function of the Economic Policies and Programs Activity is to advise the Secretary and Deputy Secretary in economic areas such as: (1) monitors macro- and micro-economic developments and assists in determining appropriate economic policies; develops an overall appraisal of the current state of, and outlook for the economy; provides written and oral briefing materials for the Secretary, other officials, and outsiders; participates in inter-agency groups working on economic matters to develop and maintain a coordinated and consistent government-wide economic program; and (2) the formulation and execution of U.S. international economic and financial policies regarding a wide range of international development and analysis functions involving: trade and investment, energy policy, monetary affairs, development financing, and general economic research into international financial issues. The Office of International Affairs works closely with other Federal agencies and international financial institutions, and coordinates international financial and macro-economic policy with the National Economic Council (Annual Economic Summit), the National Security Council, the Council of Economic Advisors, the Office of Management and Budget (foreign country risk review), the United States Trade Representative (financial services, investment, etc.), and all components of the Executive Office of the President. Under Presidential Executive order, the Office of International Affairs participates with the Department of State in the collection and analysis of economic information on foreign countries. In the areas of international monetary and foreign exchange policy, the Office of International Affairs shares responsibility with the Federal Reserve (principally, the Board of Governors, but also the Federal Reserve Bank of New York) in working closely with the International Monetary Fund. In the area of international development, the Office of International Affairs formulates resource needs, notably U.S. contributions, policies and programs for various Multilateral Development Banks. With the Export-Import Bank, the Office of International Affairs has responsibility for export credit finance. This activity includes the Office of the Assistant Secretary (Economic Policy), the immediate offices of the Under Secretary (International Affairs), the Assistant Secretary (International Affairs) and the Office of International Affairs.

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

the immediate office of the Under Secretary (Domestic Finance), the Assistant Secretary (Financial Institutions), the Assistant Secretary (Financial Markets), the Fiscal Assistant Secretary, and the Deputy Assistant Secretary for Community Development Policy and the Assistant Secretary (Tax Policy).

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

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

PERFORMANCE MEASURES

	2002 est.
Economic conditions in developing countries (overall percent change in Gross Domestic Product from prior calendar year) .....	Growth
Economic conditions in transitional economies (overall percent change in Gross Domestic Product from prior calendar year) .....	Growth
Announce borrowing policies and borrowing requirements to financial market participants in a timely manner .....	100%
Percent of major Treasury occupations for which workforce planning processes have been completed with workforce strategies developed as needed .....	100%
Number of open material weaknesses (significant management problems identified by GAO, the IGs, and/or the bureaus) .....	22
Percent of new IT capital investments tracked that are within costs, on schedule, and meeting performance targets .....	100%
Percent of contract dollars over \$25,000 that are competed .....	85%

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	2000 actual	2001 est.	2002 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	72	79	87
11.3 Other than full-time permanent .....	7	6	7
11.5 Other personnel compensation .....	3	1	1
11.8 Special personal services payments .....	4	1	1
11.9 Total personnel compensation .....	86	87	96
12.1 Civilian personnel benefits .....	18	21	22
21.0 Travel and transportation of persons .....	5	3	3
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	1	3	3
23.3 Communications, utilities, and miscellaneous charges .....	8	9	10
24.0 Printing and reproduction .....	2	3	3
25.1 Advisory and assistance services .....	3		

25.2	Other services .....	27	60	37
26.0	Supplies and materials .....	2	2	2
31.0	Equipment .....	4	4	4
92.0	Undistributed .....	1		
99.0	Subtotal, direct obligations .....	157	193	181
99.0	Reimbursable obligations .....	13	15	16
99.5	Below reporting threshold .....	2	3	2
99.9	Total new obligations .....	172	211	199

**Personnel Summary**

Identification code 20-0101-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	1,017	1,132	1,140
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	111	114	135

73.20	Total outlays (gross) .....	-48	-63	-54
73.45	Recoveries of prior year obligations .....	-24		
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	38	37	54
74.99	Obligated balance, end of year .....	38	37	54

**Outlays (gross), detail:**

86.90	Outlays from new discretionary authority .....	6	28	32
86.93	Outlays from discretionary balances .....	42	35	22
87.00	Total outlays (gross) .....	48	63	54

**Net budget authority and outlays:**

89.00	Budget authority .....	33	62	71
90.00	Outlays .....	48	63	54

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

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

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, **[\$47,287,000] \$70,828,000**, to remain available until expended: *Provided*, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act: *Provided further*, That none of the funds appropriated shall be used to support or supplement the Internal Revenue Service appropriations for Information Systems. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

[For an additional amount for the integrated Treasury wireless network, \$15,000,000, to remain available until expended: *Provided*, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided: *Provided further*, That none of the funds appropriated shall be used to support or supplement the Internal Revenue Service appropriations for Information Systems.] (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0115-0-1-803	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
10.00	Total new obligations .....	59	62	71
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year .....	9	3	
22.00	New budget authority (gross) .....	33	62	71
22.10	Resources available from recoveries of prior year obligations .....	24		
22.21	Unobligated balance transferred to other accounts .....	-4	-3	
23.90	Total budgetary resources available for obligation .....	62	62	71
23.95	Total new obligations .....	-59	-62	-71
24.40	Unobligated balance carried forward, end of year .....	3		
<b>New budget authority (gross), detail:</b>				
Discretionary:				
40.00	Appropriation .....	44	62	71
40.76	Reduction pursuant to P.L. 106-113 .....	-1		
41.00	Transferred to other accounts .....	-10		
43.00	Appropriation (total discretionary) .....	33	62	71
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	51	38	37
72.99	Obligated balance, start of year .....	51	38	37
73.10	Total new obligations .....	59	62	71

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

Identification code 20-0115-0-1-803	2000 actual	2001 est.	2002 est.	
25.2	Other services .....	56	52	35
31.0	Equipment .....	3	10	36
99.9	Total new obligations .....	59	62	71

**OFFICE OF INSPECTOR GENERAL**

**SALARIES AND EXPENSES**

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; and not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury, **[\$32,899,000] \$35,150,000**. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

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

Identification code 20-0106-0-1-803	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
10.00	Total new obligations .....	31	33	35
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....	31	33	35
23.95	Total new obligations .....	-31	-33	-35
<b>New budget authority (gross), detail:</b>				
Discretionary:				
40.00	Appropriation .....	31	33	35
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	7	7	7
72.95	Uncollected customer payments from Federal sources, start of year .....	-1	-1	-1
72.99	Obligated balance, start of year .....	6	6	6
73.10	Total new obligations .....	31	33	35
73.20	Total outlays (gross) .....	-29	-32	-36
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	7	7	7
74.95	Uncollected customer payments from Federal sources, end of year .....	-1	-1	-1
74.99	Obligated balance, end of year .....	6	6	6
<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	27	29	30
86.93	Outlays from discretionary balances .....	2	3	6
87.00	Total outlays (gross) .....	29	32	36

OFFICE OF INSPECTOR GENERAL—Continued

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0106-0-1-803	2000 actual	2001 est.	2002 est.
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	31	33	35
90.00 Outlays .....	29	32	36

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

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

Object Classification (in millions of dollars)

Identification code 20-0106-0-1-803	2000 actual	2001 est.	2002 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	19	20	21
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	20	21	22
12.1 Civilian personnel benefits .....	5	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services .....	1	1	1
25.3 Purchases of goods and services from Government accounts .....	1	1	1
31.0 Equipment .....	1	1	1
99.9 Total new obligations .....	31	33	35

Personnel Summary

Identification code 20-0106-0-1-803	2000 actual	2001 est.	2002 est.
1001 Total compensable workyears: Full-time equivalent employment .....	248	272	282

INSPECTOR GENERAL FOR TAX ADMINISTRATION

SALARIES AND EXPENSES

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, as amended, including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; not to exceed \$6,000,000 for official travel expenses; and not to exceed \$500,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration, **[\$118,427,000] \$122,342,000.** (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

Program and Financing (in millions of dollars)

Identification code 20-0119-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Direct program .....	110	118	122
09.01 Reimbursable program .....	2	2	2
10.00 Total new obligations .....	112	120	124
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	114	120	124
23.95 Total new obligations .....	-112	-120	-124
23.98 Unobligated balance expiring or withdrawn .....	-2		
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	112	118	122
68.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	2	2	2
70.00 Total new budget authority (gross) .....	114	120	124
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....		14	12
72.99 Obligated balance, start of year .....		14	12
73.10 Total new obligations .....	112	120	124
73.20 Total outlays (gross) .....	-98	-124	-124
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	14	12	12
74.99 Obligated balance, end of year .....	14	12	12
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	98	108	112
86.93 Outlays from discretionary balances .....		14	12
87.00 Total outlays (gross) .....	98	124	124
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources .....	-2	-2	-2
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	112	118	122
90.00 Outlays .....	96	122	122

The Treasury Inspector General for Tax Administration (TIGTA) conducts audits, investigations, and evaluations to assess the operations and programs of the Internal Revenue Service (IRS) and Related Entities, the IRS Oversight Board and the Office of Chief Counsel to: (1) promote the economic, efficient and effective administration of the nation's tax laws and to detect and deter fraud and abuse in IRS programs and operations; and (2) recommend actions to resolve fraud and other serious problems, abuses, and deficiencies in these programs and operations, and keep the Secretary and the Congress fully and currently informed of these issues and the progress made in resolving them. TIGTA reviews existing and proposed legislation and regulations relating to the programs and operations of the IRS and Related Entities and makes recommendations concerning the impact of such legis-

lation and regulations on the economy and efficiency in the administration of programs and operations of the IRS and Related Entities. The audit function provides program audit, contract audit and financial statement audit services. Program audits review and audit all facets of IRS and Related Entities. Contract audits provide professional advice to IRS contracting officials on accounting and financial matters relative to negotiation, award, administration, repricing, and settlement of contracts. The evaluations function reviews program performance and issues critical to the mission of the IRS. The investigative function provides for the detection and investigation of improper and illegal activities involving IRS programs and operations and protects the IRS and Related Entities against external attempts to corrupt or threaten their employees.

**PERFORMANCE MEASURES**

Audit:	2000 actual	2001 est.	2002 est.
Potential monetary benefits expected from IRS' corrective actions to audit recommendations (in millions) .....	\$117	\$120	\$140
<b>Investigations:</b>			
Percentage of criminal investigative reports referred for prosecution within one year of initiation .....	85%	80%	80%
Percentage of misconduct (non-criminal) investigative reports referred to the IRS within four months of initiation .....	48%	62%	64%

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

Identification code 20-0119-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	61	65	68
11.5 Other personnel compensation .....	7	8	8
11.9 Total personnel compensation .....	68	73	76
12.1 Civilian personnel benefits .....	17	19	20
13.0 Benefits for former personnel .....	1		
21.0 Travel and transportation of persons .....	4	5	5
23.1 Rental payments to GSA .....	8	9	8
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
25.1 Advisory and assistance services .....	2	1	1
25.2 Other services .....	3	2	3
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	5	5
99.0 Subtotal, direct obligations .....	110	118	122
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations .....	112	120	124

**Personnel Summary**

Identification code 20-0119-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	922	995	995
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	10	15	15

**TREASURY BUILDING AND ANNEX REPAIR AND RESTORATION**

For the repair, alteration, and improvement of the Treasury Building and Annex, **[\$31,000,000] \$32,932,000**, to remain available until expended. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

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

Identification code 20-0108-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Repair and improvement of Main Treasury .....	48	52	33
10.00 Total new obligations .....	48	52	33

<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year	29	21
22.00	New budget authority (gross) .....	23	31
22.10	Resources available from recoveries of prior year obligations .....	17	
23.90	Total budgetary resources available for obligation	69	52
23.95	Total new obligations .....	-48	-52
24.40	Unobligated balance carried forward, end of year .....	21	

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.00	Appropriation .....	23	31

**Change in unpaid obligations:**

<b>Unpaid obligations, start of year:</b>			
72.40	Unpaid obligations, start of year .....	25	28
72.99	Obligated balance, start of year .....	25	28
73.10	Total new obligations .....	48	52
73.20	Total outlays (gross) .....	-25	-25
73.40	Adjustments in expired accounts (net) .....	-1	-1
73.45	Recoveries of prior year obligations .....	-17	
<b>Unpaid obligations, end of year:</b>			
74.40	Unpaid obligations, end of year .....	28	54
74.99	Obligated balance, end of year .....	28	54

**Outlays (gross), detail:**

86.90	Outlays from new discretionary authority .....	22	22
86.93	Outlays from discretionary balances .....	3	3
87.00	Total outlays (gross) .....	25	25

**Net budget authority and outlays:**

89.00	Budget authority .....	23	31
90.00	Outlays .....	25	25

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

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

Identification code 20-0108-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
23.1 Rental payments to GSA .....	3	5	5
25.2 Other services .....	4	3	3
26.0 Supplies and materials .....		1	1
31.0 Equipment .....	1		
32.0 Land and structures .....	38	42	23
99.0 Subtotal, direct obligations .....	47	52	33
99.5 Below reporting threshold .....	1		
99.9 Total new obligations .....	48	52	33

**Personnel Summary**

Identification code 20-0108-0-1-803	2000 actual	2001 est.	2002 est.
1001 Total compensable workyears: Full-time equivalent employment .....	12	10	10

**FINANCIAL CRIMES ENFORCEMENT NETWORK**

**SALARIES AND EXPENSES**

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel expenses of non-Federal law enforcement personnel to attend meetings concerned with financial intelligence activities, law enforcement, and financial regulation; not to exceed \$14,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, **[\$37,576,000] \$45,155,000**, of which not to exceed **[\$2,800,000] \$3,400,000** shall remain available until September 30, **[2003] 2004**; and of which **[\$2,275,000] \$7,790,000** shall remain available until September 30, **[2002] 2003**: *Provided*, That funds appropriated in this account may be used to procure personal services contracts. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

## FINANCIAL CRIMES ENFORCEMENT NETWORK—Continued

## SALARIES AND EXPENSES—Continued

## Program and Financing (in millions of dollars)

Identification code 20-0173-0-1-751	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
Direct Program:				
00.01	Investigative analysis, regulatory, and international activities .....	27	34	37
00.02	Money services business regulatory support program .....		2	8
09.01	Reimbursable program .....	3	1	1
10.00	Total new obligations .....	30	37	46
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year .....		1	2
22.00	New budget authority (gross) .....	31	38	46
23.90	Total budgetary resources available for obligation .....	31	39	48
23.95	Total new obligations .....	-30	-37	-46
24.40	Unobligated balance carried forward, end of year .....	1	2	2
<b>New budget authority (gross), detail:</b>				
Discretionary:				
40.00	Appropriation .....	28	37	45
Spending authority from offsetting collections:				
68.00	Offsetting collections (cash) .....	1	1	2
68.10	Change in uncollected customer payments from Federal sources .....	2	-2	-1
68.54	Portion credited to expired accounts .....	-1		
68.55	Portion of change in uncollected customer payments from Federal sources in expired accounts .....	1	2	
68.90	Spending authority from offsetting collections (total discretionary) .....	3	1	1
70.00	Total new budget authority (gross) .....	31	38	46
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	5	6	9
72.95	Uncollected customer payments from Federal sources, start of year .....	-1	-3	-1
72.99	Obligated balance, start of year .....	4	3	8
73.10	Total new obligations .....	30	37	46
73.20	Total outlays (gross) .....	-29	-34	-43
74.00	Change in uncollected customer payments from Federal sources .....	-2	2	1
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	6	9	11
74.95	Uncollected customer payments from Federal sources, end of year .....	-3	-1	
74.99	Obligated balance, end of year .....	3	8	11
<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	25	30	36
86.93	Outlays from discretionary balances .....	4	4	8
87.00	Total outlays (gross) .....	29	34	43
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources .....	-1	-1	-2
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources .....	-2	2	1
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	28	39	45
90.00	Outlays .....	28	33	41

Created in 1990, FinCEN supports law enforcement investigations to prevent and detect money laundering and other financial crimes. FinCEN's network links law enforcement, financial, and regulatory communities into a single information-sharing network. Using Bank Secrecy Act (BSA) information reported by banks and other financial institutions, FinCEN serves as the nation's central clearinghouse for

broad-based financial intelligence and information sharing on money laundering. This information helps illuminate the financial trail for investigators to follow as they track criminals and their assets.

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

*Money Services Business (MSB) Regulatory Program.*—This program supports new requirements to strengthen anti-money laundering controls within the money services business industry. The term 'MSB' is used to define over 200,000 entities that act as money transmitters, issuers, redeemers and sellers of money orders and travelers checks, check cashers and currency exchanges. This largely unregulated industry is required to register with the Department of the Treasury by December 31, 2001. Treasury has also issued a final regulation that, for the first time, extends suspicious activity reporting requirements to the money transmitter, travelers check and money order segments of the industry in 2002. In order to properly implement these regulations, FinCEN has undertaken a major public outreach project that is designed to identify and educate members of the money service business industry concerning the requirements of these new regulations.

## PERFORMANCE MEASURES

	2000 actual	2001 est.	2002 est.
<b>Investigative Analysis:</b>			
Number of gateway and platform cases .....	7,524	7,500	7,800
Number of subjects in completed investigative analytical reports .....	30,821	28,000	28,000
Number of investigative cases networked among law enforcement agencies [Estimated 2000 Baseline—2,500]	N/A	2,600	2,600
<b>Regulatory:</b>			
Average time to process a civil penalty case [calendar year 1997 Baseline—4.2 years] .....	1.8 years	1.8 years	1.5 years
<b>International:</b>			
Number of countries/jurisdictions having units that meet the Egmont Group's Foreign Intelligence Units (FIU) definition .....	53	55	60
Number of investigative information exchanges coordinated with FIUs .....	221	225	225

## Object Classification (in millions of dollars)

Identification code 20-0173-0-1-751	2000 actual	2001 est.	2002 est.	
<b>Direct obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	12	14	16
11.5	Other personnel compensation .....		1	1
11.9	Total personnel compensation .....	12	15	17
12.1	Civilian personnel benefits .....	3	3	4
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	2	2	2
25.2	Other services .....	8	11	12
25.3	Purchases of goods and services from Government accounts .....	1	3	8
31.0	Equipment .....		1	1

99.0	Subtotal, direct obligations .....	27	36	45
99.0	Reimbursable obligations .....	3	1	1
99.9	Total new obligations .....	30	37	46

**Personnel Summary**

Identification code 20-0173-0-1-751	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	169	212	229
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....		5	5

transfer) efforts to assist low- and moderate-income individuals establish bank accounts. The aforementioned Federal and State programs, designed to reach a broad audience across a large geographical area, have been successful in issuing bank accounts and debit cards to over 14 million individuals. Expanded access, which targets a limited pool of communities and individuals, operates in areas where similar programs are already available.

**Personnel Summary**

Identification code 20-0121-0-1-808	2000 actual	2001 est.	2002 est.
1001 Total compensable workyears: Full-time equivalent employment .....			3

**【EXPANDED ACCESS TO FINANCIAL SERVICES】  
【(INCLUDING TRANSFER OF FUNDS)】**

【To develop and implement programs to expand access to financial services for low- and moderate-income individuals, \$2,000,000, to remain available until expended: *Provided*, That of these funds, such sums as may be necessary may be transferred to accounts of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act.】 (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

【For an additional amount to develop and implement programs to expand access to financial services for low- and moderate-income individuals, \$8,000,000, to remain available until expended: *Provided*, That of these funds, such sums as may be necessary may be transferred to accounts of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided.】 (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0121-0-1-808	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Expanded access to financial services .....		10	
10.00 Total new obligations (object class 25.2) .....		10	
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....		10	
23.95 Total new obligations .....		-10	
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....		10	
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....			3
72.99 Obligated balance, start of year .....			3
73.10 Total new obligations .....		10	
73.20 Total outlays (gross) .....		-7	-3
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....		3	
74.99 Obligated balance, end of year .....		3	
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....		7	
86.93 Outlays from discretionary balances .....			3
87.00 Total outlays (gross) .....		7	3
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....		10	
90.00 Outlays .....		7	3

The 2002 Budget proposes to end the expanded access to financial services initiative. This program duplicates both Federal (Community development financial institutions and Treasury's electronic transfer) and State (electronic benefits

**COUNTERTERRORISM FUND**

For necessary expenses, as determined by the Secretary, **【\$55,000,000】 \$44,879,000**, to remain available until expended, to reimburse any Department of the Treasury organization for the costs of providing support to counter, investigate, or prosecute terrorism, including payment of rewards in connection with these activities: *Provided*, That **【the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended: *Provided further*, That the entire amount shall be available only to the extent that an official budget request for a specific dollar amount that includes designation of the entire amount of the request as an emergency requirement as defined in such Act is transmitted by the President to the Congress】 any amount provided under this heading shall be available only after notice of its proposed use has been transmitted to the Congress and such amount has been appropriated pursuant to 31 U.S.C. 1513(b).** (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

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

Identification code 20-0117-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Counterterrorism-related activities .....		55	45
10.00 Total new obligations (object class 25.2) .....		55	45
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....		55	45
23.95 Total new obligations .....		-55	-45
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.15 Appropriation (emergency) .....		55	45
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	3		
72.99 Obligated balance, start of year .....	3		
73.10 Total new obligations .....		55	45
73.20 Total outlays (gross) .....	-3	-55	-45
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....		55	45
86.93 Outlays from discretionary balances .....	3		
87.00 Total outlays (gross) .....	3	55	45
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....		55	45
90.00 Outlays .....	2	55	45

The budget includes \$45 million to cover unbudgeted critical costs associated with: (1) providing support to counter, investigate, or prosecute domestic or international terrorism, including payment of rewards in connection with these activities; and (2) re-establishing the operational capability of an office, facility or other property damaged or destroyed as a result of any domestic or international terrorist incident.

COUNTERTERRORISM FUND—Continued

Treasury bureaus have important counterterrorism responsibilities including: protecting the President; designing and implementing security at National Special Security Events; investigating arson, explosives and firearms incidents; conducting financial investigations relating to terrorism; preventing weapons of mass destruction from entering our country; and implementing sanctions against terrorist organizations. Funds would be reimbursed to Treasury bureaus or departmental offices to compensate for costs incurred in areas such as travel, transportation, rentals and communications, print and graphics, other services, supplies, equipment, and unvouchered funds.

92.02	Total investments, end of year: Federal securities:			
	Par value .....	244	280	280

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

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

TREASURY FORFEITURE FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5697-0-2-751	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....			
Receipts:			
02.00 Forfeited cash and proceeds from the sale of forfeited property .....	202	203	203
02.40 Earnings on investments .....	24	18	18
02.99 Total receipts and collections .....	226	221	221
Appropriations:			
05.00 Department of the Treasury forfeiture fund .....	-226	-221	-221
07.99 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 20-5697-0-2-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Asset forfeiture fund .....	380	249	249
10.00 Total new obligations .....	380	249	249
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	191	63	45
22.00 New budget authority (gross) .....	226	221	221
22.10 Resources available from recoveries of prior year obligations .....	26	10	10
23.90 Total budgetary resources available for obligation .....	443	294	276
23.95 Total new obligations .....	-380	-249	-249
24.40 Unobligated balance carried forward, end of year .....	63	45	27
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.25 Appropriation (special fund, indefinite) .....	226	221	221
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	222	229	219
72.99 Obligated balance, start of year .....	222	229	219
73.10 Total new obligations .....	380	249	249
73.20 Total outlays (gross) .....	-347	-249	-249
73.45 Recoveries of prior year obligations .....	-26	-10	-10
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	229	219	209
74.99 Obligated balance, end of year .....	229	219	209
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	210	216	216
86.98 Outlays from mandatory balances .....	137	33	33
87.00 Total outlays (gross) .....	347	249	249
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	226	221	221
90.00 Outlays .....	347	249	249
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities:			
Par value .....	288	244	280

PERFORMANCE AND WORKLOAD MEASURES

	2000 actual	2001 est.	2002 est.
Percent of forfeited cash proceeds resulting from high-impact cases .....	N/A	75%	75%

Object Classification (in millions of dollars)

Identification code 20-5697-0-2-751	2000 actual	2001 est.	2002 est.
25.2 Other services .....	282	161	161
41.0 Grants, subsidies, and contributions .....	98	88	88
99.9 Total new obligations .....	380	249	249

PRESIDENTIAL ELECTION CAMPAIGN FUND

Unavailable Collections (in millions of dollars)

Identification code 20-5081-0-2-808	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....			
Receipts:			
02.00 Presidential election campaign fund .....	61	61	61
Appropriations:			
05.00 Presidential election campaign fund .....	-61	-61	-61
07.99 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 20-5081-0-2-808	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Matching funds in primaries .....	59	5	
00.02 Nominating conventions for parties .....	3		
00.03 General elections .....	149		
10.00 Total new obligations (object class 41.0) .....	211	5	
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	166	16	72
22.00 New budget authority (gross) .....	61	61	61
23.90 Total budgetary resources available for obligation .....	227	77	133
23.95 Total new obligations .....	-211	-5	
24.40 Unobligated balance carried forward, end of year .....	16	72	133
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.25 Appropriation (special fund, indefinite) .....	61	61	61
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	211	5	
73.20 Total outlays (gross) .....	-211	-5	
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	61	5	
86.98 Outlays from mandatory balances .....	150		
87.00 Total outlays (gross) .....	211	5	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	61	61	61
90.00 Outlays .....	211	5	

*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.

UNITED STATES COMMUNITY ADJUSTMENT AND INVESTMENT PROGRAM

*For the United States Community Adjustment and Investment Program authorized by section 543 of the North American Free Trade Agreement Implementation Act, \$500,000, to remain available until September 30, 2003: Provided, That the Secretary may transfer such funds to the North American Development Bank or to one or more Federal agencies for the purpose of enabling the Bank or such Federal agencies to assist in carrying out the program by providing technical assistance, grants, loans, loan guarantees, and other financial subsidies endorsed by the interagency finance committee established by section 7 of Executive Order No. 12916: Provided further, That any funds transferred to the Bank under this heading will be in addition to the 10 percent of the paid-in capital paid to the Bank by the United States referred to in section 543 of the Act: Provided further, That any funds transferred to any Federal agency under this heading will be in addition to amounts otherwise provided to such agency: Provided further, That any funds transferred to an agency under this heading shall be subject to the same terms and conditions as the account to which transferred.*

Program and Financing (in millions of dollars)

Identification code 20-0118-0-1-451	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 25.2)	6	8	1
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	9	8	
22.00 New budget authority (gross)	8		1
22.21 Unobligated balance transferred to other accounts	-3		
23.90 Total budgetary resources available for obligation	14	8	1
23.95 Total new obligations	-6	-8	-1
24.40 Unobligated balance carried forward, end of year	8		
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation	10		1
41.00 Transferred to other accounts	-2		
43.00 Appropriation (total discretionary)	8		1
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations	6	8	1
73.20 Total outlays (gross)	-6	-8	-1
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority	6		1
86.93 Outlays from discretionary balances		8	

87.00 Total outlays (gross)	6	8	1
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	8		1
90.00 Outlays	6	8	1

This program provides credit to both new and existing businesses within communities that suffered job losses as a result of changing trade patterns with Canada and Mexico associated with NAFTA. The funding will be used to administer provision of technical assistance, grants, loans, loan guarantees, and other financial subsidies endorsed by the inter-agency finance committee established by section 7 of Executive Order 12916. The interagency finance committee is currently composed of the Department of Treasury, the Department of Labor, the Department of Commerce (Economic Development Administration), the Department of Housing and Urban Development, the Small Business Administration, and the Department of Agriculture.

SALLIE MAE ASSESSMENTS

Unavailable Collections (in millions of dollars)

Identification code 20-5407-0-2-808	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year			
Receipts:			
02.00 Sallie Mae assessments	1	1	1
Appropriations:			
05.00 Sallie Mae assessments	-1	-1	-1
05.99 Total appropriations	-1	-1	-1
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5407-0-2-808	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Sallie Mae assessments		1	
10.00 Total new obligations (object class 99.5)		1	
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year		1	
22.00 New budget authority (gross)	1	1	1
23.90 Total budgetary resources available for obligation	1	2	1
23.95 Total new obligations		-1	
24.40 Unobligated balance carried forward, end of year	1		
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.20 Appropriation (special fund, definite)		1	1
40.25 Appropriation (special fund, indefinite)	1		
43.00 Appropriation (total discretionary)	1	1	1
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations		1	
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority	1	1	1
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	1	1	1
90.00 Outlays		1	1

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

## SALLIE MAE ASSESSMENTS—Continued

## Personnel Summary

Identification code 20-5407-0-2-808	2000 actual	2001 est.	2002 est.
2001 Total compensable workyears: Full-time equivalent employment .....	2	4	.....

## Public enterprise funds:

## EXCHANGE STABILIZATION FUND

## Program and Financing (in millions of dollars)

Identification code 20-4444-0-3-155	2000 actual	2001 est.	2002 est.
<b>Budgetary resources available for obligation:</b>			
Unobligated balance carried forward, start of year:			
21.40 Unobligated balance carried forward, start of year (Special drawing rights) .....	10,284	10,676	11,276
21.40 Unobligated balance carried forward, start of year (Fund balance) .....	476	654	707
21.40 Unobligated balance carried forward, start of year (US Securities) .....	15,232	11,310	10,810
21.99 Total unobligated balance carried forward, start of year .....	25,992	22,640	22,793
22.00 New budget authority (gross) .....	1,160	1,273	1,246
22.40 Capital transfer to general fund .....	-512	-120	.....
22.60 Portion applied to repay debt .....	-4,000	-1,000	.....
23.90 Total budgetary resources available for obligation	22,640	22,793	24,039
Unobligated balance carried forward, end of year:			
24.40 Unobligated balance carried forward, end of year (Special drawing rights) .....	10,676	11,276	11,839
24.40 Unobligated balance carried forward, end of year (Fund balance) .....	654	707	742
24.40 Unobligated balance carried forward, end of year (US Securities) .....	11,310	10,810	11,458
24.99 Total unobligated balance carried forward, end of year .....	22,640	22,793	24,039
<b>New budget authority (gross), detail:</b>			
Mandatory:			
69.00 Offsetting collections (cash) .....	1,160	1,273	1,246
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	13,924	13,924	13,924
72.99 Obligated balance, start of year .....	13,924	13,924	13,924
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	13,924	13,924	13,924
74.99 Obligated balance, end of year .....	13,924	13,924	13,924
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities .....	-808	-572	-602
88.40 Interest on foreign investments .....	-352	-701	-644
88.90 Total, offsetting collections (cash) .....	-1,160	-1,273	-1,246
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	.....	.....	.....
90.00 Outlays .....	-1,160	-1,273	-1,246
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities:	.....	.....	.....
Par value .....	15,232	11,031	10,031
92.02 Total investments, end of year: Federal securities:	.....	.....	.....
Par value .....	11,031	10,031	10,031

The Secretary of the Treasury is authorized to deal in gold and foreign exchange and other instruments of credit and securities as deemed necessary, consistent with U.S. obligations in the International Monetary Fund (IMF), regarding orderly exchange arrangements and a stable system of exchange rates. An Exchange Stabilization Fund, with a capital of \$200 million, is authorized by law for this purpose (31

U.S.C. 5302). All earnings and interest accruing to this fund are available for the purposes thereof. Transactions in special drawing rights (SDR's) and U.S. holdings of SDR's are administered by the fund. U.S. drawings from the IMF are also advanced to the fund.

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

The amounts reflected in the 2001 and 2002 estimates entail only projected net interest earnings on Exchange Stabilization Fund (ESF) assets. The estimates are subject to considerable variance, depending on changes in the amount and composition of assets and the interest rates applied to investments. In addition, exchange rate fluctuations can cause the dollar value of income received on foreign currency and SDR investments to fluctuate. Moreover, estimates make no attempt to forecast valuation gains or losses on SDR holdings or realized gains or losses on foreign currency holdings. As required by Public Law 95-612, the fund no longer is used to meet the administrative expenses.

## Statement of Operations (in millions of dollars)

Identification code 20-4444-0-3-155	1999 actual	2000 actual	2001 est.	2002 est.
0101 Revenue .....	2,842	1,312	1,450	1,420
0102 Expense .....	.....	.....	.....	.....
0105 Net income or loss (-) .....	2,842	1,312	1,450	1,420

## Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	1999 actual	2000 actual	2001 est.	2002 est.
<b>ASSETS:</b>				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par .....	15,232	11,029	10,029	10,530
1106 Receivables, net .....	2	2	2	2
Non-Federal assets:				
1201 Foreign Currency Investments .....	16,036	15,639	16,639	17,471
1206 Receivables, net .....	110	.....	.....	.....
1801 Other Federal assets: Cash and other monetary assets .....	10,284	10,397	10,397	10,397
1999 Total assets .....	41,664	37,067	37,067	38,400
<b>LIABILITIES:</b>				
2207 Non-Federal liabilities: Other .....	14,052	9,747	9,747	9,747
2999 Total liabilities .....	14,052	9,747	9,747	9,747
<b>NET POSITION:</b>				
3100 Appropriated capital .....	200	200	200	200
3300 Cumulative results of operations .....	27,412	27,120	27,120	28,453
3999 Total net position .....	27,612	27,320	27,320	28,653
4999 Total liabilities and net position .....	41,664	37,067	37,067	38,400

## Intragovernmental funds:

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 20-4501-0-4-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
09.10 Working capital fund .....	274	288	266
09.11 Administrative overhead .....	7	9	10
10.00 Total new obligations .....	281	297	276
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	25	35	35
22.00 New budget authority (gross) .....	254	297	276
22.10 Resources available from recoveries of prior year obligations .....	36	.....	.....
23.90 Total budgetary resources available for obligation	315	332	311
23.95 Total new obligations .....	-281	-297	-276

24.40	Unobligated balance carried forward, end of year .....	35	35	35
<b>New budget authority (gross), detail:</b>				
Mandatory:				
69.00	Offsetting collections (cash) .....	250	297	276
69.10	Change in uncollected customer payments from Federal sources .....	4		
69.90	Spending authority from offsetting collections (total mandatory) .....	254	297	276
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	179	205	205
72.95	Uncollected customer payments from Federal sources, start of year .....	-22	-26	-26
72.99	Obligated balance, start of year .....	157	179	179
73.10	Total new obligations .....	281	297	276
73.20	Total outlays (gross) .....	-219	-297	-276
73.45	Recoveries of prior year obligations .....	-36		
74.00	Change in uncollected customer payments from Federal sources .....	-4		
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	205	205	205
74.95	Uncollected customer payments from Federal sources, end of year .....	-26	-26	-26
74.99	Obligated balance, end of year .....	179	179	179
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	60	297	276
86.98	Outlays from mandatory balances .....	158		
87.00	Total outlays (gross) .....	219	297	276
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources .....	-250	-297	-276
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources .....	-4		
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....			
90.00	Outlays .....	-32		

Central services in the Department of the Treasury working capital fund include: telecommunications, printing, reproduction, computer support/usage, personnel/payroll, automated financial management systems, training, centralized short-term management assistance, procurement information, information technology services, public education, and printing procurement services. These services are provided on a reimbursable basis at rates which will recover the fund's operating expenses, including accrual of annual leave and depreciation of equipment.

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

Identification code 20-4501-0-4-803		2000 actual	2001 est.	2002 est.
11.1	Personnel compensation: Full-time permanent .....	20	23	26
12.1	Civilian personnel benefits .....	4	5	6
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	2	1	1
23.3	Communications, utilities, and miscellaneous charges .....	8	9	11
25.1	Advisory and assistance services .....	37	1	1
25.2	Other services .....	145	184	167
25.3	Purchases of goods and services from Government accounts .....	45	50	51
26.0	Supplies and materials .....	1	1	2
31.0	Equipment .....	18	22	10
99.9	Total new obligations .....	281	297	276

**Personnel Summary**

Identification code 20-4501-0-4-803		2000 actual	2001 est.	2002 est.
2001	Total compensable workyears: Full-time equivalent employment .....	282	327	339

**TREASURY FRANCHISE FUND**

		<b>Program and Financing</b> (in millions of dollars)		
Identification code 20-4560-0-4-803		2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>				
10.00	Total new obligations .....	173	200	202
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year .....	29	71	47
22.00	New budget authority (gross) .....	209	172	200
22.10	Resources available from recoveries of prior year obligations .....	6	4	4
23.90	Total budgetary resources available for obligation .....	244	247	251
23.95	Total new obligations .....	-173	-200	-202
24.40	Unobligated balance carried forward, end of year .....	71	47	49
<b>New budget authority (gross), detail:</b>				
Spending authority from offsetting collections:				
Discretionary:				
68.00	Offsetting collections (cash) .....	173	197	220
68.10	Change in uncollected customer payments from Federal sources .....	36	-25	-20
68.90	Spending authority from offsetting collections (total discretionary) .....	209	172	200
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	39	55	91
72.95	Uncollected customer payments from Federal sources, start of year .....	-49	-85	-60
72.99	Obligated balance, start of year .....	-10	-30	31
73.10	Total new obligations .....	173	200	202
73.20	Total outlays (gross) .....	-152	-160	-211
73.45	Recoveries of prior year obligations .....	-6	-4	-4
74.00	Change in uncollected customer payments from Federal sources .....	-36	25	20
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	55	91	78
74.95	Uncollected customer payments from Federal sources, end of year .....	-85	-60	-40
74.99	Obligated balance, end of year .....	-30	31	38
<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	113	119	158
86.93	Outlays from discretionary balances .....	39	41	53
87.00	Total outlays (gross) .....	152	160	211
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources .....	-173	-197	-220
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources .....	-36	25	20
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....			
90.00	Outlays .....	-21	-37	-9

Department of the Treasury was chosen as a pilot Franchise Fund under P.L. 103-356, the Government Management and Reform Act of 1994. Begun in 1997, financial and administrative services included in the Franchise Fund (Fund) are financed on a fee-for-service basis. Treasury's Fund is a revolving fund used to supply financial and administrative services on the basis of services supplied. For 2002, service activities are expected to have spending authority of \$220 million and employ 498 people.

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

**Intragovernmental funds—Continued**

**TREASURY FRANCHISE FUND—Continued**

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

Identification code 20-4560-0-4-803	2000 actual	2001 est.	2002 est.
11.1 Personnel compensation: Full-time permanent .....	22	26	28
12.1 Civilian personnel benefits .....	6	8	8
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	3	3
25.2 Other services .....	140	156	156
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	2	5	5
99.9 Total new obligations .....	173	200	202

**Personnel Summary**

Identification code 20-4560-0-4-803	2000 actual	2001 est.	2002 est.
2001 Total compensable workyears: Full-time equivalent employment .....	435	480	498

**Credit accounts:**

**COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS**

**FUND PROGRAM ACCOUNT**

To carry out the Community Development Banking and Financial Institutions Act of 1994, including services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for ES-3, **[\$118,000,000] \$67,948,000**, to remain available until September 30, 2002, of which **[\$5,000,000] \$500,000** shall be for technical assistance and training programs designed to benefit Native American Communities, and up to **[\$8,750,000] \$8,948,000** may be used for administrative expenses, including administration of the New Markets Tax Credit, up to **[\$19,750,000] \$6,000,000** may be used for the cost of direct loans, and up to \$1,000,000 may be used for administrative expenses to carry out the direct loan program: *Provided*, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed **[\$53,000,000] \$15,000,000**. (*Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 2001, as enacted by section 1(a)(1) of P.L. 106-377.*)

**[Under this heading in Public Law 106-377, strike “\$8,750,000 may be used for administrative expenses,” and insert “\$9,750,000 may be used for administrative expenses, including administration of the New Markets Tax Credit and Individual Development Accounts.”]** (*Division A, Miscellaneous Appropriations Act, 2001, as enacted by section 1(a)(4) of P.L. 106-554.*)

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

Identification code 20-1881-0-1-451	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Direct loan subsidy .....	6	8	6
00.05 Reestimate of direct loan subsidy .....	1		
00.09 Administrative expenses for direct loans .....		1	1
00.10 General administrative expenses .....	9	9	8
00.11 Bank enterprise awards program .....	45	30	17
00.12 Financial assistance to Community Development Financial Institutions (other than direct loans) .....	60	60	31
00.13 Training and technical assistance .....	3	10	5
10.00 Total new obligations .....	124	118	68
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	6		
22.00 New budget authority (gross) .....	116	118	68
22.10 Resources available from recoveries of prior year obligations .....	3		
23.90 Total budgetary resources available for obligation .....	125	118	68
23.95 Total new obligations .....	-124	-118	-68

**New budget authority (gross), detail:**

<b>Discretionary:</b>				
40.00	Appropriation .....	95	118	68
42.00	Transferred from other accounts .....	20		
43.00	Appropriation (total discretionary) .....	115	118	68
<b>Mandatory:</b>				
60.05	Appropriation (indefinite) .....	1		
70.00	Total new budget authority (gross) .....	116	118	68

**Change in unpaid obligations:**

<b>Unpaid obligations, start of year:</b>				
72.40	Unpaid obligations, start of year .....	146	170	173
72.99	Obligated balance, start of year .....	146	170	173
73.10	Total new obligations .....	124	118	68
73.20	Total outlays (gross) .....	-97	-115	-114
73.45	Recoveries of prior year obligations .....	-3		
<b>Unpaid obligations, end of year:</b>				
74.40	Unpaid obligations, end of year .....	170	173	127
74.99	Obligated balance, end of year .....	170	173	127

**Outlays (gross), detail:**

86.90	Outlays from new discretionary authority .....	3	4	2
86.93	Outlays from discretionary balances .....	93	111	112
86.97	Outlays from new mandatory authority .....	1		
87.00	Total outlays (gross) .....	97	115	114

**Net budget authority and outlays:**

89.00	Budget authority .....	116	118	68
90.00	Outlays .....	97	115	114

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

Identification code 20-1881-0-1-451	2000 actual	2001 est.	2002 est.	
<b>Direct loan levels supportable by subsidy budget authority:</b>				
1150	Direct loan levels .....	15	20	15
1159	Total direct loan levels .....	15	20	15
<b>Direct loan subsidy (in percent):</b>				
1320	Subsidy rate .....	39.99	43.41	38.60
1329	Weighted average subsidy rate .....	39.99	43.41	38.60
<b>Direct loan subsidy budget authority:</b>				
1330	Subsidy budget authority .....	6	9	6
1330	Reestimate .....	1		
1339	Total subsidy budget authority .....	7	9	6
<b>Direct loan subsidy outlays:</b>				
1340	Subsidy outlays .....	2	3	3
1340	Reestimate .....	1		
1349	Total subsidy outlays .....	3	3	3
<b>Administrative expense data:</b>				
3510	Budget authority .....	1	1	1
3580	Outlays from balances .....	1	1	1

The Riegle Community Development and Regulatory Improvement Act of 1994 established the Community Development Financial Institutions (CDFI) Fund. The CDFI Fund provides equity investments, grants, loans, and technical assistance to new and existing community development financial institutions (CDFIs) such as community development banks, community development credit unions, community development loan and venture capital funds, and microenterprise loan funds. Funds provided by the CDFI Fund will enhance the capacity of these institutions to finance economic development, including small businesses, community facilities, housing, and other community development initiatives in distressed urban, rural, and Native American communities. The CDFI Fund also provides grants to insured depository institutions to facilitate investment in CDFIs and increase community lending activities. In addition, the CDFI Fund operates a technical assistance program to increase the capacity and expertise of CDFIs and other members of the financial serv-

ices industry to undertake community development finance activities. The Fund is seeking reauthorization of its activities under the Community Development Banking and Financial Institutions Act.

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

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
Number of CDFIs selected to receive financial assistance (includes Core, and Intermediary) .....	75	60	40
Number of organizations that receive technical assistance .....	87	130	65
Number of BEA awardees that provide financial and technical assistance to CDFIs or distressed communities .....	159	110	60

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

Identification code 20-1881-0-1-451	2000 actual	2001 est.	2002 est.
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services .....	2	4	3
41.0 Grants, subsidies, and contributions .....	117	108	59
99.9 Total new obligations .....	124	118	68

**Personnel Summary**

Identification code 20-1881-0-1-451	2000 actual	2001 est.	2002 est.
1001 Total compensable workyears: Full-time equivalent employment .....	52	66	66

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

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

Identification code 20-4088-0-3-451	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Direct loans .....	15	20	15
10.00 Total new obligations .....	15	20	15
<b>Budgetary resources available for obligation:</b>			
22.00 New financing authority (gross) .....	16	20	17
23.95 Total new obligations .....	-15	-20	-15
<b>New financing authority (gross), detail:</b>			
Mandatory:			
67.15 Authority to borrow (indefinite) .....	9	12	9
69.00 Offsetting collections (cash) .....	3	4	5
69.10 Change in uncollected customer payments from Federal sources .....	4	4	3
69.90 Spending authority from offsetting collections (total mandatory) .....	7	8	8
70.00 Total new financing authority (gross) .....	16	20	17
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	16	27	40
72.95 Uncollected customer payments from program account, start of year .....	-7	-11	-15
72.99 Obligated balance, start of year .....	9	16	25
73.10 Total new obligations .....	15	20	15
73.20 Total financing disbursements (gross) .....	-4	-7	-7
74.00 Change in uncollected customer payments from Federal sources .....	-4	-4	-4
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	27	40	47

74.95 Uncollected customer payments from program account, end of year .....	-11	-15	-18
74.99 Obligated balance, end of year .....	16	25	29
87.00 Total financing disbursements (gross) .....	4	7	7

**Offsets:**

Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00 Federal sources .....	-2	-3	-3
88.25 Interest on uninvested funds .....	-1		
88.40 Non-Federal sources—Principal .....		-1	-2
88.90 Total, offsetting collections (cash) .....	-3	-4	-5
Against gross financing authority only:			
88.95 Change in receivables from program accounts .....	-4	-4	-3

**Net financing authority and financing disbursements:**

89.00 Financing authority .....	9	12	9
90.00 Financing disbursements .....	2	3	2

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

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

Identification code 20-4088-0-3-451	2000 actual	2001 est.	2002 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans .....	53	53	15
1112 Unobligated direct loan limitation .....	-38	-33	
1150 Total direct loan obligations .....	15	20	15
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	11	15	21
1231 Disbursements: Direct loan disbursements .....	4	7	3
1251 Repayments: Repayments and prepayments .....		-1	-2
1290 Outstanding, end of year .....	15	21	22

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

Identification code 20-4088-0-3-451	1999 actual	2000 actual	2001 est.	2002 est.
<b>ASSETS:</b>				
Investments in US securities:				
1106 Federal assets: Receivables, net .....	4	6	8	6
Net value of assets related to post-1991 direct loans receivable:				
1401 Direct loans receivable, gross .....	10	15	20	15
1405 Allowance for subsidy cost (-) .....	-5	-6	-8	-6
1499 Net present value of assets related to direct loans .....	5	9	12	9
1999 Total assets .....	9	15	20	15
<b>LIABILITIES:</b>				
2103 Federal liabilities: Debt .....	10	15	20	15
2999 Total liabilities .....	10	15	20	15
<b>NET POSITION:</b>				
3999 Total net position .....				
4999 Total liabilities and net position .....	10	15	20	15

**Trust Funds****VIOLENT CRIME REDUCTION PROGRAMS****Program and Financing** (in millions of dollars)

Identification code 20-8526-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01	Departmental Offices .....	1	1
00.02	Financial crimes enforcement network (FinCEN) .....	2	1
00.03	Federal Law Enforcement Training Center .....	9	1
00.04	Bureau of Alcohol, Tobacco and Firearms .....	37	9
00.05	Customs Service .....	65	71
00.06	Secret Service .....	6	3
10.00	Total new obligations .....	120	86
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year .....	85	86
22.00	New budget authority (gross) .....	116	
22.10	Resources available from recoveries of prior year obligations .....	4	
23.90	Total budgetary resources available for obligation .....	205	86
23.95	Total new obligations .....	-120	-86
24.40	Unobligated balance carried forward, end of year .....	86	
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00	Appropriation .....		
40.76	Reduction pursuant to P.L. 106-113 .....	-2	
42.00	Transferred from other accounts .....	117	
43.00	Appropriation (total discretionary) .....	115	
Spending authority from offsetting collections:			
68.00	Offsetting collections (cash) .....	9	3
68.10	Change in uncollected customer payments from Federal sources .....	-8	-3
68.90	Spending authority from offsetting collections (total discretionary) .....	1	
70.00	Total new budget authority (gross) .....	116	
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	83	101
72.95	Uncollected customer payments from Federal sources, start of year .....	-11	-3
72.99	Obligated balance, start of year .....	72	98
73.10	Total new obligations .....	120	86
73.20	Total outlays (gross) .....	-98	-160
73.45	Recoveries of prior year obligations .....	-4	
74.00	Change in uncollected customer payments from Federal sources .....	8	3
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	101	26
74.95	Uncollected customer payments from Federal sources, end of year .....	-3	
74.99	Obligated balance, end of year .....	98	26
<b>Outlays (gross), detail:</b>			
86.90	Outlays from new discretionary authority .....	18	
86.93	Outlays from discretionary balances .....	80	160
87.00	Total outlays (gross) .....	98	160
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources .....	-9	-3
Against gross budget authority only:			
88.95	Change in uncollected customer payments from Federal sources .....	8	3
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....	115	
90.00	Outlays .....	89	157

Note.—Does not include funding associated with the interagency crime and drug enforcement account in 1999 and 2000.

Amounts for the Department of the Treasury's portion of Crime Control Programs are derived from transfers from the

Violent Crime Reduction Trust Fund (VCRTF) as authorized by the Crime Control and Law Enforcement Act of 1994. The VCRTF was authorized through 2000.

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

Identification code 20-8526-0-1-751	2000 actual	2001 est.	2002 est.
11.1	Personnel compensation: Full-time permanent .....	17	
12.1	Civilian personnel benefits .....	12	
21.0	Travel and transportation of persons .....	3	
22.0	Transportation of things .....	2	
23.2	Rental payments to others .....	2	
23.3	Communications, utilities, and miscellaneous charges .....	1	
25.2	Other services .....	24	37
25.3	Purchases of goods and services from Government accounts .....	9	
25.4	Operation and maintenance of facilities .....	1	
25.5	Research and development contracts .....	1	
25.7	Operation and maintenance of equipment .....	2	
26.0	Supplies and materials .....	1	
31.0	Equipment .....	32	49
32.0	Land and structures .....	9	
41.0	Grants, subsidies, and contributions .....	4	
99.9	Total new obligations .....	120	86

**Personnel Summary**

Identification code 20-8526-0-1-751	2000 actual	2001 est.	2002 est.
1001	Total compensable workyears: Full-time equivalent employment .....	297	

**FEDERAL LAW ENFORCEMENT TRAINING CENTER****Federal Funds****General and special funds:****SALARIES AND EXPENSES**

For necessary expenses of the Federal Law Enforcement Training Center, as a bureau of the Department of the Treasury, including materials and support costs of Federal law enforcement basic training; purchase (not to exceed 52 for police-type use, without regard to the general purchase price limitation) and hire of passenger motor vehicles; for expenses for student athletic and related activities; uniforms without regard to the general purchase price limitation for the current fiscal year; the conducting of and participating in firearms matches and presentation of awards; for public awareness and enhancing community support of law enforcement training; not to exceed \$11,500 for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109, **[\$94,483,000] \$100,707,000**, of which **\$650,000 shall be available for an interagency effort to establish written standards on accreditation of Federal law enforcement training; and of which up to [\$17,043,000] \$17,166,000** for materials and support costs of Federal law enforcement basic training shall remain available until September 30, **[2003] 2004: Provided**, That the Center is authorized to accept and use gifts of property, both real and personal, and to accept services, for authorized purposes, including funding of a gift of intrinsic value which shall be awarded annually by the Director of the Center to the outstanding student who graduated from a basic training program at the Center during the previous fiscal year, which shall be funded only by gifts received through the Center's gift authority: *Provided further*, That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy: *Provided further*, That funds appropriated in this account shall be available, at the discretion of the Director, for the following: training United States Postal Service law enforcement personnel and Postal police officers; State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation, except that reimbursement may be waived by the Secretary for law enforcement training activities in foreign countries undertaken pursuant to section 801 of the Antiterrorism and Effective Death Penalty Act of 1996, Public Law 104-32; training

of private sector security officials on a space-available basis with reimbursement of actual costs to this appropriation; and travel expenses of non-Federal personnel to attend course development meetings and training sponsored by the Center: *Provided further*, That the Center is authorized to obligate funds in anticipation of reimbursements from agencies receiving training sponsored by the Federal Law Enforcement Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide training for the Gang Resistance Education and Training program to Federal and non-Federal personnel at any facility in partnership with the Bureau of Alcohol, Tobacco and Firearms: *Provided further*, That the Federal Law Enforcement Training Center is authorized to provide short-term medical services for students undergoing training at the Center. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

¶For an additional amount to establish and operate a metropolitan area law enforcement training center for the Department of the Treasury, other Federal agencies, the United States Capitol Police, and the Washington, D.C., Metropolitan Police Department, \$5,000,000: *Provided*, That the principal function of the center shall be for firearms and vehicle operation requalification: *Provided further*, That use of the center for training for other state and local law enforcement agencies may be provided on a space-available basis: *Provided further*, That the Federal Law Enforcement Training Center is authorized to obligate funds in anticipation of reimbursement from agencies receiving training sponsored by the Federal Law Enforcement Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year: *Provided further*, That the costs of transportation to and from the center, ammunition, vehicles, and instruction at the center shall be funded either directly by participating law enforcement agencies, or through reimbursement of actual costs to this appropriation: *Provided further*, That of the funds provided, no more than \$1,500,000 may be obligated until a funding plan for the center has been submitted to the Committees on Appropriations: *Provided further*, That all Federal property in the National Capital Region that is in the surplus property inventory of the General Services Administration shall be available for selection and use by the Secretary of the Treasury as the site of such a metropolitan area law enforcement training center. If the Secretary of the Treasury identifies a parcel of such property that is appropriate for use for such a center, the property shall not be treated as excess property or surplus property (as those terms are used in the Federal Property and Administrative Services Act of 1949) and administrative jurisdiction over the property shall be transferred to the Secretary for use for such a center.¶ (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0104-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Law enforcement training .....	67	70	72
00.02 Plant operations .....	24	29	29
09.01 Reimbursable program .....	27	27	27
10.00 Total new obligations .....	118	126	128
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	13	3	3
22.00 New budget authority (gross) .....	100	126	128
22.10 Resources available from recoveries of prior year obligations .....	10		
23.90 Total budgetary resources available for obligation	123	129	131
23.95 Total new obligations .....	-118	-126	-128
24.40 Unobligated balance carried forward, end of year .....	3	3	3
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	84	99	101
41.00 Transferred to other accounts .....	-5		
43.00 Appropriation (total discretionary) .....	79	99	101
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash) .....	33	37	27

68.10 Change in uncollected customer payments from Federal sources .....	-11	-10	
68.54 Portion credited to expired accounts .....	-13	-10	
68.55 Portion of change in uncollected customer payments from Federal sources in expired accounts .....	12	10	
68.90 Spending authority from offsetting collections (total discretionary) .....	21	27	27
70.00 Total new budget authority (gross) .....	100	126	128
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	37	30	27
72.95 Uncollected customer payments from Federal sources, start of year .....	-21	-10	
72.99 Obligated balance, start of year .....	16	20	27
73.10 Total new obligations .....	118	126	128
73.20 Total outlays (gross) .....	-116	-129	-134
73.40 Adjustments in expired accounts (net) .....	-1		
73.45 Recoveries of prior year obligations .....	-10		
74.00 Change in uncollected customer payments from Federal sources .....	11	10	
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	30	27	21
74.95 Uncollected customer payments from Federal sources, end of year .....	-10		
74.99 Obligated balance, end of year .....	20	27	21
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	89	112	114
86.93 Outlays from discretionary balances .....	27	17	20
87.00 Total outlays (gross) .....	116	129	134
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-33	-37	-27
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources .....	11	10	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	78	99	101
90.00 Outlays .....	83	92	107

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

The 2002 Budget includes \$650,000 for the Center to work with other Federal law enforcement agencies to establish written standards for the accreditation of Federal law enforcement training.

**PERFORMANCE MEASURES BY BUDGET ACTIVITY**

Budget activity:	2000 actual	2001 est.	2002 est.
Law enforcement training:			
Achieve 90 percent rating on the student quality of training survey:			
Basic training .....	99.2%	90%	90%
Advanced training .....	99.2%	90%	90%
Achieve an 80 percent rating on the partner organization satisfaction survey .....	N/A	N/A	80%
Achieve a 65 percent rating on the employee satisfaction survey .....	N/A	N/A	65%
Variable unit cost per basic training of student-week of training funded .....	\$146	\$149	\$152
Plant operations:			
Achieve 90 percent rating on the student quality of services survey:			
Basic training .....	99.5%	90%	90%

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

**PERFORMANCE MEASURES BY BUDGET ACTIVITY—Continued**

	2000 actual	2001 est.	2002 est.
Achieve 80 percent rating on facilities utilization .....	N/A	N/A	80%
Basic training programs will be held within 15 days of the requested starting date requested 100 percent of the time .....	N/A	N/A	100%
Advance training programs will be held within 15 days of the requested starting date 80 percent of the time .....	N/A	N/A	80%
60 percent of all confirmed export federal advance training requests will be met .....	N/A	N/A	60%

\* Note—New measures-baseline to be established in 2001.

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

Identification code 20-0104-0-1-751	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	35	38	40
11.8 Special personal services payments .....	2	2	2
11.9 Total personnel compensation .....	37	40	42
12.1 Civilian personnel benefits .....	11	15	14
21.0 Travel and transportation of persons .....	3	3	3
22.0 Transportation of things .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	3	4	5
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	20	20	20
26.0 Supplies and materials .....	7	7	7
31.0 Equipment .....	7	7	7
32.0 Land and structures .....	1	1	1
99.0 Subtotal, direct obligations .....	91	99	101
99.0 Reimbursable obligations .....	27	27	27
99.9 Total new obligations .....	118	126	128

**Personnel Summary**

Identification code 20-0104-0-1-751	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	568	649	654
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	26	50	50

**ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES**

For expansion of the Federal Law Enforcement Training Center, for acquisition of necessary additional real property and facilities, and for ongoing maintenance, facility improvements, and related expenses, **[\$29,205,000] \$21,895,000**, to remain available until expended. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

For an additional amount for design and construction of a metropolitan area law enforcement training center, including firearms and vehicle operations requalification facilities, \$25,000,000, to remain available until expended: *Provided*, That of the funds provided, no more than \$3,000,000 may be obligated until a design and construction plan has been submitted to the Committees on Appropriations. (Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.)

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

Identification code 20-0105-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations .....	20	65	20
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	13	16	5
22.00 New budget authority (gross) .....	21	54	22

22.10 Resources available from recoveries of prior year obligations .....	2		
23.90 Total budgetary resources available for obligation .....	36	70	27
23.95 Total new obligations .....	-20	-65	-20
24.40 Unobligated balance carried forward, end of year .....	16	5	7

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.05 Appropriation (indefinite) .....	22	54	22
40.76 Reduction pursuant to P.L. 106-113 .....	-1		
43.00 Appropriation (total discretionary) .....	21	54	22

**Change in unpaid obligations:**

<b>Unpaid obligations, start of year:</b>			
72.40 Unpaid obligations, start of year .....	55	38	63
72.99 Obligated balance, start of year .....	55	38	63
73.10 Total new obligations .....	20	65	20
73.20 Total outlays (gross) .....	-35	-40	-44
73.45 Recoveries of prior year obligations .....	-2		
<b>Unpaid obligations, end of year:</b>			
74.40 Unpaid obligations, end of year .....	38	63	39
74.99 Obligated balance, end of year .....	38	63	39

**Outlays (gross), detail:**

86.90 Outlays from new discretionary authority .....	3	6	3
86.93 Outlays from discretionary balances .....	32	34	41
87.00 Total outlays (gross) .....	35	40	44

**Net budget authority and outlays:**

89.00 Budget authority .....	21	54	22
90.00 Outlays .....	35	40	44

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

This includes funding for the Facilities Master Plan, Minor Construction and Maintenance, Firearms Environmental Restoration and Reconstruction, Environmental Compliance, and installation of Fiber Optics. The Master Plan provides the long range blueprint for expansion of facilities to meet the training requirements of the over 73 partner organizations. Minor construction and maintenance provides alterations and maintenance funding for approximately 300 buildings at two locations (Glynco, Georgia and Artesia, New Mexico). The Firearms Environmental Restoration and Reconstruction funds the clean-up of the existing outdoor ranges and reconstruction. The Environmental Compliance funds are to ensure compliance with EPA and State environmental laws and regulations. The fiber optics funding is to replace the existing antiquated twisted copper wire with a state-of-the-art telecommunications cable system.

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

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

Identification code 20-0105-0-1-751	2000 actual	2001 est.	2002 est.
25.2 Other services .....	4	1	1
31.0 Equipment .....	1	2	1
32.0 Land and structures .....	15	62	18
99.9 Total new obligations .....	20	65	20

**INTERAGENCY LAW ENFORCEMENT***Federal Funds***General and special funds:**

## INTERAGENCY CRIME AND DRUG ENFORCEMENT

For expenses necessary to conduct investigations and convict offenders involved in organized crime drug trafficking, including cooperative efforts with State and local law enforcement, as it relates to the Treasury Department law enforcement violations such as money laundering, violent crime, and smuggling, **[\$103,476,000]** \$106,487,000, of which \$7,827,000 shall remain available until expended. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

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

Identification code 20-1501-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Internal Revenue Service .....	37	63	65
00.02 Bureau of Alcohol, Tobacco and Firearms .....	10	11	11
00.03 United States Customs Service .....	28	29	29
00.04 Departmental Offices .....			1
10.00 Total new obligations (object class 25.3) .....	75	103	106
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	75	103	106
23.95 Total new obligations .....	-75	-103	-106
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	61	103	106
40.76 Reduction pursuant to P.L. 106-113 .....	-1		
42.00 Transferred from other accounts .....	15		
43.00 Appropriation (total discretionary) .....	75	103	106
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	21	46	64
72.99 Obligated balance, start of year .....	21	46	64
73.10 Total new obligations .....	75	103	106
73.20 Total outlays (gross) .....	-50	-85	-87
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	46	64	83
74.99 Obligated balance, end of year .....	46	64	83
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	30	41	42
86.93 Outlays from discretionary balances .....	20	44	45
87.00 Total outlays (gross) .....	50	85	87
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	75	103	106
90.00 Outlays .....	50	85	87

In a 1982 counterdrug effort, the Department of Justice (DOJ) developed the Interagency Crime and Drug Enforcement Task Force (ICDE) program to bring together and integrate the efforts of all levels of law enforcement in the fight against drugs. The ICDE program designated nine domestic regions that deploy the investigative expertise from ten Federal agencies, and state and local law enforcement agencies to dismantle and disrupt major drug trafficking and money laundering organizations and place offenders in jail. Treasury agencies provide specific value-added investigative expertise to these major cases. The U.S. Customs Service provides specific expertise in international smuggling and interdiction; the Bureau of Alcohol, Tobacco and Firearms (ATF) provides expertise on firearms and explosives violence; and the Internal Revenue Service, Criminal Investigation (IRS-CI) provides expertise on money laundering and tax evasion. Since 1998, the Treasury portion of the ICDE program has been administered by Treasury's Departmental Offices. Treasury's partici-

pating bureaus ATF, Customs, and IRS, are reimbursed from this appropriation. Treasury has assigned two special agents to oversee ICDE policy and budget for the three Treasury bureaus. Funding for Treasury components is primarily utilized for full-time equivalent (FTE) employees; however, a portion of funding is used for operating expenses incurred during the investigative phase of the case.

**FINANCIAL MANAGEMENT SERVICE***Federal Funds***General and special funds:**

## SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, **[\$206,851,000]** \$211,594,000, of which not to exceed **[\$10,635,000]** \$9,220,000 shall remain available until September 30, **[2003]** 2004, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

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

Identification code 20-1801-0-1-803	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....			
Receipts:			
02.20 Debt collection fund .....	16	19	24
Appropriations:			
05.00 Debt collection fund .....	-16	-19	-24
07.99 Balance, end of year .....			

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

Identification code 20-1801-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.05 Payments .....	127	131	129
00.06 Collections .....	11	13	13
00.07 Debt collection .....	33	38	44
00.08 Governmentwide accounting and reporting .....	46	50	50
09.01 Reimbursable program .....	107	110	99
10.00 Total new obligations .....	324	342	335
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	14	14	7
22.00 New budget authority (gross) .....	326	336	335
22.10 Resources available from recoveries of prior year obligations .....	1		
23.90 Total budgetary resources available for obligation .....	341	350	342
23.95 Total new obligations .....	-324	-342	-335
23.98 Unobligated balance expiring or withdrawn .....	-1		
24.40 Unobligated balance carried forward, end of year .....	14	7	7
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	201	207	212
40.76 Reduction pursuant to P.L. 106-113 .....	-1		
43.00 Appropriation (total discretionary) .....	200	206	212
Mandatory:			
60.25 Appropriation (special fund, indefinite) .....	16	19	24
Spending authority from offsetting collections:			
Discretionary:			
68.00 Offsetting collections (cash) .....	98	110	99
68.10 Change in uncollected customer payments from Federal sources .....	12		
68.90 Spending authority from offsetting collections (total discretionary) .....	110	110	99
70.00 Total new budget authority (gross) .....	326	336	335
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	69	85	95

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

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

Identification code 20-1801-0-1-803	2000 actual	2001 est.	2002 est.
72.95 Uncollected customer payments from Federal sources, start of year .....	-42	-54	-54
72.99 Obligated balance, start of year .....	27	31	41
73.10 Total new obligations .....	324	342	335
73.20 Total outlays (gross) .....	-327	-332	-354
73.40 Adjustments in expired accounts (net) .....	18		
73.45 Recoveries of prior year obligations .....	-1		
74.00 Change in uncollected customer payments from Federal sources .....	-12		
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	85	95	76
74.95 Uncollected customer payments from Federal sources, end of year .....	-54	-54	-54
74.99 Obligated balance, end of year .....	31	41	22
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	255	277	271
86.93 Outlays from discretionary balances .....	60	36	59
86.97 Outlays from new mandatory authority .....	12	19	24
87.00 Total outlays (gross) .....	327	332	354
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-98	-110	-99
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources .....	-12		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	216	226	236
90.00 Outlays .....	229	222	255

1. *Payments.*—FMS implements payment policy and procedures for the Federal Government, issues and distributes payments, promotes the use of electronics in the payment process, and assists agencies in converting payments from paper checks to electronic funds transfer (EFT). The control and financial integrity of the Federal payments and collections process includes reconciliation, accounting, and claims activities. The claims activity settles claims against the United States resulting from Government checks which have been forged, lost, stolen, or destroyed, and collects monies from those parties liable for fraudulent or otherwise improper negotiation of Government checks.

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
FMS will make paper check and EFT payments on time .....	Not in Plan	100%	100%
FMS will make paper check and EFT payments accurately .....	Not in Plan	100%	100%

**WORKLOAD STATISTICS**

(Thousands)

	2000 actual	2001 est.	2002 est.
1. Number of check claims submitted .....	1,429	1,350	1,300
2. Number of check payments .....	266,413	258,000	253,000
3. Number of electronic payments .....	625,668	640,000	653,000

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

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
FMS will collect electronically the total dollar amount of Federal government receipts .....	75%	78%	80%

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

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
FMS will increase debt collection through all available tools from the 1998 baseline of \$1.988 billion (in billions of dollars) .....	\$2.629	\$2.300	\$2.400
FMS will increase to 75 percent the amount of delinquent debt that is referred to Treasury for collection, as compared to the amount of delinquent debt that is eligible for referral .....	83%	75%	75%

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

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
FMS will issue accurate government-wide accounting reports .....	Not in Plan	100%	100%
FMS will issue accurate government-wide accounting reports on time .....	Not in Plan	100%	100%
Percentage of agency reports for the Financial Report of the U.S. Government processed by FMS within the established standard range .....	Not in Plan	99%	100%

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

Identification code 20-1801-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	108	110	117
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	4	3	3
11.9 Total personnel compensation .....	114	115	122
12.1 Civilian personnel benefits .....	24	22	24
13.0 Benefits for former personnel .....	1		
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	17	17	17
23.3 Communications, utilities, and miscellaneous charges .....	11	14	14
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	3	4	4
25.2 Other services .....	19	25	24
25.3 Purchases of goods and services from Government accounts .....	3	5	5
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	8	7	7
26.0 Supplies and materials .....	4	5	5
31.0 Equipment .....	9	14	10
99.0 Subtotal, direct obligations .....	217	232	236
99.0 Reimbursable obligations .....	107	110	99
99.9 Total new obligations .....	324	342	335

**Personnel Summary**

Identification code 20-1801-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	2,028	2,081	2,057
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	27	40	36

PAYMENT TO DEPARTMENT OF JUSTICE, FIRREA RELATED CLAIMS

Program and Financing (in millions of dollars)

Identification code 20-0177-0-1-752	2000 actual	2001 est.	2002 est.
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	2	2	2
72.99 Obligated balance, start of year .....	2	2	2
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	2	2	
74.99 Obligated balance, end of year .....	2	2	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			

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

PAYMENT TO THE RESOLUTION FUNDING CORPORATION

Program and Financing (in millions of dollars)

Identification code 20-1851-0-1-908	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 41.0) .....	1,164	1,728	1,357
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	1,164	1,728	1,357
23.95 Total new obligations .....	-1,164	-1,728	-1,357
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	1,164	1,728	1,357
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	1,164	1,728	1,357
73.20 Total outlays (gross) .....	-1,164	-1,728	-1,357
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	1,164	1,728	1,357
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	1,164	1,728	1,357
90.00 Outlays .....	1,164	1,728	1,357

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

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

PAYMENT TO TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 20-1738-0-1-306	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Cheyenne River Sioux Tribe Terrestrial Wildlife restoration trust fund .....	4	4	4
00.02 Lower Breul Sioux Tribe terrestrial restoration trust fund .....	1	1	1
10.00 Total new obligations (object class 41.0) .....	5	5	5
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	5	5	5
23.95 Total new obligations .....	-5	-5	-5
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00 Appropriation .....	5	5	5
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	5	5	5
73.20 Total outlays (gross) .....	-5	-5	-5
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	5	5	5
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	5	5	5
90.00 Outlays .....	5	5	5

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

FEDERAL RESERVE BANK REIMBURSEMENT FUND

Program and Financing (in millions of dollars)

Identification code 20-1884-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 25.2) .....	117	129	132
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	51	61	61
22.00 New budget authority (gross) .....	127	129	132
23.90 Total budgetary resources available for obligation .....	178	190	193
23.95 Total new obligations .....	-117	-129	-132
24.40 Unobligated balance carried forward, end of year .....	61	61	61
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	127	129	132
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	26	61	61
72.99 Obligated balance, start of year .....	26	61	61
73.10 Total new obligations .....	117	129	132
73.20 Total outlays (gross) .....	-83	-129	-132
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	61	61	61
74.99 Obligated balance, end of year .....	61	61	61
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	32	68	71
86.98 Outlays from mandatory balances .....	51	61	61
87.00 Total outlays (gross) .....	83	129	132

**General and special funds—Continued**

**FEDERAL RESERVE BANK REIMBURSEMENT FUND—Continued**

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

Identification code 20-1884-0-1-803	2000 actual	2001 est.	2002 est.
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	127	129	132
90.00 Outlays .....	83	129	132

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

**INTEREST ON UNINVESTED FUNDS**

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

Identification code 20-1860-0-1-908	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 43.0) .....	6	6	6
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	6	6	6
23.95 Total new obligations .....	-6	-6	-6
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	6	6	6
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	21	22	23
72.99 Obligated balance, start of year .....	21	22	23
73.10 Total new obligations .....	6	6	6
73.20 Total outlays (gross) .....	-5	-5	-5
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	22	23	23
74.99 Obligated balance, end of year .....	22	23	23
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	5	5	5
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	6	6	6
90.00 Outlays .....	5	5	5

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

**FEDERAL INTEREST LIABILITIES TO THE STATES**

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

Identification code 20-1877-0-1-908	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 25.2) .....	10	14	13
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	10	14	13
23.95 Total new obligations .....	-10	-14	-13

<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	10	14	13
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	2	2	2
72.99 Obligated balance, start of year .....	2	2	2
73.10 Total new obligations .....	10	14	13
73.20 Total outlays (gross) .....	-9	-14	-13
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	2	2	2
74.99 Obligated balance, end of year .....	2	2	2
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	9	14	13
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	10	14	13
90.00 Outlays .....	9	14	13

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

**INTEREST PAID TO CREDIT FINANCING ACCOUNTS**

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

Identification code 20-1880-0-1-908	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 43.0) .....	4,287	3,787	3,734
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	4,287	3,787	3,734
23.95 Total new obligations .....	-4,287	-3,787	-3,734
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	4,287	3,787	3,734
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	4,287	3,787	3,734
73.20 Total outlays (gross) .....	-4,287	-3,787	-3,734
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	4,287	3,787	3,734
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	4,287	3,787	3,734
90.00 Outlays .....	4,287	3,787	3,734

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

**CLAIMS, JUDGMENTS, AND RELIEF ACTS**

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

Identification code 20-1895-0-1-808	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Claims for damages .....	2	11	10
00.03 Claims for contract disputes .....	305	64	50
00.91 Total claims adjudicated administratively .....	307	75	60

Judgments of the Court:				
01.01	Judgments, Court of Claims .....	11	52	40
01.02	Judgments, U.S. Courts .....	1,513	1,048	900
01.91	Total judgments of the courts .....	1,524	1,100	940
10.00	Total new obligations (object class 42.0) .....	1,831	1,175	1,000
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....	1,831	1,175	1,000
23.95	Total new obligations .....	-1,831	-1,175	-1,000
<b>New budget authority (gross), detail:</b>				
Mandatory:				
60.05	Appropriation (indefinite) .....	1,831	1,175	1,000
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	32	48	
72.99	Obligated balance, start of year .....	32	48	
73.10	Total new obligations .....	1,831	1,175	1,000
73.20	Total outlays (gross) .....	-1,815	-1,223	-1,000
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	48		
74.99	Obligated balance, end of year .....	48		
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	1,815	1,175	1,000
86.98	Outlays from mandatory balances .....		48	
87.00	Total outlays (gross) .....	1,815	1,223	1,000
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	1,831	1,175	1,000
90.00	Outlays .....	1,815	1,223	1,000

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

PAYMENT OF ANTI-TERRORISM JUDGMENTS

Program and Financing (in millions of dollars)

Identification code 20-1811-0-1-808			
	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00	Total new obligations (object class 42.0) .....	382	
<b>Budgetary resources available for obligation:</b>			
22.00	New budget authority (gross) .....	382	
23.95	Total new obligations .....	-382	
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05	Appropriation (indefinite) .....	382	
<b>Change in unpaid obligations:</b>			
73.10	Total new obligations .....	382	
73.20	Total outlays (gross) .....	-382	
<b>Outlays (gross), detail:</b>			
86.97	Outlays from new mandatory authority .....	382	
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....	382	
90.00	Outlays .....	382	

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

ENERGY SECURITY RESERVE

Program and Financing (in millions of dollars)

Identification code 20-0112-0-1-271			
	2000 actual	2001 est.	2002 est.
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year .....	304	
22.10	Resources available from recoveries of prior year obligations .....	342	
22.40	Capital transfer to general fund .....	-646	
23.90	Total budgetary resources available for obligation .....		
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	342	
72.99	Obligated balance, start of year .....	342	
73.45	Recoveries of prior year obligations .....	-342	
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		
90.00	Outlays .....		

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

BIOMASS ENERGY DEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 20-0114-0-1-271			
	2000 actual	2001 est.	2002 est.
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year .....	55	10
22.00	New budget authority (gross) .....	-45	2
23.90	Total budgetary resources available for obligation .....	10	12
24.40	Unobligated balance carried forward, end of year .....	10	12
<b>New budget authority (gross), detail:</b>			
Discretionary:			
41.00	Transferred to other accounts .....	-49	-2
43.00	Appropriation (total discretionary) .....	-49	-2
68.00	Spending authority from offsetting collections: Offsetting collections (cash) .....	4	4
70.00	Total new budget authority (gross) .....	-45	2
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	2	1
72.99	Obligated balance, start of year .....	2	1
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	1	
74.99	Obligated balance, end of year .....	1	
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.40	Offsetting collections (cash) from: Non-Federal sources .....	-4	-4
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....	-49	-2
90.00	Outlays .....	-4	-4

This account was created to provide loan guarantees for the construction of biomass-to-ethanol facilities, as authorized

**General and special funds—Continued**

**BIOMASS ENERGY DEVELOPMENT—Continued**

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

**Public enterprise revolving fund:**

**CHECK FORGERY INSURANCE FUND**

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

Identification code 20-4109-0-3-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Direct program .....	3	4	3
09.01 Reimbursable program .....	25	23	25
10.00 Total new obligations .....	28	27	28
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	4	11	11
22.00 New budget authority (gross) .....	35	27	28
23.90 Total budgetary resources available for obligation	39	38	39
23.95 Total new obligations .....	-28	-27	-28
24.40 Unobligated balance carried forward, end of year .....	11	11	11
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	10	4	3
69.00 Offsetting collections (cash) .....	25	23	25
70.00 Total new budget authority (gross) .....	35	27	28
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	28	27	28
73.20 Total outlays (gross) .....	-28	-27	-28
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	25	23	25
86.98 Outlays from mandatory balances .....	3	4	3
87.00 Total outlays (gross) .....	28	27	28
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-25	-23	-25
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	10	4	3
90.00 Outlays .....	3	4	3

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

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

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

Identification code 20-4109-0-3-803	2000 actual	2001 est.	2002 est.
42.0 Direct obligations: Insurance claims and indemnities	3	4	3
42.0 Reimbursable obligations: Insurance claims and indemnities .....	25	23	25
99.9 Total new obligations .....	28	27	28

**Trust Funds**

**CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND**

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

Identification code 20-8209-0-7-306	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....	5	10	16
Receipts:			
02.40 General fund payments, Cheyenne river sioux tribe terrestrial wildlife habitat restoration .....	4	4	4
02.41 Earnings on investments .....		1	1
02.42 General fund payments, Lower bruel sioux tribe terrestrial wildlife habitat restoration .....	1	1	1
02.99 Total receipts and collections .....	5	6	6
04.00 Total: Balances and collections .....	10	16	22
Appropriations:			
05.00 Cheyenne river sioux tribe terrestrial wildlife habitat restoration .....			
07.99 Balance, end of year .....	10	16	22

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

Identification code 20-8209-0-7-306	2000 actual	2001 est.	2002 est.
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.27 Appropriation (trust fund, indefinite) .....	5	5	5
60.45 Portion precluded from obligation .....	-5	-5	-5
62.50 Appropriation (total mandatory) .....			
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities: Par value .....		10	16
92.02 Total investments, end of year: Federal securities: Par value .....	10	16	22

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

**FEDERAL FINANCING BANK ACTIVITIES**

**Federal Funds**

**Intragovernmental funds:**

**FEDERAL FINANCING BANK**

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

Identification code 20-4521-0-4-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
09.01 Administrative expenses .....	2	2	2
09.02 Interest on borrowings from Treasury .....	1,979	2,031	2,136
09.03 Interest on borrowings from civil service retirement trust fund .....	1,337	1,337	1,337
10.00 Total new obligations .....	3,318	3,370	3,475
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	34		
22.00 New budget authority (gross) .....	3,284	3,370	3,475
23.90 Total budgetary resources available for obligation	3,318	3,370	3,475
23.95 Total new obligations .....	-3,318	-3,370	-3,475
<b>New budget authority (gross), detail:</b>			
Mandatory:			
67.15 Authority to borrow (indefinite) .....	5	17	15

69.00	Offsetting collections (cash) .....	3,280	3,353	3,461
70.00	Total new budget authority (gross) .....	3,284	3,370	3,475
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	337	342	337
72.99	Obligated balance, start of year .....	337	342	337
73.10	Total new obligations .....	3,318	3,370	3,475
73.20	Total outlays (gross) .....	-3,314	-3,375	-3,475
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	342	337	337
74.99	Obligated balance, end of year .....	342	337	337
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	3,280	3,370	3,476
86.98	Outlays from mandatory balances .....	34	4	.....
87.00	Total outlays (gross) .....	3,314	3,375	3,475
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-3,280	-3,353	-3,461
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	4	17	14
90.00	Outlays .....	34	22	15

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

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

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

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

## NET LENDING AND LOANS OUTSTANDING, END OF YEAR

	(in millions of dollars)		
	2000 actual	2001 est.	2002 est.
<b>A. Department of Agriculture:</b>			
1. Rural housing loans:			
Lending, net .....	-1,585	-385	.....
Loans outstanding .....	5,540	5,155	5,155
2. Rural development loans:			
Lending, net .....	.....	-975	-1,485
Loans outstanding .....	3,410	2,435	950
3. Rural Utilities Service:			
Lending, net .....	-1,167	-377	-33
Loans outstanding .....	17,316	16,939	16,906
<b>B. Department of Defense:</b>			
1. Defense working capital funds:			
Lending, net .....	-91	-106	-161
Loans outstanding .....	1,047	941	780
<b>C. Department of Education:</b>			
1. Historically black colleges and universities:			
Lending, net .....	10	8	10
Loans outstanding .....	21	28	39
<b>D. Department of Health and Human Services:</b>			
1. Health maintenance organizations:			
Lending, net .....	-2	.....	.....
Loans outstanding .....	.....	.....	.....
2. Medical facility loans:			
Lending, net .....	-3	-1	.....
Loans outstanding .....	1	.....	.....
<b>E. Department of Housing and Urban Development:</b>			
1. Section 108 guaranteed loans:			
Lending, net .....	-3	-2	-2
Loans outstanding .....	11	9	7
2. Low-rent public housing:			
Lending, net .....	-71	-71	-71
Loans outstanding .....	1,348	1,277	1,206
<b>F. Department of the Interior:</b>			
1. Territory of the Virgin Islands:			
Lending, net .....	-1	-2	-2
Loans outstanding .....	15	13	11
<b>G. Department of Transportation:</b>			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net .....	(*)	.....	.....
Loans outstanding .....	4	4	4
<b>H. General Services Administration:</b>			
1. Federal buildings fund:			
Lending, net .....	-92	-55	-25
Loans outstanding .....	2,313	2,258	2,233
<b>I. International Assistance Programs:</b>			
1. Foreign military sales credit:			
Lending, net .....	-220	-234	-234
Loans outstanding .....	2,390	2,156	1,922
<b>J. Small Business Administration:</b>			
1. Section 503 guaranteed loans:			
Lending, net .....	-35	-22	-20
Loans outstanding .....	159	137	117
<b>K. Postal Service:</b>			
Lending, net .....	2,983	3,051	2,687
Loans outstanding .....	9,262	12,313	15,000
<b>Total lending:</b>			
Lending, net .....	-279	829	664
Loans outstanding .....	42,837	43,666	44,331

\* \$500 thousand or less.

## Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	1999 actual	2000 actual	2001 est.	2002 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury .....	610	576	581	581

## Intragovernmental funds—Continued

## FEDERAL FINANCING BANK—Continued

## Balance Sheet (in millions of dollars)—Continued

Identification code 20-4521-0-4-803	1999 actual	2000 actual	2001 est.	2002 est.
Investments in US securities:				
1104 Agency securities, par .....	43,003	42,724	43,553	44,218
1106 Receivables, net .....	910	1,023	959	698
1999 Total assets .....	44,523	44,323	45,093	45,497
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable .....	1,235	1,351	1,290	1,030
Debt:				
2103 Borrowing from Treasury .....	28,276	27,973	28,824	29,503
2103 Borrowing from the Civil service retirement trust fund .....	15,000	15,000	15,000	15,000
2999 Total liabilities .....	44,511	44,324	45,114	45,533
NET POSITION:				
3300 Cumulative results of operations .....	12	-1	-22	-37
3999 Total net position .....	12	-1	-22	-37
4999 Total liabilities and net position .....	44,523	44,322	45,092	45,496

## Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	2000 actual	2001 est.	2002 est.
25.2 Other services .....	2	2	2
43.0 Interest and dividends .....	3,316	3,368	3,473
99.9 Total new obligations .....	3,318	3,370	3,475

## BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

## Federal Funds

## General and special funds:

## SALARIES AND EXPENSES

For necessary expenses of the Bureau of Alcohol, Tobacco and Firearms, including purchase of not to exceed 812 vehicles for police-type use, of which 650 shall be for replacement only, and hire of passenger motor vehicles; hire of aircraft; services of expert witnesses at such rates as may be determined by the Director; for payment of per diem and/or subsistence allowances to employees where a major investigative assignment requires an employee to work 16 hours or more per day or to remain overnight at his or her post of duty; not to exceed \$20,000 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; not to exceed \$50,000 for cooperative research and development programs for Laboratory Services and Fire Research Center activities; and provision of laboratory assistance to State and local agencies, with or without reimbursement, **[\$768,695,000]** \$803,521,000, of which not to exceed \$1,000,000 shall be available for the payment of attorneys' fees as provided by 18 U.S.C. 924(d)(2); of which up to \$2,000,000 shall be available for the equipping of any vessel, vehicle, equipment, or aircraft available for official use by a State or local law enforcement agency if the conveyance will be used in joint law enforcement operations with the Bureau of Alcohol, Tobacco and Firearms and for the payment of overtime salaries including Social Security and Medicare, travel, fuel, training, equipment, supplies, and other similar costs of State and local law enforcement personnel, including sworn officers and support personnel, that are incurred in joint operations with the Bureau of Alcohol, Tobacco and Firearms: *Provided*, That no funds made available by this or any other Act may be used to transfer the functions, missions, or activities of the Bureau of Alcohol, Tobacco and Firearms to other agencies or Departments in fiscal year **[2001]** 2002: *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 main-

tained by Federal firearms licensees: *Provided further*, That no funds appropriated herein shall be used to pay administrative expenses or the compensation of any officer or employee of the United States to implement an amendment or amendments to 27 CFR 178.118 or to change the definition of "Curios or relics" in 27 CFR 178.11 or remove any item from ATF Publication 5300.11 as it existed on January 1, 1994: *Provided further*, That none of the funds appropriated herein shall be available to investigate or act upon applications for relief from Federal firearms disabilities under 18 U.S.C. 925(c): *Provided further*, That such funds shall be available to investigate and act upon applications filed by corporations for relief from Federal firearms disabilities under 18 U.S.C. 925(c): *Provided further*, That no funds under this Act may be used to electronically retrieve information gathered pursuant to 18 U.S.C. 923(g)(4) by name or any personal identification code. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

**[For an additional amount, \$4,148,000, for participation in Joint Terrorism Task Forces.]** (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

## Program and Financing (in millions of dollars)

Identification code 20-1000-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Reduce violent crime .....	445	606	628
00.02 Collect revenue .....	57	77	80
00.03 Protect the public .....	67	92	96
01.92 Total direct program .....	569	775	804
09.01 Reimbursable program .....	47	50	47
10.00 Total new obligations .....	616	825	851
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	11	4	.....
22.00 New budget authority (gross) .....	611	821	851
22.10 Resources available from recoveries of prior year obligations .....	2	.....	.....
23.90 Total budgetary resources available for obligation .....	624	825	851
23.95 Total new obligations .....	-616	-825	-851
23.98 Unobligated balance expiring or withdrawn .....	-4	.....	.....
24.40 Unobligated balance carried forward, end of year .....	4	.....	.....
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	566	773	804
40.76 Reduction pursuant to P.L. 106-113 .....	-1	.....	.....
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent) .....	.....	-2	.....
41.00 Transferred to other accounts .....	-3	.....	.....
43.00 Appropriation (total discretionary) .....	562	771	804
50.00 Reappropriation .....	2	.....	.....
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash) .....	9	50	47
68.10 Change in uncollected customer payments from Federal sources .....	38	.....	.....
68.90 Spending authority from offsetting collections (total discretionary) .....	47	50	47
70.00 Total new budget authority (gross) .....	611	821	851
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	75	135	172
72.95 Uncollected customer payments from Federal sources, start of year .....	.....	-38	-38
72.99 Obligated balance, start of year .....	75	97	134
73.10 Total new obligations .....	616	825	851
73.20 Total outlays (gross) .....	-555	-788	-850
73.45 Recoveries of prior year obligations .....	-2	.....	.....
74.00 Change in uncollected customer payments from Federal sources .....	-38	.....	.....
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	135	172	173
74.95 Uncollected customer payments from Federal sources, end of year .....	-38	-38	-38
74.99 Obligated balance, end of year .....	97	134	135

<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	496	744	771
86.93	Outlays from discretionary balances .....	59	44	79
87.00	Total outlays (gross) .....	555	788	850
<b>Offsets:</b>				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
Federal sources:				
88.00	Drug enforcement .....	-2	-10	-9
88.00	Other Federal sources .....	-7	-40	-38
88.90	Total, offsetting collections (cash) .....	-9	-50	-47
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources .....	-38		
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	564	771	804
90.00	Outlays .....	546	738	803

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

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

**PERFORMANCE AND WORKLOAD MEASURES**

	2000 actual	2001 est.	2002 est.
<b>Reduce Violent Crime:</b>			
Crime related costs avoided (\$ billions) .....	\$1.56	\$2.12	\$2.65
Future firearms crimes avoided .....	743,706	960,000	1,170,000
Number of persons trained/developed .....	87,859	n/a	n/a
Number of trace requests .....	209,369	215,000	215,000
Average trace response time (# of days) .....	10.2	10.0	10.0
Number of personnel trained in IVRS .....	n/a	6,000	6,000
NRT customer satisfaction rating .....	n/a	90%	90%
<b>Collect the Revenue:</b>			
Taxes and fees collected from the alcohol, firearms and explosives industries (\$ billion) .....	\$14.1	\$13.6	\$13.6
Ratio of taxes and fees collected vs. resources expended to collect .....	\$207: \$1	\$200: \$1	\$200: \$1
Burden hours reduced .....	6,922	n/a	n/a
Percent of entities filing electronically .....	n/a	0%	1%
<b>Protect the Public:</b>			
Response to unsafe conditions and product deficiencies discovered (explosives) .....	1,119	850	850
The number of commodity seminars held .....	175	175	175
<b>Workload Measures:</b>			
Number of inspections (explosives) .....	3,964	4,500	4,500
Percent of population inspected (firearms) .....	8%	10%	10%

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

Identification code 20-1000-0-1-751	2000 actual	2001 est.	2002 est.	
<b>Direct obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	248	270	305
11.3	Other than full-time permanent .....	2	3	3
11.5	Other personnel compensation .....	30	39	48
11.9	Total personnel compensation .....	280	312	356
12.1	Civilian personnel benefits .....	97	118	133
21.0	Travel and transportation of persons .....	17	28	30
22.0	Transportation of things .....	3	3	3
23.1	Rental payments to GSA .....	40	46	49
23.3	Communications, utilities, and miscellaneous charges .....	18	25	24

24.0	Printing and reproduction .....	2	2	2
25.2	Other services .....	68	135	128
26.0	Supplies and materials .....	10	14	13
31.0	Equipment .....	34	92	65
99.0	Subtotal, direct obligations .....	569	775	803
99.0	Reimbursable obligations .....	47	50	47
99.5	Below reporting threshold .....			1
99.9	Total new obligations .....	616	825	851

**Personnel Summary**

Identification code 20-1000-0-1-751	2000 actual	2001 est.	2002 est.	
<b>Direct:</b>				
1001	Total compensable workyears: Full-time equivalent employment .....	4,219	4,642	4,982
<b>Reimbursable:</b>				
2001	Total compensable workyears: Full-time equivalent employment .....	118	103	103

**LABORATORY FACILITIES AND HEADQUARTERS**

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

Identification code 20-1003-0-1-751	2000 actual	2001 est.	2002 est.	
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	61	50	20
72.99	Obligated balance, start of year .....	61	50	20
73.20	Total outlays (gross) .....	-11	-30	-20
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	50	20	
74.99	Obligated balance, end of year .....	50	20	
<b>Outlays (gross), detail:</b>				
86.93	Outlays from discretionary balances .....	11	30	20
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....			
90.00	Outlays .....	11	30	20

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

**INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO**

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

Identification code 20-5737-0-2-806	2000 actual	2001 est.	2002 est.	
01.99	Balance, start of year .....			
<b>Receipts:</b>				
02.00	Deposits, internal revenue collections for Puerto Rico .....	297	315	246
<b>Appropriations:</b>				
05.00	Internal revenue collections for Puerto Rico .....	-297	-315	-246
07.99	Balance, end of year .....			

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

Identification code 20-5737-0-2-806	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
10.00	Total new obligations (object class 41.0) .....	297	315	246
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....	297	315	246
23.95	Total new obligations .....	-297	-315	-246
<b>New budget authority (gross), detail:</b>				
Mandatory:				
60.25	Appropriation (special fund, indefinite) .....	297	315	246
<b>Change in unpaid obligations:</b>				
73.10	Total new obligations .....	297	315	246

**General and special funds—Continued**

**INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO—Continued**

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

Identification code 20-5737-0-2-806	2000 actual	2001 est.	2002 est.
73.20 Total outlays (gross) .....	-297	-315	-246
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	297	315	246
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	297	315	246
90.00 Outlays .....	297	315	246

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

**UNITED STATES CUSTOMS SERVICE**

*Federal Funds*

**General and special funds:**

**SALARIES AND EXPENSES**

For necessary expenses of the United States Customs Service, including purchase and lease of [up to 1,050] motor vehicles [of which 550 are for replacement only and of which 1,030 are for police-type use and commercial operations]; hire of motor vehicles; contracting with individuals for personal services abroad; not to exceed \$40,000 for official reception and representation expenses; and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service, [\$1,863,765,000] \$1,961,764,000, of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (19 U.S.C. 58c(f)(3)), shall be derived from that Account; of the total, not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations; not to exceed \$4,000,000 shall be available until expended for research; of which not less than \$100,000 shall be available to promote public awareness of the child pornography tipline; of which not less than \$200,000 shall be available for Project Alert; not to exceed \$5,000,000 shall be available until expended for conducting special operations pursuant to 19 U.S.C. 2081; not to exceed \$8,000,000 shall be available until expended for the procurement of automation infrastructure items, including hardware, software, and installation; and not to exceed \$5,000,000 shall be available until expended for repairs to Customs facilities: *Provided*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: *Provided further*, That notwithstanding any other provision of law, the fiscal year aggregate overtime limitation prescribed in subsection 5(c)(1) of the Act of February 13, 1911 (19 U.S.C. 261 and 267) shall be \$30,000. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

[For an additional amount, \$18,934,000: *Provided*, That \$10,000,000 shall be for technology and infrastructure along the northern border: *Provided further*, That \$6,600,000 shall be for hiring counterterrorism agents for deployment along the northern border: *Provided further*, That none of the funds provided for the northern border shall be obligated until the Commissioner of the Customs Service submits for approval to the Committees on Appropriations a plan for the deployment of the resources and personnel: *Provided further*, That \$2,334,000 shall be for participation in Joint Terrorism Task Forces.] (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0602-0-1-751	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....			
<b>Receipts:</b>			
02.60 U.S. Customs users fees account, conveyance/pas-senger/other .....	299	300	320

02.61 U.S. Customs user fee accounts, merchandise proc-essing, Treasury .....	980	1,000	1,020
02.99 Total receipts and collections .....	1,279	1,300	1,340
<b>Appropriations:</b>			
05.00 Salaries and expenses .....	-1,279	-1,300	-1,340
05.99 Total appropriations .....	-1,279	-1,300	-1,340
07.99 Balance, end of year .....			

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

Identification code 20-0602-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
<b>Direct program:</b>			
00.04 Commercial .....	1,165	1,305	1,232
00.05 Drug and other enforcement .....	946	1,111	1,050
09.01 Reimbursable program .....	542	503	455
10.00 Total new obligations .....	2,653	2,919	2,737
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	877	802	513
22.00 New budget authority (gross) .....	2,565	2,630	2,737
22.10 Resources available from recoveries of prior year obli-gations .....	16		
23.90 Total budgetary resources available for obligation .....	3,458	3,432	3,250
23.95 Total new obligations .....	-2,653	-2,919	-2,737
23.98 Unobligated balance expiring or withdrawn .....	-3		
24.40 Unobligated balance carried forward, end of year .....	802	513	513

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.05 Appropriation (indefinite) .....	725	883	942
40.25 Appropriation (special fund, indefinite)(Customs user fees) .....	980	1,000	1,020
40.76 Reduction pursuant to P.L. 106-113 .....	-7		
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent) .....		-4	
42.00 Transferred from other accounts .....	25	3	
43.00 Appropriation (total discretionary) .....	1,723	1,882	1,962
<b>Mandatory:</b>			
60.25 Appropriation (special fund, indefinite)(Customs user fee) .....	299	300	320
<b>Spending authority from offsetting collections:</b>			
<b>Discretionary:</b>			
68.00 Offsetting collections (cash) .....	525	502	501
68.10 Change in uncollected customer payments from Federal sources .....	11	-54	-46
68.15 Adjustments to uncollected customer payments from Federal sources .....	7		
68.90 Spending authority from offsetting collections (total discretionary) .....	542	448	455
70.00 Total new budget authority (gross) .....	2,565	2,630	2,737

**Change in unpaid obligations:**

<b>Unpaid obligations, start of year:</b>			
72.40 Unpaid obligations, start of year .....	454	475	962
72.95 Uncollected customer payments from Federal sources, start of year .....	-98	-109	-55
72.99 Obligated balance, start of year .....	356	366	907
73.10 Total new obligations .....	2,653	2,919	2,737
73.20 Total outlays (gross) .....	-2,608	-2,432	-2,727
73.40 Adjustments in expired accounts (net) .....	-8		-20
73.45 Recoveries of prior year obligations .....	-16		
74.00 Change in uncollected customer payments from Federal sources .....	-11	54	
<b>Unpaid obligations, end of year:</b>			
74.40 Unpaid obligations, end of year .....	475	962	906
74.95 Uncollected customer payments from Federal sources, end of year .....	-109	-55	-9
74.99 Obligated balance, end of year .....	366	907	897

**Outlays (gross), detail:**

86.90 Outlays from new discretionary authority .....	2,078	2,142	2,221
86.93 Outlays from discretionary balances .....	203	20	188
86.97 Outlays from new mandatory authority .....	299	270	288
86.98 Outlays from mandatory balances .....	28		30
87.00 Total outlays (gross) .....	2,608	2,432	2,727

Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources .....	- 512	- 491	- 489
88.40	Non-Federal sources .....	- 13	- 11	- 12
88.90	Total, offsetting collections (cash) .....	- 525	- 502	- 501
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources .....	- 11	54	46
88.96	Adjustment to uncollected customer payments from Federal sources .....	- 7		
Net budget authority and outlays:				
89.00	Budget authority .....	2,022	2,182	2,282
90.00	Outlays .....	2,083	1,930	2,226

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

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

**WORKLOAD DATA**

	2000 actual	2001 est.	2002 est.
Total Commercial Entry Summaries (millions) .....	23.6	25.8	27.0
Total Passengers (in millions):			
Land .....	397.3	409.5	423.5
Air .....	80.5	84.2	86.7
Sea .....	11.0	11.5	11.5
Total Carriers (thousands):			
Land .....	140.8	146.6	149.8
Air .....	971.0	1,002.8	1,032.4
Sea .....	6,024.5	6,116.2	6,520.5

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
Overall Trade Compliance Rate .....	90%	90%	90%
Overall Passenger Compliance Rate:			
Land .....	99.5%	98.0%	99%
Air .....	98.4%	97.8%	99%
Revenue Collection Compliance Rate .....	98.7%	99%	99%
Collection (billions \$) .....	22.1	22.1	22.1

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

**PERFORMANCE MEASURES**

	2000 actual	2001 est.	2002 est.
Quantity of narcotics seized (thousands of lbs.):			
Heroin .....	2.6	2.6	2.6
Cocaine .....	150.0	160.0	160.0
Marijuana .....	1,129.0	1,370.0	1,370.0
Number of narcotics seizures:			
Heroin .....	859	860	860
Cocaine .....	2,489	2,500	2,500
Marijuana .....	14,861	15,280	15,280

The North American Free Trade Agreement Implementation Act (Public Law 103-182) extended the collection of existing Customs user fees (merchandise and passenger fees) through September 2003.

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

Identification code 20-0602-0-1-751	2000 actual	2001 est.	2002 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	915	977	1,031
11.3	Other than full-time permanent .....	17	21	21
11.5	Other personnel compensation .....	227	221	229
11.9	Total personnel compensation .....	1,159	1,219	1,281
12.1	Civilian personnel benefits .....	303	384	358
21.0	Travel and transportation of persons .....	31	49	44
22.0	Transportation of things .....	4	7	7
23.1	Rental payments to GSA .....	166	196	207
23.2	Rental payments to others .....	3	1	1
23.3	Communications, utilities, and miscellaneous charges .....	34	46	45
24.0	Printing and reproduction .....	4	4	4
25.1	Advisory and assistance services .....	30	35	34
25.2	Other services .....	143	113	89
25.3	Purchases of goods and services from Government accounts .....	18	26	20
25.4	Operation and maintenance of facilities .....	14	17	16
25.5	Research and development contracts .....	2	2	1
25.7	Operation and maintenance of equipment .....	42	51	71
26.0	Supplies and materials .....	24	28	26
31.0	Equipment .....	130	233	75
32.0	Land and structures .....	1	1	
41.0	Grants, subsidies, and contributions .....	1	1	
42.0	Insurance claims and indemnities .....	2		
91.0	Unvouchered .....		3	3
99.0	Subtotal, direct obligations .....	2,111	2,416	2,282
99.0	Reimbursable obligations .....	542	503	455
99.9	Total new obligations .....	2,653	2,919	2,737

**Personnel Summary**

Identification code 20-0602-0-1-751	2000 actual	2001 est.	2002 est.	
Direct:				
1001	Total compensable workyears: Full-time equivalent employment .....	16,796	17,479	17,849
Reimbursable:				
2001	Total compensable workyears: Full-time equivalent employment .....	2,079	1,988	1,808

**OPERATION, MAINTENANCE AND PROCUREMENT, AIR AND MARINE INTERDICTION PROGRAMS**

For expenses, not otherwise provided for, necessary for the operation and maintenance of marine vessels, aircraft, and other related equipment of the Air and Marine Programs, including operational training and mission-related travel, and rental payments for facilities occupied by the air or marine interdiction and demand reduction programs, the operations of which include the following: the interdiction of narcotics and other goods; the provision of support to Customs and other Federal, State, and local agencies in the enforcement or administration of laws enforced by the Customs Service; and, at the discretion of the Commissioner of Customs, the provision of assistance to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts, **[\$133,228,000] \$162,637,000**, which shall remain available until expended: *Provided*, That no aircraft or other related equipment, with the exception of aircraft which is one of a kind and has been identified as excess to Customs requirements and aircraft which has been damaged beyond repair, shall be transferred to any other Federal agency, department, or office outside of the Department of the Treasury, during fiscal year **[2001] 2002** without **[the prior approval of] notice** to the Committees on Appropriations. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

**[For an additional amount of \$7,000,000, to remain available until expended, for necessary expenses associated with procurement of two aircraft and related equipment expenses associated with aviation standardization and training at the Customs National Aviation Center in Oklahoma City, Oklahoma: *Provided*, That none of the funds provided shall be available for obligation until an expenditure plan is submitted for approval to the Committees on Appropriations.] (Division A, Miscellaneous Appropriations Act, 2001, as enacted by section 1(a)(4) of P.L. 106-554.)**

**General and special funds—Continued**

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

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

Identification code 20-0604-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Air and marine interdiction .....	110	201	98
00.02 P3 interdiction .....	62	60	40
00.03 Procurement .....	2	1	25
09.01 Reimbursable program .....	3		1
10.00 Total new obligations .....	177	262	164
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	109	122	1
22.00 New budget authority (gross) .....	180	140	164
22.10 Resources available from recoveries of prior year obligations .....	11		
23.90 Total budgetary resources available for obligation	300	262	165
23.95 Total new obligations .....	-177	-262	-164
24.40 Unobligated balance carried forward, end of year .....	122	1	-1
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	41	140	163
40.15 Appropriation (emergency) .....	68		
42.00 Transferred from other accounts .....	68		
43.00 Appropriation (total discretionary) .....	177	140	163
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash) .....	6		1
68.10 Change in uncollected customer payments from Federal sources .....	-3		
68.90 Spending authority from offsetting collections (total discretionary) .....	3		1
70.00 Total new budget authority (gross) .....	180	140	164
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	181	155	236
72.95 Uncollected customer payments from Federal sources, start of year .....	-4	-1	-1
72.99 Obligated balance, start of year .....	177	154	235
73.10 Total new obligations .....	177	262	164
73.20 Total outlays (gross) .....	-190	-180	-180
73.40 Adjustments in expired accounts (net) .....	-2		
73.45 Recoveries of prior year obligations .....	-11		
74.00 Change in uncollected customer payments from Federal sources .....	3		
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	155	236	219
74.95 Uncollected customer payments from Federal sources, end of year .....	-1	-1	-1
74.99 Obligated balance, end of year .....	154	235	218
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	86	98	115
86.93 Outlays from discretionary balances .....	104	82	65
87.00 Total outlays (gross) .....	190	180	180
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-6		-1
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources .....	3		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	177	140	163
90.00 Outlays .....	184	180	179

The Customs Air and Marine Interdiction Program combats the illegal entry of narcotics and other goods into the United States. This appropriation provides capital procurement and

total operations and maintenance for the Customs air and marine program. This program also provides support for the interdiction of narcotics by other Federal, State and local agencies.

The Customs Service will continue implementation of the Western Hemisphere Drug Elimination Act (WHDEA). \$35 million in new funding will intensify WHDEA activities, including the purchase of new equipment as well as other enhancements, to improve interdiction efforts against drug transit operations in the source zone.

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

Identification code 20-0604-0-1-751	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	7	9	9
22.0 Transportation of things .....		1	1
23.2 Rental payments to others .....	2	2	3
23.3 Communications, utilities, and miscellaneous charges .....	3	4	4
25.1 Advisory and assistance services .....	1	1	
25.2 Other services .....	12	12	74
25.3 Purchases of goods and services from Government accounts .....	4	4	
25.4 Operation and maintenance of facilities .....	1	1	
25.7 Operation and maintenance of equipment .....	60	83	
26.0 Supplies and materials .....	39	38	36
31.0 Equipment .....	44	107	36
99.0 Subtotal, direct obligations .....	173	262	163
99.0 Reimbursable obligations .....	3		1
99.5 Below reporting threshold .....	1		
99.9 Total new obligations .....	177	262	164

**AUTOMATION MODERNIZATION**

For expenses not otherwise provided for Customs automated systems, **[\$258,400,000] \$257,832,000**, to remain available until expended, of which \$5,400,000 shall be for the International Trade Data System, and not less than \$130,000,000 shall be for the development of the Automated Commercial Environment: *Provided*, That none of the funds appropriated under this heading may be obligated for the Automated Commercial Environment until the United States Customs Service prepares and submits to the Committees on Appropriations a final plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including OMB Circular A-11, part 3; (2) complies with the United States Customs Service's Enterprise Information Systems Architecture; (3) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government; (4) is reviewed and approved by the Customs Investment Review Board, the Department of the Treasury, and the Office of Management and Budget; and (5) is reviewed by the General Accounting Office: *Provided further*, That none of the funds appropriated under this heading may be obligated for the Automated Commercial Environment until that final expenditure plan has been approved by the Committees on Appropriations. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

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

Identification code 20-0610-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.04 Commercial .....		258	258
10.00 Total new obligations .....		258	258
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....		257	258
23.95 Total new obligations .....		-258	-258
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....		258	258
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent) .....		-1	

43.00	Appropriation (total discretionary) .....	258	258
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....		116
72.99	Obligated balance, start of year .....		116
73.10	Total new obligations .....	258	258
73.20	Total outlays (gross) .....	-142	-214
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	116	159
74.99	Obligated balance, end of year .....	116	159
<b>Outlays (gross), detail:</b>			
86.90	Outlays from new discretionary authority .....	142	142
86.93	Outlays from discretionary balances .....		72
87.00	Total outlays (gross) .....	142	214
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....	257	258
90.00	Outlays .....	142	214

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

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

Identification code 20-0610-0-1-751	2000 actual	2001 est.	2002 est.
21.0	Travel and transportation of persons .....	1	1
23.1	Rental payments to GSA .....	9	9
25.2	Other services .....	153	153
26.0	Supplies and materials .....	1	1
31.0	Equipment .....	94	94
99.9	Total new obligations .....	258	258

90.00	Outlays .....	1	1	5
-------	---------------	---	---	---

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

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

Identification code 20-0608-0-1-751	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
25.2	Other services .....		12
31.0	Equipment .....	1	1
99.0	Subtotal, direct obligations .....	1	13
99.5	Below reporting threshold .....	1	
99.9	Total new obligations .....	2	13

**CONTINUED DUMPING AND SUBSIDY OFFSET**

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

Identification code 20-5688-0-2-751	2000 actual	2001 est.	2002 est.
01.99	Balance, start of year .....		200
<b>Receipts:</b>			
02.00	Antidumping and countervailing duties, Continued dumping and subsidy offset .....	200	200
04.00	Total: Balances and collections .....	200	400
<b>Appropriations:</b>			
05.00	Continued dumping and subsidy offset .....		-200
07.99	Balance, end of year .....	200	200

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

Identification code 20-5688-0-2-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00	Total new obligations (object class 41.0) .....		200

**Budgetary resources available for obligation:**

22.00	New budget authority (gross) .....		200
23.95	Total new obligations .....		-200

**New budget authority (gross), detail:**

<b>Mandatory:</b>			
60.25	Appropriation (special fund, indefinite) .....		200

**Change in unpaid obligations:**

73.10	Total new obligations .....		200
73.20	Total outlays (gross) .....		-200

**Outlays (gross), detail:**

86.97	Outlays from new mandatory authority .....		200
-------	--	--	-----

**Net budget authority and outlays:**

89.00	Budget authority .....		200
90.00	Outlays .....		200

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

**CUSTOMS SERVICES AT SMALL AIRPORTS**

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

Identification code 20-5694-0-2-751	2000 actual	2001 est.	2002 est.
01.99	Balance, start of year .....		
<b>Receipts:</b>			
02.20	User fees for customs service .....	3	3
02.80	Customs services at small airports, offsetting collections .....	1	1
02.99	Total receipts and collections .....	4	4

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

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

Identification code 20-0608-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00	Total new obligations .....	2	13
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year .....	15	13
23.95	Total new obligations .....	-2	-13
24.40	Unobligated balance carried forward, end of year .....	13	
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	1	2
72.99	Obligated balance, start of year .....	1	2
73.10	Total new obligations .....	2	13
73.20	Total outlays (gross) .....	-1	-1
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	2	14
74.99	Obligated balance, end of year .....	2	14
<b>Outlays (gross), detail:</b>			
86.93	Outlays from discretionary balances .....	1	1
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		

## General and special funds—Continued

## CUSTOMS SERVICES AT SMALL AIRPORTS—Continued

## Unavailable Collections (in millions of dollars)—Continued

Identification code 20-5694-0-2-751	2000 actual	2001 est.	2002 est.
Appropriations:			
05.00 Customs services at small airports .....	-4	-4	-4
05.99 Total appropriations .....	-4	-4	-4
07.99 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 20-5694-0-2-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Direct program .....	2	3	3
09.01 Reimbursable program .....	1	1	1
10.00 Total new obligations .....	3	4	4
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	2	3	1
22.00 New budget authority (gross) .....	4	4	4
23.90 Total budgetary resources available for obligation	6	7	5
23.95 Total new obligations .....	-3	-4	-4
24.40 Unobligated balance carried forward, end of year .....	3	1	3
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.25 Appropriation (special fund, indefinite) .....	3	3	3
68.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	1	1	1
70.00 Total new budget authority (gross) .....	3	4	4

## Change in unpaid obligations:

Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	1	1	1
72.99 Obligated balance, start of year .....	1	1	1
73.10 Total new obligations .....	3	4	4
73.20 Total outlays (gross) .....	-3	-3	-5
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	1	1	
74.99 Obligated balance, end of year .....	1	1	

## Outlays (gross), detail:

86.90 Outlays from new discretionary authority .....	3	4	4
86.93 Outlays from discretionary balances .....		1	1
87.00 Total outlays (gross) .....	3	3	5

## Offsets:

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

## Net budget authority and outlays:

89.00 Budget authority .....	3	3	3
90.00 Outlays .....	2	2	4

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

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

## Object Classification (in millions of dollars)

Identification code 20-5694-0-2-751	2000 actual	2001 est.	2002 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	3	4
99.0 Reimbursable obligations: Subtotal, reimbursable obligations .....	1	1	
99.9 Total new obligations .....	3	4	4

## Personnel Summary

Identification code 20-5694-0-2-751	2000 actual	2001 est.	2002 est.
1001 Total compensable workyears: Full-time equivalent employment .....	69	69	69

## REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

## Unavailable Collections (in millions of dollars)

Identification code 20-5687-0-2-806	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....			
Receipts:			
02.00 Deposits, duties and taxes, Puerto Rico, U.S. Customs Service .....	90	96	101
02.80 Refunds, transfers, and expenses of operation, Puerto Rico, offsetting collections .....	4	4	4
02.99 Total receipts and collections .....	94	100	105
Appropriations:			
05.00 Refunds, transfers, and expenses of operation, Puerto Rico .....	-94	-100	-105
05.99 Total appropriations .....	-94	-100	-105
07.99 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 20-5687-0-2-806	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Direct program .....	92	96	97
09.01 Reimbursable program .....	4	4	4
10.00 Total new obligations .....	96	100	101
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	1		1
22.00 New budget authority (gross) .....	94	100	105
22.10 Resources available from recoveries of prior year obligations .....	2		
23.90 Total budgetary resources available for obligation	97	100	106
23.95 Total new obligations .....	-96	-100	-101
24.40 Unobligated balance carried forward, end of year .....		1	4
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.25 Appropriation (special fund, indefinite) .....	90	96	101
69.00 Offsetting collections (cash) .....	4	4	4
70.00 Total new budget authority (gross) .....	94	100	105
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	17	16	16
72.99 Obligated balance, start of year .....	17	16	16
73.10 Total new obligations .....	96	100	101
73.20 Total outlays (gross) .....	-94	-100	-105
73.45 Recoveries of prior year obligations .....	-2		
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	16	16	12
74.99 Obligated balance, end of year .....	16	16	12
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	94	100	105

<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources .....	-4	-4	-4
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	90	96	101
90.00	Outlays .....	92	96	101

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

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

Identification code 20-5687-0-2-806	2000 actual	2001 est.	2002 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	16	16	16
11.3	Other than full-time permanent .....	1	1	1
11.5	Other personnel compensation .....	2	2	2
11.9	Total personnel compensation .....	19	19	19
12.1	Civilian personnel benefits .....	8	8	8
21.0	Travel and transportation of persons .....	2	2	2
23.1	Rental payments to GSA .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.2	Other services .....	5	5	5
25.4	Operation and maintenance of facilities .....	1	1	1
25.7	Operation and maintenance of equipment .....	2	2	2
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	4	3	3
41.0	Payments to the Treasurer of Puerto Rico .....	44	50	51
44.0	Refunds .....	6	4	4
99.0	Subtotal, direct obligations .....	93	97	98
99.0	Reimbursable obligations .....	2	3	3
99.5	Below reporting threshold .....	1		
99.9	Total new obligations .....	96	100	101

**Personnel Summary**

Identification code 20-5687-0-2-806	2000 actual	2001 est.	2002 est.	
1001	Total compensable workyears: Full-time equivalent employment .....	380	380	380

**Trust Funds**

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

For administrative expenses related to the collection of the Harbor Maintenance Fee, pursuant to Public Law 103-182, **[\$3,000,000]** \$2,993,000, to be derived from the Harbor Maintenance Trust Fund and to be transferred to and merged with the Customs "Salaries and Expenses" account for such purposes. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

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

Identification code 20-8870-0-7-751	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
10.00	Total new obligations (object class 25.2) .....	3	3	3
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....	3	3	3
23.95	Total new obligations .....	-3	-3	-3
<b>New budget authority (gross), detail:</b>				
Discretionary:				
40.26	Appropriation (trust fund, definite) .....	3	3	3

<b>Change in unpaid obligations:</b>				
73.10	Total new obligations .....	3	3	3
73.20	Total outlays (gross) .....	-3	-3	-3

<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	3	3	3

<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	3	3	3
90.00	Outlays .....	3	3	3

Customs collects a fee on imports on behalf of the U.S. Army Corps of Engineers. In 2001, collections are estimated at \$708 million. This appropriation provides funding derived from the Harbor services trust fund to offset costs incurred by Customs in collecting the fee.

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

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

Identification code 20-8789-0-7-751	2000 actual	2001 est.	2002 est.	
01.99	Balance, start of year .....			
<b>Receipts:</b>				
02.00	Proceeds of sales of unclaimed, abandoned, and seized goods, U.S. Customs .....	6	6	6
<b>Appropriations:</b>				
05.00	Refunds, transfers and expenses, unclaimed, and abandoned goods .....	-6	-6	-6
07.99	Balance, end of year .....			

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

Identification code 20-8789-0-7-751	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
10.00	Total new obligations .....	5	5	5
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year .....	1	2	2
22.00	New budget authority (gross) .....	6	6	6
23.90	Total budgetary resources available for obligation .....	7	8	8
23.95	Total new obligations .....	-5	-5	-5
24.40	Unobligated balance carried forward, end of year .....	2	2	2

**New budget authority (gross), detail:**

Mandatory:				
60.27	Appropriation (trust fund, indefinite) .....	6	6	6

<b>Change in unpaid obligations:</b>				
73.10	Total new obligations .....	5	5	5
73.20	Total outlays (gross) .....	-5	-5	-5

<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	5	5	5

<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	6	6	6
90.00	Outlays .....	5	5	5

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

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

Identification code 20-8789-0-7-751	2000 actual	2001 est.	2002 est.	
25.2	Other services .....	2	2	2

REFUNDS, TRANSFERS, AND EXPENSES, UNCLAIMED AND ABANDONED  
GOODS—Continued

## Object Classification (in millions of dollars)—Continued

Identification code 20-8789-0-7-751	2000 actual	2001 est.	2002 est.
25.7 Operation and maintenance of equipment .....	2	2	2
44.0 Refunds .....	1	1	1
99.9 Total new obligations .....	5	5	5

## BUREAU OF ENGRAVING AND PRINTING

## Federal Funds

## Intragovernmental funds:

## BUREAU OF ENGRAVING AND PRINTING FUND

## Program and Financing (in millions of dollars)

Identification code 20-4502-0-4-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Operating expenditures:			
09.01 Currency program .....	318	350	330
09.02 Postage program .....	42	50	45
09.03 Other programs .....	9	8	8
Capital investment:			
09.11 Purchase of operating equipment .....	55	105	110
09.12 Plant alterations and experimental equipment .....	1	25	1
10.00 Total new obligations .....	425	538	494
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	147	192	71
22.00 New budget authority (gross) .....	471	417	450
23.90 Total budgetary resources available for obligation	618	609	521
23.95 Total new obligations .....	-425	-538	-494
24.40 Unobligated balance carried forward, end of year .....	192	71	27
<b>New budget authority (gross), detail:</b>			
Discretionary:			
68.00 Spending authority from offsetting collections (gross): Offsetting collections (cash) .....	471	417	450
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	32	46	157
72.99 Obligated balance, start of year .....	32	46	157
73.10 Total new obligations .....	425	538	494
73.20 Total outlays (gross) .....	-411	-427	-470
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	46	157	181
74.99 Obligated balance, end of year .....	46	157	181
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	471	417	450
86.93 Outlays from discretionary balances .....	-60	10	20
87.00 Total outlays (gross) .....	411	427	470
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
Federal sources:			
88.00 Postage .....	-55	-52	-45
88.00 Other .....	-10	-8	-8
Non-Federal sources:			
88.40 Currency .....	-404	-355	-396
88.40 Other .....	-2	-2	-1
88.90 Total, offsetting collections (cash) .....	-471	-417	-450
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....	-60	10	20

The Bureau of Engraving and Printing designs, manufactures, and supplies Federal Reserve notes, various public debt

instruments, as well as most evidences of a financial character issued by the United States, such as postage and internal revenue stamps. The Bureau executes certain printings for various territories administered by the United States, particularly postage and revenue stamps.

The anticipated work volume is based on estimates of requirements submitted by agencies served. The program comprises the following activities:

*Engraving and printing—*

*Currency.*—Total deliveries of currency for 2001 and 2002 are estimated to be 7.5 billion notes each year. During 2000, the Bureau delivered 9.0 billion Federal Reserve notes.

*Stamps.*—This category of work is comprised of postal and internal revenue stamps. The projected requirements for 2001 and 2002 are estimated to be 15.0 billion and 12.0 billion stamps, respectively. In 2000, the Bureau delivered 17.5 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 2000 resulted in an increase to retained earnings of \$15 million.

## PERFORMANCE MEASURES

	2000 actual	2001 est.	2002 est.
Manufacturing workyears .....	1,951	1,935	1,975
Protection and accountability of assets .....	408	445	445
Resource management workyears .....	285	300	300
Total workyears .....	2,644	2,680	2,720
<b>Manufacturing:</b>			
Federal Reserve orders met as requested .....	100%	100%	100%
USPS orders met as requested .....	100%	100%	100%
Change in productivity from prior year .....	-15.6%	-13%	-10%
Manufacturing cost for currency (cost per 1000 notes)	\$22.65	\$24.20	\$25.00
Manufacturing cost for stamps 100 stamp flag coil pressure sensitive (cost per 1000 stamps) .....	\$1.46	\$1.45	\$1.55
Notes returned by Federal Reserve due to manufacturing defect (per million notes) .....	1,956	.0250	.0250
Stamps returned by USPS due to manufacturing defect (per million notes) .....	.7153	.1000	.1000
Notes returned by Federal Reserve because of counterfeit deterrence defect (per million notes) .....	4,619	.0500	.0500
<b>Workload Measure:</b>			
Federal Reserve note deliveries (in billions) .....	9.0	7.5	7.5
Postage stamp deliveries (in billions) .....	17.5	15.0	12.0
<b>Protection and Accountability of Assets:</b>			
Currency shipment discrepancies (per million notes) .....	.0012	.0100	.0100

Postage Stamp discrepancies (per million stamps) .....	8.0	20.0	20.0
Resource Management:			
Annual financial statement audit opinion .....	1	2	2
<sup>1</sup> Unqualified opinion received.			
<sup>2</sup> Unqualified opinion expected.			

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

Identification code 20-4502-0-4-803	1999 actual	2000 actual	2001 est.	2002 est.
0101 Revenue .....	567	476	417	450
0102 Expense .....	-529	-461	-425	-450
0105 Net income or loss (-) .....	38	15	-8	

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

Identification code 20-4502-0-4-803	1999 actual	2000 actual	2001 est.	2002 est.
<b>ASSETS:</b>				
Non-Federal assets:				
1206 Receivables, net .....	51	43	45	38
1207 Advances and prepayments .....	4	5	1	1
Other Federal assets:				
1801 Cash and other monetary assets .....	180	240	250	190
1802 Inventories and related properties .....	72	67	69	56
1803 Property, plant and equipment, net .....	334	320	351	412
1901 Other assets—Machinery repair parts .....	29	22	23	28
1999 Total assets .....	670	697	739	725
<b>LIABILITIES:</b>				
Federal liabilities: Accounts payable .....				
2101 Federal liabilities: Accounts payable .....	36	40	38	20
Non-Federal liabilities:				
2201 Accounts payable .....	17	13	17	27
2206 Pension and other actuarial liabilities .....	39	50	41	41
2999 Total liabilities .....	92	103	96	88
<b>NET POSITION:</b>				
3100 Appropriated capital .....	32	32	32	32
3300 Cumulative results of operations .....	546	562	611	605
3999 Total net position .....	578	594	643	637
4999 Total liabilities and net position .....	670	697	739	725

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

Identification code 20-4502-0-4-803	2000 actual	2001 est.	2002 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	136	138	143
11.3 Other than full-time permanent .....	4	3	3
11.5 Other personnel compensation .....	20	23	21
11.9 Total personnel compensation .....	160	164	167
12.1 Civilian personnel benefits .....	38	40	41
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	3	4	4
23.3 Communications, utilities, and miscellaneous charges .....	12	12	12
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	44	49	45
26.0 Supplies and materials .....	113	137	113
31.0 Equipment .....	53	130	110
99.9 Total new obligations .....	425	538	494

**Personnel Summary**

Identification code 20-4502-0-4-803	2000 actual	2001 est.	2002 est.
2001 Total compensable workyears: Full-time equivalent employment .....	2,510	2,592	2,677

**UNITED STATES MINT****Federal Funds****Public enterprise revolving funds:**

## UNITED STATES MINT PUBLIC ENTERPRISE FUND

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

Identification code 20-4159-0-3-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
09.01 Circulating coinage .....	549	373	350

09.02 Commemorative states quarters .....	271	303	306
09.03 Numismatic and investment products .....	502	503	538
09.04 Protection .....	31	42	42
10.00 Total new obligations .....	1,353	1,221	1,236

**Budgetary resources available for obligation:**

21.40 Unobligated balance carried forward, start of year .....	-9	61	10
22.00 New budget authority (gross) .....	1,423	1,170	1,236
23.90 Total budgetary resources available for obligation .....	1,414	1,231	1,246
23.95 Total new obligations .....	-1,353	-1,221	-1,236
24.40 Unobligated balance carried forward, end of year .....	61	10	10

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.05 Appropriation (indefinite) .....		18	18
68.00 Spending authority from offsetting collections: Offsetting collections (cash) .....	1,423	1,152	1,218
70.00 Total new budget authority (gross) .....	1,423	1,170	1,236

**Change in unpaid obligations:**

<b>Unpaid obligations, start of year:</b>			
72.40 Unpaid obligations, start of year .....	192	279	190
72.99 Obligated balance, start of year .....	192	279	190
73.10 Total new obligations .....	1,353	1,221	1,236
73.20 Total outlays (gross) .....	-1,266	-1,310	-1,236
<b>Unpaid obligations, end of year:</b>			
74.40 Unpaid obligations, end of year .....	279	190	190
74.99 Obligated balance, end of year .....	279	190	190

**Outlays (gross), detail:**

86.90 Outlays from new discretionary authority .....	1,266	1,152	1,236
86.93 Outlays from discretionary balances .....		158	
87.00 Total outlays (gross) .....	1,266	1,310	1,236

**Offsets:**

<b>Against gross budget authority and outlays:</b>			
<b>Offsetting collections (cash) from:</b>			
Non-Federal sources:			
88.40 Circulating coinage .....	-610	-362	-359
88.40 Commemorative quarters .....	-271	-303	-306
88.40 Numismatic and investment products .....	-542	-487	-553
88.90 Total, offsetting collections (cash) .....	-1,423	-1,152	-1,218

**Net budget authority and outlays:**

89.00 Budget authority .....		18	18
90.00 Outlays .....	-156	158	18

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

The operations of the Mint are divided into three major activities: Circulating Coinage; Numismatic and Investment Products; and Protection. The Mint is credited with receipts from its circulating coinage operations, equal to the full cost of producing and distributing coins that are put into circulation, including depreciation of the Mint's plant and equipment on the basis of current replacement value. From that, the Mint pays its cost of operations, which includes the costs of production and distribution. The difference between the face value of the coins and these costs are profit, which is deposited as seigniorage to the general fund. In 2000, the Mint transferred \$2,281 million to the general fund. Any seigniorage used to finance the Mint's capital acquisitions is recorded as budget authority in the year that funds are obli-

**Public enterprise revolving funds—Continued**

## UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

gated for this purpose, and as receipts over the life of the asset.

**Circulating Coinage.**—This activity funds the manufacture of circulating coins for sale to the Federal Reserve System as determined by public demand. In 2002, this activity will manufacture 23.9 billion coins for sale to the Federal Reserve System. In 1996, with the merger of the former Coinage Metal Fund into the Mint Public Enterprise Fund, the Mint began including the cost of metal in the Circulating Coinage activity.

**Numismatic and Investment Products.**—This activity funds the manufacture of numismatic and bullion coins, medals, and other products for sale to collectors and the general public. These coins include annual recurring programs such as proof and uncirculated sets, silver proof coins, the American Eagle gold and silver bullion uncirculated and proof coins, American Eagle platinum coins, and national and historic medals. The activity also includes nonrecurring programs for coins and medals which are legislated to commemorate specific events or individuals. In 2002, this activity will fund the United States Military Academy Bicentennial Commemorative Coins and the 2002 Winter Olympic Commemorative Coin Act. In addition, the Fifty States Commemorative Coin Program Act authorized, beginning in 1999, the issuance of quarters for sale to the public and to the Federal Reserve System honoring each of the 50 states with a design emblematic of that state. These quarters will be issued in the order of each state's admission to the Union. The Mint will produce five different state quarter designs each year resulting in a 10-year program. All coins produced for this program are considered to be numismatic products (Public Law 105–124).

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

Circulating coinage activity:	2000 actual	2001 est.	2002 est.
Frequency of time meeting a minimum, seasonal-adjusted, inventory level (beginning July 2000) .....	100%	100%	100%
Federal Reserve Board customer satisfaction survey results .....	83%	85%	85%
Average cost per 1000 coin equivalent units .....	N/A	Baseline	TBD
Average cost per 1000 units of circulating pennies (including metal) .....	\$8.21	\$7.74	\$7.74
<b>Numismatic and investment products:</b>			
American customer satisfaction index score of 85 (customer service standard) .....	84	85	85
Percent of commemorative coins shipped within standard .....	87%	98%	98%
Percent of recurring coin products shipped within standard .....	90%	98%	98%
Numismatic profit margin for bullion .....	1.9%	2%	2%
Numismatic profit margin for non-bullion .....	32.3%	15%	15%

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

Identification code 20–4159–0–3–803	1999 actual	2000 actual	2001 est.	2002 est.
0101 Revenue .....	1,419	1,414	1,231	1,246
0102 Expense .....	-1,413	-1,353	-1,221	-1,236
0105 Net income or loss (-) .....	6	61	10	10

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

Identification code 20–4159–0–3–803	1999 actual	2000 actual	2001 est.	2002 est.
<b>ASSETS:</b>				
Federal assets:				
1101 Fund balances with Treasury .....	183	345	350	360
Investments in US securities:				
1106 Receivables, net .....	4	4	3	3
1107 Advances and prepayments .....	3	3	2	2
Other Federal assets:				
1802 Inventories and related properties .....	248	446	459	473
1803 Property, plant and equipment, net .....	169	227	231	238
1901 Other assets .....	35	24	29	30

1999 Total assets .....	642	1,049	1,074	1,106
<b>LIABILITIES:</b>				
2101 Federal liabilities: Accounts payable .....	89	165	180	185
Non-Federal liabilities:				
2201 Accounts payable .....	27	42	51	52
2207 Other .....	79	81	71	74
2999 Total liabilities .....	195	288	302	311
<b>NET POSITION:</b>				
3300 Cumulative results of operations .....	447	761	772	795
3999 Total net position .....	447	761	772	795
4999 Total liabilities and net position .....	642	1,049	1,074	1,106

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

Identification code 20–4159–0–3–803	2000 actual	2001 est.	2002 est.
Personnel compensation:			
11.1 Full-time permanent .....	105	135	141
11.3 Other than full-time permanent .....	5	4	4
11.5 Other personnel compensation .....	30	20	21
11.9 Total personnel compensation .....	140	159	166
12.1 Civilian personnel benefits .....	31	37	39
13.0 Benefits for former personnel .....		1	1
21.0 Travel and transportation of persons .....	5	7	8
22.0 Transportation of things .....	55	44	39
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	23	17	21
23.3 Communications, utilities, and miscellaneous charges .....	16	12	15
24.0 Printing and reproduction .....	4	8	8
25.2 Other services .....	157	172	165
26.0 Supplies and materials .....	839	656	666
31.0 Equipment .....	57	82	72
32.0 Land and structures .....	25	25	35
99.9 Total new obligations .....	1,353	1,221	1,236

**Personnel Summary**

Identification code 20–4159–0–3–803	2000 actual	2001 est.	2002 est.
2001 Total compensable workyears: Full-time equivalent employment .....	2,676	3,065	2,995

**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, **[\$187,301,000] \$189,770,000**, of which not to exceed \$2,500 shall be available for official reception and representation expenses, and of which not to exceed \$2,000,000 shall remain available until expended for systems modernization: *Provided*, That the sum appropriated herein from the General Fund for fiscal year **[2001] 2002** shall be reduced by not more than \$4,400,000 as definitive security issue fees and Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year **[2001] 2002** appropriation from the General Fund estimated at **[\$182,901,000] \$185,370,000**. In addition, **[\$23,600] \$40,000**, to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101–380; and in addition, to be appropriated from the General Fund, such sums as may be necessary for administrative expenses in association with the South Dakota Trust Fund and the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration and Lower Brule Sioux Tribe Terrestrial Restoration Trust Fund, as authorized by sections 603(f) and 604(f) of Public Law 106–53. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106–554.*)

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

Identification code 20–0560–0–1–803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Savings and retirement securities .....	134	144	147

00.02	Marketable and special securities .....	42	41	40
00.03	Reimbursements to Federal Reserve Banks .....	147	173	138
09.01	Reimbursable program .....	8	9	9
10.00	Total new obligations .....	331	367	334
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year .....	10	7	2
22.00	New budget authority (gross) .....	324	354	332
22.10	Resources available from recoveries of prior year obligations .....	4	8	
23.90	Total budgetary resources available for obligation .....	338	369	334
23.95	Total new obligations .....	-331	-367	-334
24.40	Unobligated balance carried forward, end of year .....	7	2	
<b>New budget authority (gross), detail:</b>				
Discretionary:				
40.00	Appropriation .....	178	183	185
40.76	Reduction pursuant to P.L. 106-113 .....	-1		
43.00	Appropriation (total discretionary) .....	177	183	185
Mandatory:				
60.05	Appropriation (indefinite) .....	139	162	138
Spending authority from offsetting collections:				
Discretionary:				
Offsetting collections (cash):				
68.00	Offsetting collections (cash) .....	4	5	5
68.00	Offsetting collections (user fees) .....	4	4	4
68.10	Change in uncollected customer payments from Federal sources .....		-1	
68.54	Portion credited to expired accounts .....	-1		
68.55	Portion of change in uncollected customer payments from Federal sources in expired accounts .....	1	1	
68.90	Spending authority from offsetting collections (total discretionary) .....	8	9	9
70.00	Total new budget authority (gross) .....	324	354	332
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	89	91	65
72.95	Uncollected customer payments from Federal sources, start of year .....	-1	-1	
72.99	Obligated balance, start of year .....	88	90	65
73.10	Total new obligations .....	331	367	334
73.20	Total outlays (gross) .....	-326	-385	-339
73.40	Adjustments in expired accounts (net) .....	1		
73.45	Recoveries of prior year obligations .....	-4	-8	
74.00	Change in uncollected customer payments from Federal sources .....		1	
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	91	65	60
74.95	Uncollected customer payments from Federal sources, end of year .....	-1		
74.99	Obligated balance, end of year .....	90	65	60
<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	169	170	172
86.93	Outlays from discretionary balances .....	17	21	22
86.97	Outlays from new mandatory authority .....	70	122	104
86.98	Outlays from mandatory balances .....	71	72	41
87.00	Total outlays (gross) .....	326	385	339
<b>Offsets:</b>				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources .....	-4	-5	-5
88.40	Non-Federal sources .....	-4	-4	-4
88.90	Total, offsetting collections (cash) .....	-8	-9	-9
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources .....		1	
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	316	346	323
90.00	Outlays .....	318	376	330

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

*Processing and accounting for:*

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

	2000 actual	2001 est.	2002 est.
Number of Savings Securities Redemptions (000) .....	69,963	72,000	72,000
Number of Savings Securities Issued (000) .....	44,705	52,500	52,500
Provide quality service to purchasers of savings bonds:			
Percent over-the-counter issued within three weeks .....	99.07	95	95
Percent of customer service transactions within four weeks .....	97.63	90	90

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

	2000 actual	2001 est.	2002 est.
Meet the borrowing needs of the Federal Government:			
Percent of auctions completed without error .....	100	100	100
Percent completed within one hour .....	100	95	95
Quality service to investors:			
Percent of Treasury Direct (TD) transactions within 3 weeks .....	96.97	90	90
Percent of TD payments timely .....	100	100	100
Percent of TD payments accurately .....	100	99.9	99.9
Percent Commercial Book Entry payments accurately and timely .....	100	100	100
Process Government Securities Investment Program transactions timely .....	100	100	100
Process Government Securities Investment Program transactions accurately .....	99.98	99.9	99.9

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

Identification code 20-0560-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	65	68	71
11.5 Other personnel compensation .....	4	4	4
11.9 Total personnel compensation .....	69	72	75
12.1 Civilian personnel benefits .....	16	17	17
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	15	18	17
24.0 Printing and reproduction .....	4	4	4
25.2 Other services .....	34	37	37
25.3 Purchases of goods and services from Government accounts .....	166	190	155
25.7 Operation and maintenance of equipment .....	2	2	2
26.0 Supplies and materials .....	2	3	3
31.0 Equipment .....	6	7	7
99.0 Subtotal, direct obligations .....	322	358	325
99.0 Reimbursable obligations .....	9	9	9
99.9 Total new obligations .....	331	367	334

General and special funds—Continued

ADMINISTERING THE PUBLIC DEBT—Continued

Personnel Summary

Identification code 20-0560-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	1,459	1,568	1,518
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	5	5	5

GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT

【For deposit of an additional amount for fiscal year 2001 into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, \$5,000,000,000.】 (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001, as enacted by section 1(a) of P.L. 106-387.*)

【For deposit on November 1, 2000, of an additional amount into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, the amount equal to the difference between \$240,088,000,000 and the aggregate amount deposited into this account in other appropriation Acts for fiscal year 2001 enacted before such date.】 (*Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2001, as enacted by section 1(a)(2) of P.L. 106-553.*)

【For deposit of an additional amount for fiscal year 2001 into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, \$5,000,000,000.】 (*Energy and Water Development Appropriations Act, 2001, as enacted by section 1(a)(2) of P.L. 106-377.*)

【For deposit of an additional amount for fiscal year 2001 into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, \$5,000,000,000.】 (*Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-429.*)

【For deposit of an additional amount into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, \$5,000,000,000.】 (*Department of the Interior and Related Agencies Appropriations Act, 2001.*)

【For deposit of an additional amount into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, \$5,000,000,000.】 (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

【For deposit of an additional amount for fiscal year 2001 into the account established under section 3113(d) of title 31, United States Code, to reduce the public debt, \$5,172,730,916.14.】 (*Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 2001, as enacted by section 1(a)(1) of P.L. 106-377.*)

Program and Financing (in millions of dollars)

Identification code 20-0510-0-1-803	2000 actual	2001 est.	2002 est.
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation .....	4,000	240,088	.....
40.47 Portion applied to repay debt .....	-4,000	-240,088	.....
43.00 Appropriation (total discretionary) .....			
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			

Seven 2001 appropriations bills included appropriations to this account for the reduction of the public debt. The Treasury Department uses such appropriations to repay debt in the normal course of its operations. Appropriations to repay debt do not provide authority to incur obligations or to liquidate

obligations; therefore, they are not recorded as budget authority or outlays.

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 20-1710-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 42.0) .....		1	.....
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....		1	.....
23.95 Total new obligations .....		-1	.....
<b>New budget authority (gross), detail:</b>			
<b>Mandatory:</b>			
60.00 Appropriation .....		1	.....
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....		1	.....
73.20 Total outlays (gross) .....		-1	.....
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....		1	.....
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....		1	.....
90.00 Outlays .....		1	.....

This account was created as self-insurance to cover losses in shipment of Government property such as coins, currency, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption of savings bonds. Approximately 150 claims are paid annually.

INTERNAL REVENUE SERVICE

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

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

The IRS is changing the way it uses measures to focus attention on priorities, assess organizational performance and identify improvement opportunities. Management processes and activities are being realigned to ensure that they support the mission of the IRS and incorporate the principles of a balanced measurement system. Under this new approach, the framework for measuring organizational performance is aligned with its strategic goals and balances the Service's focus across three major areas: business results, customer satisfaction, and employee satisfaction, with business results being comprised of measures of quality and quantity. Unlike previous measurement efforts, the redesigned measures ensure that customer and employee satisfaction share equal importance with business results in driving the agency's plans and programs.

Through 2000, some critical performance measures continued to decline. Examination coverage (a measure of returns

examined divided by total returns) declined to 0.49 percent in 2000 from a 1.68 percent high in 1996. The major reason for the steep drop in examination coverage is that Examination staff has declined while workload has increased. IRS staffing levels have declined by 17 percent since 1992 while the number of returns has increased 13 percent. In addition, the passage of the IRS Reform and Restructuring Act of 1998 created very significant additional resource demands on IRS. Expanded programs, such as innocent spouse provisions, required additional staff for administration, while other provisions, such as the requirements for notifications of third parties, added more time for the completion of each exam. Over 30 additional steps have been added to the completion of an exam.

The Budget funds two major initiatives to address declining enforcement activities and to improve overall IRS performance. First, the Budget includes \$397 million in investments to modernize the IRS's outdated computer systems. This multi-year project will provide the IRS with the modern tools needed both to deliver first class customer service to America's taxpayers and to ensure that compliance programs are administered fairly and efficiently. Failure to replace IRS's outdated computer systems compounds the risks that taxpayers will be treated unfairly; that the IRS workforce will not have the skills required to maintain the outdated systems; and that the cost of maintaining these archaic systems will grow.

Second, the Budget includes follow-on funding for the IRS's Staffing Tax Administration for Balance and Equity (STABLE) initiative, begun in 2001. These funds will complete the hiring of almost 4,000 staff and will enable the IRS to address the decline in audits and the drop in customer service that have occurred over the past several years. The results of these new staff resources, and ongoing improvements in program management, can be seen in the significant expected improvements in the key operational and performance indicators below.

The Service has changed its budget structure as part of its overall organizational modernization effort. The 10 new budget activities represent the three main processes of the IRS: Pre-Filing, Filing, and Post-Filing (Compliance). This new structure is in line with the Service's mission, and strategic goals and objectives.

8. Electronic federal tax payment system (EFTPS) (millions)	63.0	67.5	72.1
9. IRS digital daily hits (billions)	1.56	2.00	2.50
11. Customer account correspondence (millions)	16.7	17.1	17.4
12. Teletax and toll-free automated calls (thousands)	49,702	67,792	67,792
13. Assistor call answered (thousands)	32,870	32,682	33,396
14. Toll-free customer satisfaction (4 point scale)	3.46	3.58	3.69
15. Toll-free level of service	59.1%	63.4%	71.1%
16. Toll-free tax law quality	72.6%	74.0%	76.0%
17. Toll-free account quality	60.0%	63.0%	65.0%
18. Customer satisfaction walk-in (7 point scale)	6.50	6.50	6.55
19. Total returns prepared (thousands)	1,092	1,114	1,119
20. Geographic coverage (projection)	70%	72%	75%

Performance goal C: Bring taxpayers into compliance with the law

Performance measures:

1. Telephone customer satisfaction (ACS)	3.40	3.50	3.60
2. ACS closures—Taxpayer delinquent accounts	1,532,309	1,655,000	1,871,510
3. ACS closures—Taxpayer delinquent investigations	726,309	752,000	740,516
4. Automated collection system (ACS) level of service	78.9%	80.0%	81.0%
5. Customer satisfaction—collection field (7 point scale)	4.60	4.94	5.04
6. Field collection—number of cases closed (TDA) (modules)	771,455	846,800	862,564
7. Field collection—number of cases closed TDI	144,764	146,211	150,070
8. Field collection quality	83.0%	86.4%	89.0%
9. Offers processed	69,514	73,068	77,470
10. Automated underreporter closures	2,888,900	2,859,000	3,328,655
11. Automated underreporter quality	93%	94%	94%
12. Service center examination customer satisfaction (7 point scale)	4.00	4.30	4.45
13. Total number of returns examined (service center)	439,483	558,655	519,664
14. Service center examination quality	72.8%	72.0%	78.0%
15. Field exam customer satisfaction (7 point scale)	4.40	4.60	4.90
16. Individual return examinations >\$100,000	63,217	113,699	167,282
17. Individual return examinations <\$100,000	187,891	152,964	173,855
18. Field exam case quality score	57.0%	60.0%	62.0%
19. Number of returns examined (general industry)	103,112	142,441	168,712
20. Number of cases examined (large case)	328	475	475
21. Number of returns closed (large case)	3,096	3,831	3,356
22. EP and EO exam customer satisfaction (7 point scale)	5.72	5.70	5.76
23. EP/EO examinations closed	19,080	19,300	11,009
24. EP and EO examination quality	83	83	85
25. Innocent spouse modules closed	55,698	57,659	62,133
27. Appeals cases closed	54,986	73,013	72,842
28. Subject criminal investigations initiated	3,372	3,320	3,368
29. Tax court cases	13,698	12,000	11,000
30. Taxpayer advocate closed cases	237,885	244,941	252,289
31. Taxpayer advocate casework quality index	65.3%	68.3%	69.7%
32. Total enforcement revenue (billions)	\$33.8	\$34	\$34.9
33. Agency-wide employee satisfaction	59%	60%	62%
34. Servicewide FTE (including EITC)	97,074	99,509	101,352

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

KEY OPERATIONAL MEASURES AND PERFORMANCE INDICATORS

	2000 actual	2001 Performance plan	2002 President's Budget
Performance goal A: Provide assistance to taxpayers in understanding their tax responsibilities and preparing accurate returns			
Performance measures:			
1. Volunteer hours reported (millions)	2,274	2,298	3,005
2. Number of volunteer locations	18,207	17,472	18,693
3. Small business workshops	334	371	408
4. EP/EO determination letters	109,461	121,000	257,600
5. Private letter rulings completed	1,913	1,920	1,930
6. Advanced pricing agreements and pre-filing agreements	67	202	338
7. Small business agreements	2,700	3,000	3,000
8. Electronic tax law questions received	303,758	310,050	434,070
9. Taxpayer advocacy projects	91	88	88
Performance goal B: Provide assistance to taxpayers in filing returns, receiving refunds, making payments and resolving questions about their accounts			
Performance measures:			
1. Individual 1040 returns (paper) (thousands)	92,319	87,869	82,109
2. Business returns (thousands) (paper)	81,588	81,467	82,437
3. Individual 1040 returns (thousands) (electronic)	35,365	42,341	50,148
4. Business returns (thousands) (electronic)	3,220	3,715	4,279
5. Total primary returns filed (thousands) (combined paper and electronic)	212,492	215,392	218,973
6. Percent individual returns filed electronically	28.0%	32.6%	38.0%
7. Debit/credit card transactions	456,300	1,000,200	1,785,600

Federal Funds

General and special funds:

[STAFFING TAX ADMINISTRATION FOR BALANCE AND EQUITY]

[(INCLUDING TRANSFER OF FUNDS)]

[For necessary expenses of the Internal Revenue Service related to the hiring of new staff, \$141,000,000: *Provided*, That these funds shall be transferred to the appropriations accounts for "Processing, Assistance, and Management", "Tax Law Enforcement", and "Information Systems" in accordance with a staffing plan approved by the Department of the Treasury and the Office of Management and Budget: *Provided further*, That none of these funds may be transferred or obligated until such staffing plan is submitted to, and approved by, the Committees on Appropriations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided.] (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

Program and Financing (in millions of dollars)

Identification code 20-0926-0-1-803	2000 actual	2001 est.	2002 est.
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation		141	
41.00 Transferred to other accounts		- 141	

**General and special funds—Continued**

**[STAFFING TAX ADMINISTRATION FOR BALANCE AND EQUITY]—Continued**

**[(INCLUDING TRANSFER OF FUNDS)]—Continued**

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

Identification code 20-0926-0-1-803	2000 actual	2001 est.	2002 est.
43.00 Appropriation (total discretionary)			
<b>Net budget authority and outlays:</b>			
89.00 Budget authority			
90.00 Outlays			

The funds in this appropriation for 2001 were transferred to the Processing, assistance and management, Tax law enforcement, and Information systems accounts. Funds required for this program in 2002 are requested in the same appropriation accounts without specific identification.

**PROCESSING, ASSISTANCE, AND MANAGEMENT**

For necessary expenses of the Internal Revenue Service for [tax returns processing; revenue accounting; tax law and account assistance to taxpayers by telephone and correspondence; providing an independent taxpayer advocate within the Service; programs to match information returns and tax returns; management services; rent and utilities;] *pre-filing taxpayer assistance and education, filing and account services, shared services support, general management and administration;* and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$3,567,001,000]**, **\$3,783,347,000** of which up to \$3,950,000 shall be for the Tax Counseling for the Elderly Program, and of which not to exceed \$25,000 shall be for official reception and representation expenses. (*Treasury Department, Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

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

Identification code 20-0912-0-1-803	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year		15	24
<b>Receipts:</b>			
02.00 Enrolled agent fee increase			3
02.20 New installment agreements fees	58	53	53
02.21 Restructured installment agreements fees	12	11	11
02.22 General user fees, miscellaneous retained fees	6	6	6
02.99 Total receipts and collections	76	70	73
04.00 Total: Balances and collections	76	85	97
<b>Appropriations:</b>			
05.00 Processing, assistance, and management	-7	-7	-7
05.01 Tax law enforcement	-47	-47	-47
05.02 Information systems	-7	-7	-7
05.99 Total appropriations	-61	-61	-61
07.99 Balance, end of year	15	24	36

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

Identification code 20-0912-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
<b>Direct program:</b>			
00.01 Submission processing	924		
00.02 Telephone and correspondence	971		
00.03 Taxpayer Advocate	91		
00.04 Document matching	50		
00.05 Management services	673		
00.06 Rent and utilities	624		
00.07 Pre-Filing taxpayer assistance and education		551	593
00.08 Filing and account services		1,460	1,538
00.09 Shared services support		1,016	1,022
00.10 General management and administration		687	645
01.00 Subtotal, direct programs	3,333	3,714	3,798
09.01 Reimbursable program	27	26	26

10.00 Total new obligations	3,360	3,740	3,824
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	13	20	7
22.00 New budget authority (gross)	3,375	3,727	3,816
23.90 Total budgetary resources available for obligation	3,388	3,747	3,823
23.95 Total new obligations	-3,360	-3,740	-3,824
23.98 Unobligated balance expiring or withdrawn	-8	-1	
24.00 Unobligated balance carried forward, end of year	20	7	
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation	3,313	3,567	3,783
40.76 Reduction pursuant to P.L. 106-113	-32		
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent)		-8	
41.00 Transferred to other accounts	-3		
42.00 Transferred from other accounts	60	135	
43.00 Appropriation (total discretionary)	3,338	3,694	3,783
50.00 Reappropriation	3		
<b>Mandatory:</b>			
60.25 Appropriation (special fund, indefinite)	7	7	7
<b>Discretionary:</b>			
68.00 Spending authority from offsetting collections: Offsetting collections (cash)	27	26	26
70.00 Total new budget authority (gross)	3,375	3,727	3,816
<b>Change in unpaid obligations:</b>			
<b>Unpaid obligations, start of year:</b>			
72.40 Unpaid obligations, start of year	516	434	444
72.99 Obligated balance, start of year	516	434	444
73.10 Total new obligations	3,360	3,740	3,824
73.20 Total outlays (gross)	-3,351	-3,694	-3,808
73.40 Adjustments in expired accounts (net)	-91	-36	-37
<b>Unpaid obligations, end of year:</b>			
74.40 Unpaid obligations, end of year	434	444	423
74.99 Obligated balance, end of year	434	444	423
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority	2,998	3,387	3,468
86.93 Outlays from discretionary balances	346	300	333
86.97 Outlays from new mandatory authority	7	7	7
87.00 Total outlays (gross)	3,351	3,694	3,808
<b>Offsets:</b>			
<b>Against gross budget authority and outlays:</b>			
88.00 Offsetting collections (cash) from: Federal sources	-27	-26	-26
<b>Net budget authority and outlays:</b>			
89.00 Budget authority	3,348	3,701	3,790
90.00 Outlays	3,324	3,668	3,782

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

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

problems and to participate in the development of systemic and/or procedural remedies.

**Filing and Account Services.**—This activity provides resources to support services provided to a taxpayer in the process of filing returns and paying taxes in addition to issuance of refunds and maintenance of taxpayers records. Included in this activity are staffing, training and direct support for (1) filing and account services operational management; (2) submission processing of paper and electronically submitted tax returns and supplemental documents which account for tax revenues, and issue refunds and tax notices; (3) electronic/correspondence assistance to taxpayers to resolve account and notice inquiries, either electronically or by telephone; (4) face-to-face assistance to taxpayers, including return preparation, answering tax questions, resolving account and notice inquiries, and supplying forms and publications to taxpayers; and (5) processing of information documents which enables the Service to match this information with that provided by taxpayers on their returns.

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

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

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

Identification code 20-0912-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	1,264	1,393	1,502
11.3 Other than full-time permanent .....	356	306	319
11.5 Other personnel compensation .....	93	90	94
11.9 Total personnel compensation .....	1,713	1,789	1,915
12.1 Civilian personnel benefits .....	440	490	514
13.0 Benefits for former personnel .....	15	99	60
21.0 Travel and transportation of persons .....	41	70	68
22.0 Transportation of things .....	18	16	15
23.1 Rental payments to GSA .....	504	588	586
23.3 Communications, utilities, and miscellaneous charges .....	155	135	135
24.0 Printing and reproduction .....	64	84	84
25.1 Advisory and assistance services .....	67		
25.2 Other services .....	150	259	237

25.3 Purchases of goods and services from Government accounts .....	23	23	23
25.4 Operation and maintenance of facilities .....	74	100	100
25.7 Operation and maintenance of equipment .....	18		
25.8 Subsistence and support of persons .....	6	6	6
26.0 Supplies and materials .....	20	21	21
31.0 Equipment .....	50	24	24
41.0 Grants, subsidies, and contributions .....	4	10	10
99.0 Subtotal, direct obligations .....	3,333	3,714	3,798
99.0 Reimbursable obligations .....	27	26	26
99.9 Total new obligations .....	3,360	3,740	3,824

**Personnel Summary**

Identification code 20-0912-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	46,218	43,169	44,456
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	391	400	400

**TAX LAW ENFORCEMENT**

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; providing litigation support; [issuing technical rulings; providing service to tax exempt customers, including employee plans, tax exempt organizations, and government entities; examining employee plans and exempt organizations;] conducting criminal investigation and enforcement activities; securing unfiled tax returns; collecting unpaid accounts; *conducting a document matching program; resolving taxpayer problems through prompt identification, referral and settlement;* compiling statistics of income and conducting compliance research; purchase (for police-type use, not to exceed 850) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$3,382,402,000]** \$3,533,198,000, of which not to exceed \$1,000,000 shall remain available until September 30, **[2003]** 2004, for research. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

**[For an additional amount, \$7,974,000: Provided, That \$3,135,000 shall be in support of the money laundering strategy: Provided further, That \$4,839,000 shall be for participation in Joint Terrorism Task Forces.]** (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0913-0-1-999	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
<b>Direct program:</b>			
00.01 Criminal investigations .....	379		
00.02 Examination .....	1,866		
00.03 Collection .....	633		
00.04 Tax exempt and government entities .....	151		
00.05 Statistics of income .....	26		
00.06 Chief counsel .....	225		
00.07 Compliance services .....		3,340	3,489
00.08 Research and statistics of income .....		89	92
01.00 Subtotal, Direct program .....	3,280	3,429	3,581
09.01 Reimbursable program .....	62	62	62
10.00 Total new obligations .....	3,342	3,491	3,643
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	3,347	3,491	3,642
23.95 Total new obligations .....	-3,342	-3,491	-3,643
23.98 Unobligated balance expiring or withdrawn .....	-4		
<b>New budget authority (gross), detail:</b>			
<b>Discretionary:</b>			
40.00 Appropriation .....	3,337	3,390	3,533
40.77 Reduction pursuant to P.L. 106-554 (0.22 percent) .....		-7	
41.00 Transferred to other accounts .....	-102	-17	
42.00 Transferred from other accounts .....	1	16	

General and special funds—Continued

TAX LAW ENFORCEMENT—Continued

Program and Financing (in millions of dollars)—Continued

Identification code 20-0913-0-1-999	2000 actual	2001 est.	2002 est.
43.00	3,236	3,382	3,533
50.00	2		
<b>Mandatory:</b>			
60.25	47	47	47
<b>Discretionary:</b>			
68.00	62	62	62
70.00	3,347	3,491	3,642
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	264	305	306
72.99	264	305	306
73.10	3,342	3,491	3,643
73.20	-3,266	-3,482	-3,630
73.40	-35	-8	
Unpaid obligations, end of year:			
74.40	305	306	317
74.99	305	306	317
<b>Outlays (gross), detail:</b>			
86.90	2,998	3,173	3,313
86.93	221	262	271
86.97	47	47	47
87.00	3,266	3,482	3,630
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00	-62	-62	-62
<b>Net budget authority and outlays:</b>			
89.00	3,285	3,429	3,580
90.00	3,204	3,420	3,568

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

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

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

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-999	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1	2,260	2,417	2,537
11.3	51	85	93
11.5	88	105	109
11.9	2,399	2,607	2,739
12.1	553	578	609
13.0	17		
21.0	114	91	81
22.0	4	2	2
23.3	4	5	5
24.0	1	1	1
25.1	71	7	7
25.2	64	92	91
25.5	3	5	5
25.7	5	6	6
26.0	18	21	21
31.0	19	10	10
41.0	5		
42.0	2	1	1
91.0	1	3	3
99.0	3,280	3,429	3,581
99.0	62	62	62
99.9	3,342	3,491	3,643

Personnel Summary

Identification code 20-0913-0-1-999	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001	41,451	46,526	47,082
<b>Reimbursable:</b>			
2001	324	400	400

EARNED INCOME TAX CREDIT COMPLIANCE INITIATIVE

For funding essential earned income tax credit compliance and error reduction initiatives pursuant to section 5702 of the Balanced Budget Act of 1997 (Public Law 105-33), **[\$145,000,000]** \$146,000,000, of which not to exceed \$10,000,000 may be used to reimburse the Social Security Administration for the costs of implementing section 1090 of the Taxpayer Relief Act of 1997. (*Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

Program and Financing (in millions of dollars)

Identification code 20-0917-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01	140	145	146
10.00	140	145	146
<b>Budgetary resources available for obligation:</b>			
22.00	144	145	146
23.95	-140	-145	-146
23.98	-4		
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00	144	145	146
41.00	-2		
43.00	142	145	146
50.00	2		
70.00	144	145	146
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	35	31	23
72.99	35	31	23

73.10	Total new obligations .....	140	145	146
73.20	Total outlays (gross) .....	-135	-145	-146
73.40	Adjustments in expired accounts (net) .....	-9	-8	-3
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	31	23	20
74.99	Obligated balance, end of year .....	31	23	20
<b>Outlays (gross), detail:</b>				
86.90	Outlays from new discretionary authority .....	113	135	136
86.93	Outlays from discretionary balances .....	22	10	10
87.00	Total outlays (gross) .....	135	145	146
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	144	145	146
90.00	Outlays .....	135	145	146

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

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

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

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

Identification code 20-0917-0-1-803				
		2000 actual	2001 est.	2002 est.
Personnel compensation:				
11.1	Full-time permanent .....	60	64	65
11.3	Other than full-time permanent .....	19	23	23
11.5	Other personnel compensation .....	6	7	7
11.9	Total personnel compensation .....	85	94	95
12.1	Civilian personnel benefits .....	20	22	22
21.0	Travel and transportation of persons .....	2	1	1
22.0	Transportation of things .....	1		
23.3	Communications, utilities, and miscellaneous charges .....	2		
24.0	Printing and reproduction .....	1	3	3
25.1	Advisory and assistance services .....	4	1	1
25.2	Other services .....	8	13	13
25.3	Purchases of goods and services from Government accounts .....		6	6
25.7	Operation and maintenance of equipment .....		1	1
31.0	Equipment .....	17	4	4

99.9	Total new obligations .....	140	145	146
------	-----------------------------	-----	-----	-----

**Personnel Summary**

Identification code 20-0917-0-1-803				
		2000 actual	2001 est.	2002 est.
1001	Total compensable workyears: Full-time equivalent employment .....	1,919	2,236	2,236

**INFORMATION SYSTEMS**

For necessary expenses of the Internal Revenue Service for information systems and telecommunications support, including developmental information systems and operational information systems; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, **[\$1,545,090,000] \$1,563,249,000** which shall remain available until September 30, **[2002] 2003**. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

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

Identification code 20-0919-0-1-803				
		2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>				
Direct program:				
00.01	Operations and maintenance .....	1,310		
00.02	Year 2000 .....	219		
00.03	Business line investments .....	6		
00.04	Information systems improvement programs .....		41	40
00.05	Information services .....		1,542	1,536
01.00	Subtotal, Direct program .....	1,535	1,583	1,576
09.01	Reimbursable program .....	9	9	9
10.00	Total new obligations .....	1,544	1,592	1,585

**Budgetary resources available for obligation:**

21.40	Unobligated balance carried forward, start of year	22	53	6
22.00	New budget authority (gross) .....	1,511	1,566	1,579
22.10	Resources available from recoveries of prior year obligations .....	76		
22.21	Unobligated balance transferred to other accounts .....	-5	-20	
23.90	Total budgetary resources available for obligation	1,604	1,599	1,585
23.95	Total new obligations .....	-1,544	-1,592	-1,585
23.98	Unobligated balance expiring or withdrawn .....	-7		
24.40	Unobligated balance carried forward, end of year .....	53	6	

**New budget authority (gross), detail:**

Discretionary:				
40.00	Appropriation .....	1,455	1,545	1,563
40.77	Reduction pursuant to P.L. 106-554 (0.22 percent) .....		-3	
41.00	Transferred to other accounts .....		-19	
42.00	Transferred from other accounts .....	40	27	
43.00	Appropriation (total discretionary) .....	1,495	1,550	1,563
Mandatory:				
60.25	Appropriation (special fund, indefinite) .....	7	7	7
Discretionary:				
68.00	Spending authority from offsetting collections: Offsetting collections (cash) .....	9	9	9
70.00	Total new budget authority (gross) .....	1,511	1,566	1,579

**Change in unpaid obligations:**

Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year .....	699	439	441
72.99	Obligated balance, start of year .....	699	439	441
73.10	Total new obligations .....	1,544	1,592	1,585
73.20	Total outlays (gross) .....	-1,657	-1,590	-1,481
73.40	Adjustments in expired accounts (net) .....	-71		
73.45	Recoveries of prior year obligations .....	-76		
Unpaid obligations, end of year:				
74.40	Unpaid obligations, end of year .....	439	441	545
74.99	Obligated balance, end of year .....	439	441	545

**Outlays (gross), detail:**

86.90	Outlays from new discretionary authority .....	1,131	1,172	1,181
86.93	Outlays from discretionary balances .....	520	412	293

**General and special funds—Continued**

**INFORMATION SYSTEMS—Continued**

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

Identification code 20-0919-0-1-803	2000 actual	2001 est.	2002 est.
86.97 Outlays from new mandatory authority .....	5	7	7
87.00 Total outlays (gross) .....	1,657	1,590	1,481
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources .....	-9	-9	-9
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	1,502	1,557	1,570
90.00 Outlays .....	1,649	1,581	1,472

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

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

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

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

Identification code 20-0919-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	425	444	456
11.3 Other than full-time permanent .....	5	14	14
11.5 Other personnel compensation .....	27	16	17
11.9 Total personnel compensation .....	457	474	487
12.1 Civilian personnel benefits .....	97	101	105
21.0 Travel and transportation of persons .....	23	26	26
22.0 Transportation of things .....	1	3	.....
23.3 Communications, utilities, and miscellaneous charges .....	226	218	216
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	29	1	1
25.2 Other services .....	319	54	53
25.3 Purchases of goods and services from Government accounts .....	.....	292	278
25.4 Operation and maintenance of facilities .....	9	1	1
25.7 Operation and maintenance of equipment .....	110	140	139
25.8 Subsistence and support of persons .....	.....	1	1

26.0 Supplies and materials .....	12	17	17
31.0 Equipment .....	251	254	251
99.0 Subtotal, direct obligations .....	1,535	1,583	1,576
99.0 Reimbursable obligations .....	9	9	9
99.9 Total new obligations .....	1,544	1,592	1,585

**Personnel Summary**

Identification code 20-0919-0-1-803	2000 actual	2001 est.	2002 est.
<b>Direct:</b>			
1001 Total compensable workyears: Full-time equivalent employment .....	7,486	7,578	7,578
<b>Reimbursable:</b>			
2001 Total compensable workyears: Full-time equivalent employment .....	10	10	10

**[INFORMATION TECHNOLOGY INVESTMENTS] BUSINESS SYSTEMS MODERNIZATION**

For necessary expenses of the Internal Revenue Service, [\$71,751,000] \$396,593,000, to remain available until September 30, [2003] 2004, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by 5 U.S.C. 3109: *Provided*, That none of these funds may be obligated until 30 days after the Internal Revenue Service submits to the Committees on Appropriations, and such Committees approve, a plan for expenditure that (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A-11 part 3; (2) complies with the Internal Revenue Service's enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service's enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been reviewed by the General Accounting Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government. (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)

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

Identification code 20-0921-0-1-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
00.01 Information technology investments .....	176	377	397
10.00 Total new obligations .....	176	377	397
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	480	305	.....
22.00 New budget authority (gross) .....	.....	72	397
23.90 Total budgetary resources available for obligation .....	480	377	397
23.95 Total new obligations .....	-176	-377	-397
24.40 Unobligated balance carried forward, end of year .....	305	.....	.....

**New budget authority (gross), detail:**

<b>Discretionary:</b>			
40.00 Appropriation .....	.....	72	397
40.05 Appropriation (indefinite) .....	94	.....	.....
40.36 Unobligated balance rescinded .....	-94	.....	.....
43.00 Appropriation (total discretionary) .....	.....	72	397

**Change in unpaid obligations:**

<b>Unpaid obligations, start of year:</b>			
72.40 Unpaid obligations, start of year .....	25	124	291
72.99 Obligated balance, start of year .....	25	124	291
73.10 Total new obligations .....	176	377	397
73.20 Total outlays (gross) .....	-76	-212	-412
<b>Unpaid obligations, end of year:</b>			
74.40 Unpaid obligations, end of year .....	124	291	276
74.99 Obligated balance, end of year .....	124	291	276

**Outlays (gross), detail:**

86.90 Outlays from new discretionary authority .....	.....	4	147
--	-------	---	-----

86.93	Outlays from discretionary balances .....	76	208	265
87.00	Total outlays (gross) .....	76	212	412
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....		72	397
90.00	Outlays .....	76	212	412

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

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

Identification code 20-0921-0-1-803	2000 actual	2001 est.	2002 est.
25.2 Other services .....	168	377	397
31.0 Equipment .....	8		
99.9 Total new obligations .....	176	377	397

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

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

Identification code 20-0906-0-1-609	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 44.0) .....	26,099	25,923	26,983
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	26,099	25,923	26,983
23.95 Total new obligations .....	-26,099	-25,923	-26,983
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	26,099	25,923	26,983
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	26,099	25,923	26,983
73.20 Total outlays (gross) .....	-26,099	-25,923	-26,983
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	26,099	25,923	26,983
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	26,099	25,923	26,983
90.00 Outlays .....	26,099	25,923	26,983

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

**PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX**

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

Identification code 20-0922-0-1-999	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 41.0) .....	809	790	760

<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....	809	790	760
23.95	Total new obligations .....	-809	-790	-760
<b>New budget authority (gross), detail:</b>				
Mandatory:				
60.05	Appropriation (indefinite) .....	809	790	760
<b>Change in unpaid obligations:</b>				
73.10	Total new obligations .....	809	790	760
73.20	Total outlays (gross) .....	-809	-790	-760
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new mandatory authority .....	809	790	760
<b>Net budget authority and outlays:</b>				
89.00	Budget authority .....	809	790	760
90.00	Outlays .....	809	790	760

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

**PAYMENT WHERE HEALTH CARE CREDIT EXCEEDS LIABILITY FOR TAX**

(Legislative proposal, subject to PAYGO)

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

Identification code 20-0923-4-1-551	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 41.0) .....			81
<b>Budgetary resources available for obligation:</b>			
22.00	New budget authority (gross) .....		81
23.95	Total new obligations .....		-81
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.00	Appropriation .....		81
<b>Change in unpaid obligations:</b>			
73.10	Total new obligations .....		81
73.20	Total outlays (gross) .....		-81
<b>Outlays (gross), detail:</b>			
86.97	Outlays from new mandatory authority .....		81
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....		81
90.00	Outlays .....		81

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

**REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST**

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

Identification code 20-0904-0-1-908	2000 actual	2001 est.	2002 est.	
<b>Obligations by program activity:</b>				
10.00	Total new obligations (object class 43.0) .....	2,684	2,791	2,913
<b>Budgetary resources available for obligation:</b>				
22.00	New budget authority (gross) .....	2,684	2,791	2,913
23.95	Total new obligations .....	-2,684	-2,791	-2,913

**General and special funds—Continued**

**REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST—Continued**

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

Identification code 20-0904-0-1-908	2000 actual	2001 est.	2002 est.
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	2,684	2,791	2,913
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	2,684	2,791	2,913
73.20 Total outlays (gross) .....	-2,684	-2,791	-2,913
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	2,684	2,791	2,913
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	2,684	2,791	2,913
90.00 Outlays .....	2,684	2,791	2,913

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.

**GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT**

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

Identification code 20-5080-0-2-808	2000 actual	2001 est.	2002 est.
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.25 Appropriation (special fund, indefinite) .....	2		
60.47 Portion applied to repay debt .....	-2		
62.50 Appropriation (total mandatory) .....			
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....			

31 U.S.C. 3113 authorizes the Secretary of the Treasury to accept conditional gifts to the United States for the purpose of reducing the public debt.

**INFORMANT PAYMENTS**

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

Identification code 20-5433-0-2-803	2000 actual	2001 est.	2002 est.
01.99 Balance, start of year .....			
Receipts:			
02.40 Underpayment and fraud collection .....	10	10	10
Appropriations:			
05.00 Informant payments .....	-10	-10	-8
07.99 Balance, end of year .....			2

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

Identification code 20-5433-0-2-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 91.0) .....	10	10	8
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	10	10	8
23.95 Total new obligations .....	-10	-10	-8

<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.25 Appropriation (special fund, indefinite) .....	10	10	8
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	10	10	8
73.20 Total outlays (gross) .....	-10	-10	-8
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	10	10	8
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	10	10	8
90.00 Outlays .....	10	10	8

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

**Public enterprise funds:**

**FEDERAL TAX LIEN REVOLVING FUND**

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

Identification code 20-4413-0-3-803	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 32.0) .....	5	6	6
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	3	4	4
22.00 New budget authority (gross) .....	6	6	6
23.90 Total budgetary resources available for obligation .....	9	10	10
23.95 Total new obligations .....	-5	-6	-6
24.40 Unobligated balance carried forward, end of year .....	4	4	4
<b>New budget authority (gross), detail:</b>			
Mandatory:			
69.00 Offsetting collections (cash) .....	6	6	6
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	3		
72.99 Obligated balance, start of year .....	3		
73.10 Total new obligations .....	5	6	6
73.20 Total outlays (gross) .....	-8	-6	-6
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	6	6	6
86.98 Outlays from mandatory balances .....	2	2	2
87.00 Total outlays (gross) .....	8	6	6
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources .....	-6	-6	-6
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....	2		

This revolving fund was established pursuant to section 112(a) of the Federal Tax Lien Act of 1966, to serve as the source of financing the redemption of real property by the United States. During the process of collecting unpaid taxes, the government places a tax lien on real estate in order

to protect the government's interest. Situations arise where property of this nature is collateral for other indebtedness and the tax lien is subordinate to the original indebtedness. In this circumstance, it is often to the government's interest to purchase the property during the foreclosure sale. The advantage arises when the property is worth substantially more than the first lienholder's equity but is being sold for an amount that barely covers that equity, thereby leaving no proceeds to apply against delinquent taxes. Under these circumstances, if the Government buys the property and subsequently puts it up for sale under more advantageous conditions, it is possible to realize sufficient profit on the transaction to fully or partially collect the amount of taxes due. The revolving fund is reimbursed from the proceeds of the sale in an amount equal to the amount expended from the fund for the redemption. The balance of the proceeds are applied against the amount of the tax, interest, penalties, and additions thereto, and for the costs of sale. The remainder, if any, would revert to the parties legally entitled to it.

As directed by the Internal Revenue Service Restructuring and Reform Act of 1998 (section 7802(d) 26 U.S.C.), the Internal Revenue Service Oversight Board shall annually review and approve a budget request for the Internal Revenue Service. The Oversight Board's approved request shall be submitted to the President by the Secretary without revision, and the President shall submit the request, without revision, to Congress together with the President's Budget request for the Internal Revenue Service. The 2002 Oversight Board budget recommendation for the Internal Revenue Service is \$10,260 million.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

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

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

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

SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased manpower to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make the improvement of the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to increase phone lines and staff to improve the Internal Revenue Service 1-800 help line service. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

UNITED STATES SECRET SERVICE

Federal Funds

General and special funds:

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase of not to exceed [844] 541 vehicles for police-type use, [of which 541 shall be] for replacement only, and hire of passenger motor vehicles; purchase of American-made side-car compatible motorcycles; hire of aircraft; training and assistance requested by State and local governments, which may be provided without reimbursement; services of expert witnesses at such rates as may be determined by the Director; rental of buildings in the District of Columbia, and fencing, lighting, guard booths, and other facilities on private or other

property not in Government ownership or control, as may be necessary to perform protective functions; for payment of per diem and/or subsistence allowances to employees where a protective assignment during the actual day or days of the visit of a protectee require an employee to work 16 hours per day or to remain overnight at his or her post of duty; the conducting of and participating in firearms matches; presentation of awards; for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act [if approval is obtained in advance from] after notice is submitted to the Committees on Appropriations; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed \$25,000 for official reception and representation expenses; not to exceed \$100,000 to provide technical assistance and equipment to foreign law enforcement organizations in counterfeit investigations; for payment in advance for commercial accommodations as may be necessary to perform protective functions; and for uniforms without regard to the general purchase price limitation for the current fiscal year, [\$823,800,000] \$857,117,000, of which [\$3,633,000] \$1,633,000 shall be available as a grant for activities related to the investigations of exploited children and shall remain available until expended: Provided, That up to \$18,000,000 provided for protective travel shall remain available until September 30, [2002] 2003. (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.)

[For an additional amount, \$2,904,000, for participation in Joint Terrorism Task Forces.] (Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.)

Program and Financing (in millions of dollars)				
Identification code	20-1408-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>				
Direct program:				
00.01	Protection, investigations, and uniformed activities	704	820	855
00.02	Other security programs	17	11	2
00.03	Presidential candidate protective activities		10	
09.01	Reimbursable program	57	12	4
10.00	Total new obligations	778	853	861
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance carried forward, start of year	21	9	
22.00	New budget authority (gross)	766	844	861
22.10	Resources available from recoveries of prior year obligations	7		
23.90	Total budgetary resources available for obligation	794	853	861
23.95	Total new obligations	-778	-853	-861
23.98	Unobligated balance expiring or withdrawn	-7		
24.40	Unobligated balance carried forward, end of year	9		
<b>New budget authority (gross), detail:</b>				
Discretionary:				
40.00	Appropriation	687	827	857
40.77	Reduction pursuant to P.L. 106-554 (0.22 percent)		-2	
42.00	Transferred from other accounts	20		
43.00	Appropriation (total discretionary)	707	825	857
50.00	Reappropriation	1	7	
Spending authority from offsetting collections:				
68.00	Offsetting collections (cash)	37	12	4
68.10	Change in uncollected customer payments from Federal sources	20		
68.54	Portion credited to expired accounts	-16	-20	
68.55	Portion of change in uncollected customer payments from Federal sources in expired accounts	16	20	
68.90	Spending authority from offsetting collections (total discretionary)	57	12	4
70.00	Total new budget authority (gross)	766	844	861
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Unpaid obligations, start of year	133	150	135
72.95	Uncollected customer payments from Federal sources, start of year	-19	-39	-39
72.99	Obligated balance, start of year	114	111	96
73.10	Total new obligations	778	853	861
73.20	Total outlays (gross)	-753	-868	-858

**General and special funds—Continued**

**SALARIES AND EXPENSES—Continued**

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

Identification code 20-1408-0-1-751	2000 actual	2001 est.	2002 est.
73.40 Adjustments in expired accounts (net) .....	-1		
73.45 Recoveries of prior year obligations .....	-7		
74.00 Change in uncollected customer payments from Federal sources .....	-20		
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	150	135	138
74.95 Uncollected customer payments from Federal sources, end of year .....	-39	-39	-39
74.99 Obligated balance, end of year .....	111	96	99
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	654	755	775
86.93 Outlays from discretionary balances .....	99	113	83
87.00 Total outlays (gross) .....	753	868	858
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources .....	-37	-12	-4
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources .....	-20		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	709	832	857
90.00 Outlays .....	716	856	854

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 non-criminal cases.

The Secret Service Uniformed Division protects the Executive Residence and grounds in the District of Columbia; any building in which White House offices are located; the President and members of his immediate family; the official residence and grounds of the Vice-President in the District of Columbia; the Vice President and members of his immediate family; foreign diplomatic missions located in the Washington metropolitan area; the Treasury Building, its Annex and grounds, and such other areas as the President may direct on a case-by-case basis.

*Presidential candidate protective activities.*—The Secret Service is authorized to protect major Presidential and Vice-Presidential candidates, as determined by the Secretary of

the Treasury after consultation with an advisory committee. In addition, the Service is authorized to protect the spouses of major Presidential and Vice-Presidential candidates; however, such protection may not commence more than 120 days prior to the general Presidential election.

**PERFORMANCE INDICATORS**

	2000 actual	2001 est.	2002 est.
Cases closed—The total number of cases worked and closed, excluding protective intelligence, protective surveys, and administratively closed cases .....	18,611	19,000	19,000
Counterfeit notes passed—Value of counterfeit notes passed expressed in millions of dollars .....	\$39.7	\$40.0	\$40.0
Permanent protection (Protection is measured in numbers of protectee stops. A stop is generally considered a city visited by a protectee.) .....	4,402	4,500	4,500
Foreign dignitaries protection (protectee stops) .....	2,159	1,700	1,700
Candidate/nominee protection (protectee stops) .....	797	300	

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

Identification code 20-1408-0-1-751	2000 actual	2001 est.	2002 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	275	280	314
11.3 Other than full-time permanent .....	3	28	28
11.5 Other personnel compensation .....	100	90	83
11.9 Total personnel compensation .....	378	398	425
12.1 Civilian personnel benefits .....	114	135	145
21.0 Travel and transportation of persons .....	62	72	68
22.0 Transportation of things .....	4	7	5
23.1 Rental payments to GSA .....	49	56	64
23.2 Rental payments to others .....		1	2
23.3 Communications, utilities, and miscellaneous charges .....	18	25	27
24.0 Printing and reproduction .....	1	2	1
25.2 Other services .....	47	55	50
26.0 Supplies and materials .....	10	13	15
31.0 Equipment .....	34	62	43
32.0 Land and structures .....	4	13	10
41.0 Grants, subsidies, and contributions .....		2	2
99.0 Subtotal, direct obligations .....	721	841	857
99.0 Reimbursable obligations .....	57	11	4
99.5 Below reporting threshold .....		1	
99.9 Total new obligations .....	778	853	861

**Personnel Summary**

Identification code 20-1408-0-1-751	2000 actual	2001 est.	2002 est.
1001 Total compensable workyears: Full-time equivalent employment .....	5,225	5,557	5,730

**ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES**

For necessary expenses of construction, repair, alteration, and improvement of facilities, **[\$8,941,000]** \$3,352,000, to remain available until expended. (*Department of the Treasury Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

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

Identification code 20-1409-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations .....	18	9	3
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year .....	9	-2	
22.00 New budget authority (gross) .....	6	9	3
22.10 Resources available from recoveries of prior year obligations .....	2		
23.90 Total budgetary resources available for obligation .....	17	7	3
23.95 Total new obligations .....	-18	-9	-3
24.40 Unobligated balance carried forward, end of year .....	-2		

<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00	Appropriation .....	5	9 3
40.76	Reduction pursuant to P.L. 106-113 .....	-1	.....
43.00	Appropriation (total discretionary) .....	4	9 3
68.00	Spending authority from offsetting collections: Offsetting collections (cash) .....	2	.....
70.00	Total new budget authority (gross) .....	6	9 3
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	7	6 10
72.99	Obligated balance, start of year .....	7	6 10
73.10	Total new obligations .....	18	9 3
73.20	Total outlays (gross) .....	-17	-5 -4
73.45	Recoveries of prior year obligations .....	-2	.....
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	6	10 9
74.99	Obligated balance, end of year .....	6	10 9
<b>Outlays (gross), detail:</b>			
86.90	Outlays from new discretionary authority .....	3	1 .....
86.93	Outlays from discretionary balances .....	14	4 3
87.00	Total outlays (gross) .....	17	5 4
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources .....	-2	.....
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....	4	9 3
90.00	Outlays .....	15	5 4

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

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

Identification code 20-1409-0-1-751	2000 actual	2001 est.	2002 est.
23.3	Communications, utilities, and miscellaneous charges	2	3 .....
25.2	Other services .....	3	1 2
31.0	Equipment .....	2	.....
32.0	Land and structures .....	11	5 1
99.9	Total new obligations .....	18	9 3

**CONTRIBUTION FOR ANNUITY BENEFITS**

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

Identification code 20-1407-0-1-751	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00	Total new obligations (object class 12.1) .....	130	200 200
<b>Budgetary resources available for obligation:</b>			
22.00	New budget authority (gross) .....	130	200 200
23.95	Total new obligations .....	-130	-200 -200
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05	Appropriation (indefinite) .....	130	200 200
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	5	15 40
72.99	Obligated balance, start of year .....	5	15 40
73.10	Total new obligations .....	130	200 200
73.20	Total outlays (gross) .....	-120	-175 -200
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	15	40 40

74.99	Obligated balance, end of year .....	15	40 40
<b>Outlays (gross), detail:</b>			
86.97	Outlays from new mandatory authority .....	115	175 175
86.98	Outlays from mandatory balances .....	5	..... 25
87.00	Total outlays (gross) .....	120	175 200
<b>Net budget authority and outlays:</b>			
89.00	Budget authority .....	130	200 200
90.00	Outlays .....	120	175 200

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

**COMPTROLLER OF THE CURRENCY**

*Trust Funds*

ASSESSMENT FUNDS

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

Identification code 20-8413-0-8-373	2000 actual	2001 est.	2002 est.
01.99	Balance, start of year .....	.....	.....
Receipts:			
02.80	Assessment funds, offsetting collections .....	406	425 439
Appropriations:			
05.00	Assessment funds .....	-406	-425 -439
07.99	Balance, end of year .....	.....	.....

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

Identification code 20-8413-0-8-373	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
09.00	Bank supervision .....	396	413 426
10.00	Total new obligations .....	396	413 426
<b>Budgetary resources available for obligation:</b>			
21.40	Unobligated balance carried forward, start of year	255	263 271
22.00	New budget authority (gross) .....	403	422 439
23.90	Total budgetary resources available for obligation	658	685 710
23.95	Total new obligations .....	-396	-413 -426
24.40	Unobligated balance carried forward, end of year .....	263	271 284

**New budget authority (gross), detail:**

Mandatory:			
69.00	Offsetting collections (cash) .....	406	425 439
69.10	Change in uncollected customer payments from Federal sources .....	-3	-3 .....
69.90	Spending authority from offsetting collections (total mandatory) .....	403	422 439
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40	Unpaid obligations, start of year .....	55	66 79
72.95	Uncollected customer payments from Federal sources, start of year .....	-6	-3 .....
72.99	Obligated balance, start of year .....	49	63 79
73.10	Total new obligations .....	396	413 426
73.20	Total outlays (gross) .....	-384	-401 -427
74.00	Change in uncollected customer payments from Federal sources .....	3	3 .....
Unpaid obligations, end of year:			
74.40	Unpaid obligations, end of year .....	66	79 78
74.95	Uncollected customer payments from Federal sources, end of year .....	-3	.....
74.99	Obligated balance, end of year .....	63	79 78
<b>Outlays (gross), detail:</b>			
86.97	Outlays from new mandatory authority .....	382	391 403

## ASSESSMENT FUNDS—Continued

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

Identification code 20-8413-0-8-373	2000 actual	2001 est.	2002 est.
86.98 Outlays from mandatory balances .....	2	10	24
87.00 Total outlays (gross) .....	384	401	427
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities .....	-20	-20	-20
88.40 Non-Federal sources: Assessments .....	-386	-405	-419
88.90 Total, offsetting collections (cash) .....	-406	-425	-439
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources .....	3	3	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....	-24	-24	-12
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities: Par value .....	309	326	343
92.02 Total investments, end of year: Federal securities: Par value .....	326	343	361

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

As the Administrator of National Banks, the Office of the Comptroller of the Currency charters new banking institutions only after investigation and due consideration of charter applications. Supervision of existing national banks is aided by the required submission of periodic reports and detailed onsite examinations, which are conducted by a staff of approximately 1,900 national bank examiners. At present, there are approximately 2,400 national banks and 59 Federal branches with total assets of more than \$3.5 trillion.

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

## Object Classification (in millions of dollars)

Identification code 20-8413-0-8-373	2000 actual	2001 est.	2002 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	214	224	235
11.3 Other than full-time permanent .....	5	5	5
11.5 Other personnel compensation .....	4	2	2
11.9 Total personnel compensation .....	223	231	242
12.1 Civilian personnel benefits .....	49	60	60
13.0 Benefits for former personnel .....	4		
21.0 Travel and transportation of persons .....	27	26	26
22.0 Transportation of things .....	1	1	1
23.2 Rental payments to others .....	24	26	26
23.3 Communications, utilities, and miscellaneous charges	11	10	10
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	38	45	45
26.0 Supplies and materials .....	6	4	4
31.0 Equipment .....	10	6	8
32.0 Land and structures .....	2	3	3
99.9 Total new obligations .....	396	413	426

## Personnel Summary

Identification code 20-8413-0-8-373	2000 actual	2001 est.	2002 est.
2001 Total compensable workyears: Full-time equivalent employment .....	2,920	2,897	2,833

## OFFICE OF THRIFT SUPERVISION

## Federal Funds

## Public enterprise funds:

## OFFICE OF THRIFT SUPERVISION

## Program and Financing (in millions of dollars)

Identification code 20-4108-0-3-373	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations .....	156	158	160
<b>Budgetary resources available for obligation:</b>			
21.40 Unobligated balance carried forward, start of year	98	85	85
22.00 New budget authority (gross) .....	144	158	160
23.90 Total budgetary resources available for obligation	241	243	245
23.95 Total new obligations .....	-156	-158	-160
24.40 Unobligated balance carried forward, end of year .....	85	85	85
<b>New budget authority (gross), detail:</b>			
Mandatory:			
69.00 Offsetting collections (cash) .....	144	158	160
<b>Change in unpaid obligations:</b>			
Unpaid obligations, start of year:			
72.40 Unpaid obligations, start of year .....	59	56	56
72.99 Obligated balance, start of year .....	59	56	56
73.10 Total new obligations .....	156	158	160
73.20 Total outlays (gross) .....	-159	-158	-160
Unpaid obligations, end of year:			
74.40 Unpaid obligations, end of year .....	56	56	56
74.99 Obligated balance, end of year .....	56	56	56
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	144	158	160
86.98 Outlays from mandatory balances .....	15		
87.00 Total outlays (gross) .....	159	158	160
<b>Offsets:</b>			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities .....	-7	-7	-7
88.40 Non-Federal sources .....	-137	-151	-153
88.90 Total, offsetting collections (cash) .....	-144	-158	-160
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			
90.00 Outlays .....	15		
<b>Memorandum (non-add) entries:</b>			
92.01 Total investments, start of year: Federal securities: Par value .....	156	145	146
92.02 Total investments, end of year: Federal securities: Par value .....	145	146	147

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

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

of State-chartered thrifts for conversion to Federal thrifts. It also reviews applications for establishment of branch offices.

Income of the bureau is derived principally from assessments on thrifts, examination fees and interest on investments in U.S. Government obligations. At present, the OTS oversees more than 1,100 thrifts with more than 10,000 operating branches and total assets of more than \$800 billion.

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

Identification code 20-4108-0-3-373	2000 actual	2001 est.	2002 est.
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	91	93	95
11.5 Other personnel compensation .....	1	1	1
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	93	95	97
12.1 Civilian personnel benefits .....	24	24	24
21.0 Travel and transportation of persons .....	11	11	11
22.0 Transportation of things .....	1	1	1
23.2 Rental payments to others .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.2 Other services .....	16	16	16
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	2	2	2
99.9 Total new obligations .....	156	158	160

**Personnel Summary**

Identification code 20-4108-0-3-373	2000 actual	2001 est.	2002 est.
2001 Total compensable workyears: Full-time equivalent employment .....	1,254	1,254	1,254

**INTEREST ON THE PUBLIC DEBT**

*Federal Funds*

**General and special funds:**

RESTORATION OF LOST INTEREST, MEDICARE TRUST FUNDS

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

Identification code 20-0504-0-1-908	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 43.0) .....	121		
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	121		
23.95 Total new obligations .....	- 121		
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	121		
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	121		
73.20 Total outlays (gross) .....	- 121		
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	121		
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	121		
90.00 Outlays .....	121		

The Secretary of the Treasury is required by section 2703 of the Emergency Supplemental Appropriations Act, 2000, to issue trust fund obligations to the two Medicare trust funds affected by a clerical error that occurred in 1999. This account reflects that action.

**INTEREST ON TREASURY DEBT SECURITIES (GROSS)**

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

Identification code 20-0550-0-1-901	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 43.0) .....	361,998	357,907	350,947
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	361,998	357,907	350,947
23.95 Total new obligations .....	- 361,998	- 357,907	- 350,947
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....	361,998	357,907	350,947
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....	361,998	357,907	350,947
73.20 Total outlays (gross) .....	- 361,998	- 357,907	- 350,947
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....	361,998	357,907	350,947
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	361,998	357,907	350,947
90.00 Outlays .....	361,998	357,907	350,947

**Summary of Budget Authority and Outlays**

(in millions of dollars)

	2000 actual	2001 est.	2002 est.
<b>Enacted/requested:</b>			
Budget Authority .....	361,998	357,907	350,947
Outlays .....	361,998	357,907	350,947
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....			4
Outlays .....			4
<b>Total:</b>			
Budget Authority .....	361,998	357,907	350,951
Outlays .....	361,998	357,907	350,951

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

**INTEREST ON TREASURY DEBT SECURITIES (GROSS)**

(Legislative proposal, not subject to PAYGO)

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

Identification code 20-0550-2-1-901	2000 actual	2001 est.	2002 est.
<b>Obligations by program activity:</b>			
10.00 Total new obligations (object class 43.0) .....			4
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....			4
23.95 Total new obligations .....			- 4
<b>New budget authority (gross), detail:</b>			
Mandatory:			
60.05 Appropriation (indefinite) .....			4
<b>Change in unpaid obligations:</b>			
73.10 Total new obligations .....			4
73.20 Total outlays (gross) .....			- 4
<b>Outlays (gross), detail:</b>			
86.97 Outlays from new mandatory authority .....			4
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....			4
90.00 Outlays .....			4

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

General and special funds—Continued

INTEREST ON TREASURY DEBT SECURITIES (GROSS)—Continued

investments. In the schedules for legislative proposals for such funds, the effect of proposals on interest receipts are shown. In this schedule, the amounts shown are the corresponding interest payments to those funds.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2000 actual	2001 est.	2002 est.
<b>Governmental receipts:</b>			
20-015800 Transportation fuels tax .....	819	779	743
20-065000 Deposit of earnings, Federal Reserve System .....	32,293	26,599	31,800
Legislative proposal, subject to PAYGO .....			93
20-085000 Registration, filing, and transaction fees .....	4	4	4
20-086100 Charges for expenses, settlement of international claims .....		1	1
20-086900 Fees for legal and judicial services, not otherwise classified .....	59	59	59
20-089100 Miscellaneous fees for regulatory and judicial services, not otherwise classified .....	7	7	7
20-101000 Fines, penalties, and forfeitures, agricultural laws .....	1	1	1
20-102000 Fines, penalties, and forfeitures, economic stabilization laws .....	1	9	9
20-103000 Fines, penalties, and forfeitures, immigration and labor laws .....	77	77	77
20-104000 Fines, penalties, and forfeitures, customs, commerce, and antitrust laws .....	155		
20-105000 Fines, penalties, and forfeitures, narcotic prohibition and alcohol laws .....	1	1	1
20-106000 Forfeitures of unclaimed money and property .....	179	70	70
20-108000 Fines, penalties, and forfeitures, Federal coal mine health and safety laws .....	17	16	16
20-109900 Fines, penalties, and forfeitures, not otherwise classified .....	212	212	212
20-129900 Gifts to the United States, not otherwise classified .....	10	1	1
20-241100 User fees for IRS .....	38	38	38
20-309200 Recovery from highway trust fund for refunds of taxes .....	1,014	1,022	1,047
20-309400 Recovery from airport and airway trust fund for refunds of taxes .....	46	45	47
20-309500 Recovery from leaking underground storage tank trust fund for refunds of taxes, EPA .....	7	5	5
20-309900 Refunds of moneys erroneously received and recovered (20X1807) .....	-86	-361	-305
95-085015 Registration, filing, and transaction fees, SEC .....	1,414	1,566	1,746
99-011050 Individual income taxes .....	1,004,401	1,073,027	1,102,810
Legislative proposal, subject to PAYGO .....		-161	-24,082
99-011100 Corporation income and excess profits taxes .....	207,286	213,080	219,984
Legislative proposal, subject to PAYGO .....		-11	-1,198
99-015250 Other Federal fund excise taxes .....	-863	322	261
99-015300 Estate and gift taxes .....	29,010	31,072	32,068
Legislative proposal, subject to PAYGO .....			-3,369
99-015500 Tobacco excise tax .....	7,221	7,548	8,140
99-015600 Alcohol excise tax .....	8,140	7,688	7,810
99-015700 Telephone excise tax .....	5,670	5,914	6,295
99-031050 Other Federal fund customs duties .....	13,013	14,217	15,435
Legislative proposal, subject to PAYGO .....			-716
99-089400 Ozone depleting chemicals tax .....	125	94	65
<b>General Fund Governmental receipts .....</b>	<b>1,310,271</b>	<b>1,382,941</b>	<b>1,399,175</b>
<b>Offsetting receipts from the public:</b>			
20-143500 General fund proprietary interest receipts, not otherwise classified .....	189	189	189
20-145000 Interest payments from States, cash management improvement .....	39	52	49
20-146310 Interest on quota in International Monetary Fund .....	438	717	577
20-146400 Interest received on loans and credits to foreign nations .....	34	54	129
20-148400 Interest on deposits in tax and loan accounts .....	1,785	1,455	1,340
20-149900 Interest received from credit financing accounts .....	9,129	10,279	11,339
20-168200 Gain by exchange on foreign currency denominated public debt securities .....	20		
20-286800 Dollar conversion of foreign currency loan repayments .....	6	6	6
20-286900 Repayment of loans and credits to foreign nations .....	138	291	70

20-322000 All other general fund proprietary receipts .....	1,286	1,286	1,286
20-387500 Budget clearing account (suspense) .....	938		
<b>General Fund Offsetting receipts from the public .....</b>	<b>14,002</b>	<b>14,329</b>	<b>14,985</b>
<b>Intragovernmental payments:</b>			
13-141000 Interest on investment, economic development revolving fund .....	3	2	2
14-142400 Interest on investment, Colorado River projects .....	6	11	40
14-142700 Interest on advances to Colorado River Dam fund, Boulder Canyon project .....	15	13	13
20-133800 Interest on loans to the Presidio .....	1	3	3
20-135100 Interest on loans to BPA .....	339	406	426
20-135400 Interest on loans for housing for the elderly or handicapped .....	377	283	230
20-136100 Interest on loans to the Secretary of Transportation, railroad rehabilitation and improvement fund .....	3	3	3
20-136300 Interest on loans for college housing and academic facilities loans, Education .....	11	10	10
20-140100 Interest on loans to Commodity Credit Corporation .....	861	415	655
20-140500 Interest on loans to H.U.D., college housing loans, Education .....		8	3
20-141700 Interest on loans to Tennessee Valley Authority .....	6	5	5
20-141800 Interest on loans to Federal Financing Bank .....	1,974	2,035	2,136
20-142500 Interest on loans to rural development insurance fund .....	109	82	70
20-143300 Interest on loans to national flood insurance fund, FEMA .....	28	18	12
20-149500 Interest payments on repayable advances to the black lung disability trust fund .....	541	568	593
20-149700 Payment of interest on advances to the Railroad Retirement Board .....	218	221	217
20-241600 Charges for administrative expenses of Social Security Act as amended .....	319	375	376
20-310100 Recoveries from Federal agencies for settlement of claims for contract disputes .....	159		
20-320000 Receivables from cancelled accounts .....	429	100	100
20-330600 Transfer of excess receipts to the general fund, Federal fund payments .....			7
20-388500 Undistributed intragovernmental payments .....	-175		
72-138000 Interest on loans to A.I.D. housing guaranty program .....	4	4	4
73-142800 Interest on advances to Small Business Administration .....	102	75	47
91-142200 Interest on loans, higher education facilities loan fund .....	2	1	1
<b>General Fund Intragovernmental payments .....</b>	<b>5,332</b>	<b>4,638</b>	<b>4,953</b>

OTHER CONSOLIDATED RECEIPT ACCOUNTS

(in millions of dollars)

	2000 actual	2001 est.	2002 est.
20-977920 Interest, Miscellaneous trust funds, government-wide .....	1	1	1

GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY

[SEC. 110. Any obligation or expenditure by the Secretary of the Treasury in connection with law enforcement activities of a Federal agency or a Department of the Treasury law enforcement organization in accordance with 31 U.S.C. 9703(g)(4)(B) from unobligated balances remaining in the Fund on September 30, 2001, shall be made in compliance with reprogramming guidelines.]

SEC. [111] 110. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

[SEC. 112. The funds provided to the Bureau of Alcohol, Tobacco and Firearms for fiscal year 2001 in this Act for the enforcement of the Federal Alcohol Administration Act shall be expended in a manner so as not to diminish enforcement efforts with respect to section 105 of the Federal Alcohol Administration Act.]

SEC. [113] 111. Not to exceed 2 percent of any appropriations in this Act made available to the Federal Law Enforcement Training Center, Financial Crimes Enforcement Network, Bureau of Alcohol, Tobacco and Firearms, United States Customs Service, *Interagency Crime and Drug Enforcement*, and United States Secret Service may be transferred between such appropriations upon [the] advance [approval of] notification to the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. [114] 112. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices, Office of Inspector General, Treasury Inspector General for Tax Administration, Financial Management Service, and Bureau of the Public Debt, may be transferred between such appropriations upon [the] advance [approval of] notification to the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. [115] 113. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon [the] advance [approval of] notification to the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

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

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

[SEC. 118. Hereafter, funds made available by this or any other Act may be used to pay premium pay for protective services authorized by section 3056(a) of title 18, United States Code, without regard to the limitation on the rate of pay payable during a pay period contained in section 5547(c)(2) of title 5, United States Code, except that such premium pay shall not be payable to an employee to the extent that the aggregate of the employee's basic and premium pay for the year would otherwise exceed the annual equivalent of that limitation. The term premium pay refers to the provisions of law cited in the first sentence of section 5547(a) of title 5, United States Code. Payment of additional premium pay payable under this section may be made in a lump sum on the last payday of the calendar year.]

SEC. [119] 114. The Secretary of the Treasury may transfer funds from "Salaries and Expenses", Financial Management Service, to the Debt Services Account as necessary to cover the costs of debt collection: *Provided*, That such amounts shall be reimbursed to such Salaries and Expenses account from debt collections received in the Debt Services Account.

[SEC. 120. Under the heading of Treasury Franchise Fund in Public Law 104–208, delete the following: the phrases "pilot, as authorized by section 403 of Public Law 103–356,"; and "as provided in such section"; and the final proviso. After the phrase "to be available", insert "without fiscal year limitation,". After the phrase, "established in the Treasury a franchise fund", insert, "until October 1, 2002".]

[SEC. 121. Notwithstanding any other provision of law, no reorganization of the field operations of the United States Customs Service Office of Field Operations shall result in a reduction in service to the area served by the Port of Racine, Wisconsin, below the level of service provided in fiscal year 2000.]

[SEC. 122. Notwithstanding any other provision of law, the Bureau of Alcohol, Tobacco and Firearms shall reimburse the subcontractor that provided services in 1993 and 1994 pursuant to Bureau of Alcohol, Tobacco and Firearms contract number TATF 93–3 from amounts appropriated for fiscal year 2001 or unobligated balances from prior fiscal years, and such reimbursement shall cover the cost of all professional services rendered, plus interest calculated in accordance with the Contract Dispute Act of 1978 (41 U.S.C. 601 et seq.)]

SEC. 115. *Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence and intelligence-*

*related activities of the Department of the Treasury are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2002 until enactment of the Intelligence Authorization Act for fiscal year 2002.*

SEC. 116. *Section 122 of Public Law 105–119, as amended by Public Law 105–277, is further amended in paragraph (g)(1), by striking "three years" and inserting "four years"; and by striking ", the United States Customs Service, and the United States Secret Service". (Treasury Department Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106–554.)*

## TITLE V—GENERAL PROVISIONS

### THIS ACT

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

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

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

SEC. 504. None of the funds made available by this Act shall be available in fiscal year [2001] 2002 for the purpose of transferring control over the Federal Law Enforcement Training Center located at Glynco, Georgia, and Artesia, New Mexico, out of the Department of the Treasury.

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

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

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

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

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

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

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

SEC. 511. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [2001] 2002 from appropriations made available for salaries and expenses for fiscal year [2001] 2002 in this Act, shall remain available through September 30, [2002] 2003, for each such account for the purposes authorized: *Provided*, That a [request] notice shall be submitted to the Committees on Appropriations [for approval] at least 15 days prior to the expenditure of such funds: *Provided further*, That these requests shall be made in compliance with reprogramming guidelines.

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

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

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

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

[SEC. 514. (a) IN GENERAL.—As soon as practicable after the date of the enactment of this Act, the Archivist of the United States shall transfer to the Gerald R. Ford Foundation, as trustee, all right, title, and interest of the United States in and to the approximately 2.3 acres of land located within Grand Rapids, Michigan, and further described in subsection (b), such grant to be in trust, with the beneficiary being the National Archives and Records Administration, for the purpose of supporting the facilities and programs of the Gerald R. Ford Museum in Grand Rapids, Michigan, and the Gerald R. Ford Library in Ann Arbor, Michigan, in accordance with a trust agreement to be agreed upon by the Archivist and the Gerald R. Ford Foundation.

(b) LAND DESCRIPTION.—The land to be transferred pursuant to subsection (a) is described as follows:

The following premises in the City of Grand Rapids, County of Kent, State of Michigan, described as:

That part of Block 2, Converse Plat, and that part of Block 2 of J.W. Converse Replatted Addition, and that part of Government Lot 1 of Section 25, T7N, R12W, City of Grand Rapids, Kent County, Michigan, described as: BEGINNING at the NE corner of Lot 1 of Block 2 of Converse Plat; thence East 245.0 feet along the South line of Bridge Street; thence South 230.0 feet along a line which is parallel with and 170 feet East from the East line of Front Avenue as originally platted; thence West 207.5 feet parallel with the South line of Bridge Street; thence South along the centerline of vacated Front Avenue 109 feet more or less to the extended centerline of vacated Douglas Street; thence West along the centerline of vacated Douglas Street 237.5 feet more or less to the East line of Scribner Avenue; thence North along the East line of Scribner Avenue 327 feet more or less to a point which is 7.0 feet South from the NW corner of Lot 8 of Block 2 of Converse Plat; thence Easterly 200 feet more or less to the place of beginning, also described as:

Parcel A—Lots 9 & 10, Block 2 of Converse Plat, being the subdivision of Government Lots 1 & 2, Section 25, T7N, R12W; also Lots 11–24, Block 2 of J.W. Converse Replatted Addition; also part of N ½ of Section 25, T7N, R12W commencing at SE corner Lot 24, Block 2 of J.W. Converse Replatted Addition, thence N to NE corner of Lot 9 of Converse Plat, thence E 16 feet, thence S to SW corner of Lot 23 of J.W. Converse Replatted Addition, thence W 16 feet to beginning.

Parcel B—Part of Section 25, T7N, R12W, commencing on S line of Bridge Street 50 feet E of E line of Front Avenue, thence S 107.85 feet, thence 77 feet, thence N to a point on S line of said street which is 80 feet E of beginning, thence W to beginning.

Parcel C—Part of Section 25, T7N, R12W, commencing at SE corner Bridge Street & Front Avenue, thence E 50 feet, thence S 107.85 feet to alley, thence W 50 feet to E line Front Avenue, thence N 106.81 feet to beginning.

Parcel D—Part of Government Lot 1, Section 25, T7N, R12W, commencing at a point on S line of Bridge Street (66¼ wide) 170 feet E of E line of Front Avenue (75¼ wide), thence S 230 feet parallel with Front Avenue, thence W 170 feet parallel with Bridge Street to E line of Front Avenue, thence N along said line to a point 106.81 feet S of intersection of said line with extension of N & S line

of Bridge Street, thence E 127 feet, thence northerly to a point on S line of Bridge Street 130 feet E of E line of Front Avenue, thence E along S line of Bridge Street to beginning.

Parcel E—Lots 1 through 8 of Block 2 of Converse Plat, being the subdivision of Government Lots 1 and 2, Section 25, T7N, R12W.

Also part of N ½ of Section 25, T7N, R12W, commencing at NW corner of Lot 9, Block 2 of J.W. Converse Replatted Addition; thence N 15 feet to SW corner of Lot 8; thence E 200 feet to SE corner Lot 1; thence S 15 feet to NE corner of Lot 10; thence W 200 feet to beginning.

Together with any portion of vacated streets and alleys that have become part of the above property.

(c) TERMS AND CONDITIONS.—

(1) COMPENSATION.—The land transferred pursuant to subsection (a) shall be transferred without compensation to the United States.

(2) APPOINTMENT OF SUCCESSOR TRUSTEE.—In the event that the Gerald R. Ford Foundation for any reason is unable or unwilling to continue to serve as trustee, the Archivist of the United States is authorized to appoint a successor trustee.

(3) REVERSIONARY INTEREST.—If the Archivist of the United States determines that the Gerald R. Ford Foundation (or a successor trustee appointed under paragraph (2)) has breached its fiduciary duty under the trust agreement entered into pursuant to this section, the land transferred pursuant to subsection (a) shall revert to the United States under the administrative jurisdiction of the Archivist.]

[SEC. 515. (a) IN GENERAL.—The Director of the Office of Management and Budget shall, by not later than September 30, 2001, and with public and Federal agency involvement, issue guidelines under sections 3504(d)(1) and 3516 of title 44, United States Code, that provide policy and procedural guidance to Federal agencies for ensuring and maximizing the quality, objectivity, utility, and integrity of information (including statistical information) disseminated by Federal agencies in fulfillment of the purposes and provisions of chapter 35 of title 44, United States Code, commonly referred to as the Paperwork Reduction Act.

(b) CONTENT OF GUIDELINES.—The guidelines under subsection (a) shall—

(1) apply to the sharing by Federal agencies of, and access to, information disseminated by Federal agencies; and

(2) require that each Federal agency to which the guidelines apply—

(A) issue guidelines ensuring and maximizing the quality, objectivity, utility, and integrity of information (including statistical information) disseminated by the agency, by not later than 1 year after the date of issuance of the guidelines under subsection (a);

(B) establish administrative mechanisms allowing affected persons to seek and obtain correction of information maintained and disseminated by the agency that does not comply with the guidelines issued under subsection (a); and

(C) report periodically to the Director—

(i) the number and nature of complaints received by the agency regarding the accuracy of information disseminated by the agency; and

(ii) how such complaints were handled by the agency.

SEC. [516] 513. For the purpose of resolving litigation and implementing any settlement agreements regarding the nonforeign area cost-of-living allowance program, the Office of Personnel Management may accept and utilize (without regard to any restriction on unanticipated travel expenses imposed in an Appropriations Act) funds made available to the Office pursuant to court approval.

SEC. [517] 514. None of the funds appropriated by this Act shall be used to propose or issue rules, regulations, decrees, or orders for the purpose of implementation, or in preparation for implementation, of the Kyoto Protocol, which was adopted on December 11, 1997, in Kyoto, Japan, at the Third Conference of the Parties to the United Nations Framework Convention on Climate Change, which has not been submitted to the Senate for advice and consent to ratification pursuant to article II, section 2, clause 2, of the United States Constitution, and which has not entered into force pursuant to article 25 of the Protocol.

[SEC. 518. Not later than July 1, 2001, the Director of the Office of Management and Budget shall submit a report to the Committee on Appropriations and the Committee on Governmental Affairs in the Senate and the Committee on Appropriations and the Committee on Government Reform of the House of Representatives that (1) evaluates, for each agency, the extent to which implementation of chapter

35 of title 31, United States Code, as amended by the Paperwork Reduction Act of 1995 (Public Law 104-13), has reduced burden imposed by rules issued by the agency, including the burden imposed by each major rule issued by the agency; (2) includes a determination, based on such evaluation, of the need for additional procedures to ensure achievement of the purposes of that chapter, as set forth in section 3501 of title 31, United States Code, and evaluates the burden imposed by each major rule that imposes more than 10,000,000 hours of burden, and identifies specific reductions expected to be achieved in each of fiscal years 2001 and 2002 in the burden imposed by all rules issued by each agency that issued such a major rule.] (*Treasury and General Government Appropriations Act, 2001, as enacted by section 1(a)(3) of P.L. 106-554.*)

## [GENERAL PROVISIONS—THIS TITLE]

SEC. [501] 515. (a) PROHIBITION OF FEDERAL AGENCY MONITORING OF PERSONAL INFORMATION ON USE OF INTERNET.—None of the funds made available in the Treasury and General Government Appropriations Act, 2001 may be used by any Federal agency—

(1) to collect, review, or create any aggregate list, derived from any means, that includes the collection of any personally identifiable information relating to an individual's access to or use of any Federal government Internet site of the agency; or

(2) to enter into any agreement with a third party (including another government agency) to collect, review, or obtain any aggregate list, derived from any means, that includes the collection of any personally identifiable information relating to an individual's access to or use of any nongovernmental Internet site.

(b) EXCEPTIONS.—The limitations established in subsection (a) shall not apply to—

(1) any record of aggregate data that does not identify particular persons;

(2) any voluntary submission of personally identifiable information;

(3) any action taken for law enforcement, regulatory, or supervisory purposes, in accordance with applicable law; or

(4) any action described in subsection (a)(1) that is a system security action taken by the operator of an Internet site and is necessarily incident to the rendition of the Internet site services or to the protection of the rights or property of the provider of the Internet site.

(c) [RELATION TO OTHER PROVISION.—Section 644 of the Treasury and General Government Appropriations Act, 2001 (relating to Federal agency monitoring of personal information on use of the Internet) shall not have effect.]

[ (d) ] (c) DEFINITIONS.—For the purposes of this section:

(1) The term “regulatory” means agency actions to implement, interpret or enforce authorities provided in law.

(2) The term “supervisory” means examinations of the agency's supervised institutions, including assessing safety and soundness, overall financial condition, management practices and policies and compliance with applicable standards as provided in law.

[SEC. 502. (a) CLARIFICATION OF PERMISSIBLE USE OF FACSIMILE MACHINES AND ELECTRONIC MAIL TO FILE INDEPENDENT EXPENDITURE STATEMENTS.—Section 304 of the Federal Election Campaign Act of 1971 (2 U.S.C. 434) is amended by adding at the end the following new subsection:

“(d)(1) Any person who is required to file a statement under subsection (c) of this section, except statements required to be filed electronically pursuant to subsection (a)(11)(A)(i) may file the statement by facsimile device or electronic mail, in accordance with such regulations as the Commission may promulgate.

“(2) The Commission shall make a document which is filed electronically with the Commission pursuant to this paragraph accessible to the public on the Internet not later than 24 hours after the document is received by the Commission.

“(3) In promulgating a regulation under this paragraph, the Commission shall provide methods (other than requiring a signature on the document being filed) for verifying the documents covered by the regulation. Any document verified under any of the methods shall be treated for all purposes (including penalties for perjury) in the same manner as a document verified by signature.”

(b) TREATMENT OF LINES OF CREDIT OBTAINED BY CANDIDATES AS COMMERCIALY REASONABLE LOANS.—Section 301(8)(B) of such Act of 1971 (2 U.S.C. 431(8)(B)) is amended—

(1) by striking “and” at the end of clause (xiii);

(2) by striking the period at the end of clause (xiv) and inserting “; and”; and

(3) by adding at the end the following new clause:

“(xv) any loan of money derived from an advance on a candidate's brokerage account, credit card, home equity line of credit, or other line of credit available to the candidate, if such loan is made in accordance with applicable law and under commercially reasonable terms and if the person making such loan makes loans derived from an advance on the candidate's brokerage account, credit card, home equity line of credit, or other line of credit in the normal course of the person's business.”

(c) REQUIRING ACTUAL RECEIPT OF CERTAIN INDEPENDENT EXPENDITURE REPORTS WITHIN 24 HOURS.—

(1) IN GENERAL.—Section 304(c)(2) of such Act (2 U.S.C. 434(c)(2)) is amended in the matter following subparagraph (C)—

(A) by striking “shall be reported” and inserting “shall be filed”; and

(B) by adding at the end the following new sentence: “Notwithstanding subsection (a)(5), the time at which the statement under this subsection is received by the Secretary, the Commission, or any other recipient to whom the notification is required to be sent shall be considered the time of filing of the statement with the recipient.”

(2) CONFORMING AMENDMENT.—Section 304(a)(5) of such Act (2 U.S.C. 434(a)(5)) is amended by striking “or (4)(A)(ii)” and inserting “or (4)(A)(ii), or the second sentence of subsection (c)(2)”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to elections occurring after January 2001. ]

[SEC. 503. Of the amounts provided to the Office of National Drug Control Policy for fiscal year 2001 for the anti-doping efforts of the United States Olympic Committee, the Director of such Office shall make direct payment of \$3,300,000 to The U.S. Anti-Doping Agency, Incorporated, for the conduct of anti-doping activities: *Provided*, That these funds shall be provided not later than 30 days after the date of the enactment of this Act: *Provided further*, That of the funds made available for this effort, The U.S. Anti-Doping Agency shall have the sole authority to obligate these funds for the promotion of anti-doping efforts relating to United States athletes in the Olympic, Pan American, and Paralympic Games.]

[SEC. 504. Section 640 of the Treasury and General Government Appropriations Act, 2001 (relating to Civil Service Retirement System) shall not have effect.]

[SEC. 505. (a) CIVIL SERVICE RETIREMENT SYSTEM.—The table under section 8334(c) of title 5, United States Code, is amended—

(1) in the matter relating to an employee by striking:

“7.5 ..... January 1, 2001, to December 31, 2002.  
7 ..... After December 31, 2002.”

and inserting the following:

“7 ..... After December 31, 2000.”;

(2) in the matter relating to a Member or employee for Congressional employee service by striking:

“8 ..... January 1, 2001, to December 31, 2002.  
7.5 ..... After December 31, 2002.”

and inserting the following:

“7.5 ..... After December 31, 2000.”;

(3) in the matter relating to a law enforcement officer for law enforcement service and firefighter for firefighter service by striking:

“8 ..... January 1, 2001, to December 31, 2002.  
7.5 ..... After December 31, 2002.”

and inserting the following:

“7.5 ..... After December 31, 2000.”;

(4) in the matter relating to a bankruptcy judge by striking:

“8.5 ..... January 1, 2001, to December 31, 2002.

8 ..... After December 31, 2002.”

and inserting the following:

“8 ..... After December 31, 2000.”;

(5) in the matter relating to a judge of the United States Court of Appeals for the Armed Forces for service as a judge of that court by striking:

“8.5 ..... January 1, 2001, to December 31, 2002.

8 ..... After December 31, 2002.”

and inserting the following:

“8 ..... After December 31, 2000.”;

(6) in the matter relating to a United States magistrate by striking:

“8.5 ..... January 1, 2001, to December 31, 2002.

8 ..... After December 31, 2002.”

and inserting the following:

“8 ..... After December 31, 2000.”;

(7) in the matter relating to a Court of Federal Claims judge by striking:

“8.5 ..... January 1, 2001, to December 31, 2002.

8 ..... After December 31, 2002.”

and inserting the following:

“8 ..... After December 31, 2000.”;

(8) in the matter relating to a member of the Capitol Police by striking:

“8 ..... January 1, 2001, to December 31, 2002.

7.5 ..... After December 31, 2002.”

and inserting the following:

“7.5 ..... After December 31, 2000.”;

and

(9) in the matter relating to a nuclear materials courier by striking:

“8 ..... January 1, 2001 to December 31, 2002.

7.5 ..... After December 31, 2002.”

and inserting the following:

“7.5 ..... After December 31, 2000.”.

(b) FEDERAL EMPLOYEES' RETIREMENT SYSTEM.—

(1) IN GENERAL.—Section 8422(a) of title 5, United States Code, is amended by striking paragraph (3) and inserting the following: “(3) The applicable percentage under this paragraph for civilian service shall be as follows:

“Employee .....	7 .....	January 1, 1987, to December 31, 1998.
	7.25 .....	January 1, 1999, to December 31, 1999.
	7.4 .....	January 1, 2000, to December 31, 2000.
	7 .....	After December 31, 2000.
Congressional employee .....	7.5 .....	January 1, 1987, to December 31, 1998.
	7.75 .....	January 1, 1999, to December 31, 1999.
	7.9 .....	January 1, 2000, to December 31, 2000.
	7.5 .....	After December 31, 2000.
Member .....	7.5 .....	January 1, 1987, to December 31, 1998.
	7.75 .....	January 1, 1999, to December 31, 1999.
	7.9 .....	January 1, 2000, to December 31, 2000.
	8 .....	January 1, 2001, to December 31, 2002.
	7.5 .....	After December 31, 2002.
Law enforcement officer, firefighter, member of the Capitol Police, or air traffic controller.	7.5 .....	January 1, 1987, to December 31, 1998.
	7.75 .....	January 1, 1999, to December 31, 1999.
	7.9 .....	January 1, 2000, to December 31, 2000.
	7.5 .....	After December 31, 2000.
Nuclear materials courier ....	7 .....	January 1, 1987, to October 16, 1998.
	7.5 .....	October 17, 1998, to December 31, 1998.
	7.75 .....	January 1, 1999, to December 31, 1999.
	7.9 .....	January 1, 2000, to December 31, 2000.
	7.5 .....	After December 31, 2000.”.

(2) MILITARY SERVICE.—Section 8422(e)(6) of title 5, United States Code, is amended—

(A) in subparagraph (A), by inserting “and” after the semicolon;

(B) in subparagraph (B), by striking “; and” and inserting a period; and

(C) by striking subparagraph (C).

(3) VOLUNTEER SERVICE.—Section 8422(f)(4) of title 5, United States Code, is amended—

(A) in subparagraph (A), by inserting “and” after the semicolon;

(B) in subparagraph (B), by striking “; and” and inserting a period; and

(C) by striking subparagraph (C).

(c) CENTRAL INTELLIGENCE AGENCY RETIREMENT AND DISABILITY SYSTEM.—

(1) IN GENERAL.—Section 7001(c)(2) of the Balanced Budget Act of 1997 (50 U.S.C. 2021 note) is amended—

(A) in the matter before the colon, by striking “December 31, 2002” and inserting “December 31, 2000”; and

(B) in the matter after the colon, by striking all that follows “December 31, 2000.”.

(2) MILITARY SERVICE.—Section 252(h)(1)(A) of the Central Intelligence Agency Retirement Act (50 U.S.C. 2082(h)(1)(A)), is amended—

(A) in the matter before the colon, by striking “December 31, 2002” and inserting “December 31, 2000”; and

(B) in the matter after the colon, by striking all that follows “December 31, 2000.”.

(d) FOREIGN SERVICE RETIREMENT AND DISABILITY SYSTEM.—

(1) IN GENERAL.—Section 7001(d)(2) of the Balanced Budget Act of 1997 (22 U.S.C. 4045 note) is amended—

(A) in subparagraph (A)—

(i) in the matter before the colon, by striking “December 31, 2002” and inserting “December 31, 2000”; and

(ii) in the matter after the colon, by striking all that follows “December 31, 2000.”; and

(B) in subparagraph (B)—

- (i) in the matter before the colon, by striking “December 31, 2002” and inserting “December 31, 2000”; and  
 (ii) in the matter after the colon, by striking all that follows “December 31, 2000.”

(2) CONFORMING AMENDMENT.—Section 805(d)(1) of the Foreign Service Act of 1980 (22 U.S.C. 4045(d)(1)) is amended, in the table in the matter following subparagraph (B), by striking:

“January 1, 2001, through December 31, 2002, inclusive.	7.5
After December 31, 2002 .....	7”

and inserting the following:

“After December 31, 2000 .....	7”.
--------------------------------	-----

(e) FOREIGN SERVICE PENSION SYSTEM.—

(1) IN GENERAL.—Section 856(a)(2) of the Foreign Service Act of 1980 (22 U.S.C. 4071e(a)(2)) is amended by striking all that follows “December 31, 2000.” and inserting the following:

“7.5 ..... After December 31, 2000.”.

(2) VOLUNTEER SERVICE.—Section 854(c)(1) of the Foreign Service Act of 1980 (22 U.S.C. 4071c(c)(1)) is amended—

(A) in the matter before the colon, by striking “December 31, 2002” and inserting “December 31, 2000”; and

(B) in the matter after the colon, by striking all that follows “December 31, 2000.”

(f) CIVIL SERVICE RETIREMENT SYSTEM.—Notwithstanding section 8334 (a)(1) or (k)(1) of title 5, United States Code, during the period beginning on October 1, 2002, through December 31, 2002, each employing agency (other than the United States Postal Service or the Metropolitan Washington Airports Authority) shall contribute—

(1) 7.5 percent of the basic pay of an employee;

(2) 8 percent of the basic pay of a congressional employee, a law enforcement officer, a member of the Capitol police, a firefighter, or a nuclear materials courier; and

(3) 8.5 percent of the basic pay of a Member of Congress, a Court of Federal Claims judge, a United States magistrate, a judge of the United States Court of Appeals for the Armed Forces, or a bankruptcy judge,

in lieu of the agency contributions otherwise required under section 8334(a)(1) of such title 5.

(g) CENTRAL INTELLIGENCE AGENCY RETIREMENT AND DISABILITY SYSTEM.—Notwithstanding section 211(a)(2) of the Central Intelligence Agency Retirement Act (50 U.S.C. 2021(a)(2)), during the period beginning on October 1, 2002, through December 31, 2002, the Central Intelligence Agency shall contribute 7.5 percent of the basic pay of an employee participating in the Central Intelligence Agency Retirement and Disability System in lieu of the agency contribution otherwise required under section 211(a)(2) of such Act.

(h) FOREIGN SERVICE RETIREMENT AND DISABILITY SYSTEM.—Notwithstanding any provision of section 805(a) of the Foreign Service Act of 1980 (22 U.S.C. 4045(a)), during the period beginning on October 1, 2002, through December 31, 2002, each agency employing a participant in the Foreign Service Retirement and Disability System shall contribute to the Foreign Service Retirement and Disability Fund—

(1) 7.5 percent of the basic pay of each participant covered under section 805(a)(1) of such Act participating in the Foreign Service Retirement and Disability System; and

(2) 8 percent of the basic pay of each participant covered under paragraph (2) or (3) of section 805(a) of such Act participating in the Foreign Service Retirement and Disability System, in lieu of the agency contribution otherwise required under section 805(a) of such Act.

(i) The amendments made by this section shall take effect upon the close of calendar year 2000, and shall apply thereafter.】

【SEC. 506. Of the amount provided to the United States Secret Service for fiscal year 2001 and specified for activities related to investigations of exploited children, \$2,000,000 shall be available to the United States Secret Service for forensic and related support of investigations of missing and exploited children and shall remain available until September 30, 2001.】

【SEC. 507. (a) Section 108 of the Legislative Branch Appropriations Act, 2001 is amended to read as follows:

“SEC. 108. CHIEF ADMINISTRATIVE OFFICER.—(a) IN GENERAL.—There shall be within the Capitol Police an Office of Administration to be headed by a Chief Administrative Officer as follows:

“(1) Not later than 60 days after the date of the enactment of this Act, the Chief Administrative Officer shall be appointed by the Chief of the Capitol Police after consultation with the Capitol Police Board and the Comptroller General, and shall report to and serve at the pleasure of the Chief of the Capitol Police.

“(2) The Comptroller General shall evaluate the performance of the Chief Administrative Officer in carrying out the duties and responsibilities of the Office of Administration as outlined in this section. The Comptroller General shall meet with the Chief of the Capitol Police and the Capitol Police Board at least quarterly to provide an analysis of the performance of the Chief Administrative Officer. The Comptroller General shall report the results of the evaluation to the Chief of the Capitol Police, the Capitol Police Board, the Committees on Appropriations of the House of Representatives and Senate, the Committee on House Administration of the House of Representatives, and the Committee on Rules and Administration of the Senate.

“(3) The Chief of the Capitol Police shall appoint as Chief Administrative Officer an individual with the knowledge and skills necessary to carry out the responsibilities for budgeting, financial management, information technology, and human resource management described in this section.

“(4) The Chief Administrative Officer shall receive basic pay at a rate determined by the Capitol Police Board, but not to exceed the annual rate of basic pay payable for ES-2 of the Senior Executive Service, as established under subchapter VIII of chapter 53 of title 5, United States Code (taking into account any comparability payments made under section 5304(h) of such title).

“(5) The Capitol Police shall reimburse from available appropriations any costs incurred by the Comptroller General under this section, which shall be deposited to the appropriation of the General Accounting Office then available and remain available until expended.

“(b) RESPONSIBILITIES.—The Chief Administrative Officer shall have the following areas of responsibility:

“(1) BUDGETING.—The Chief Administrative Officer shall—

“(A) prepare and submit to the Capitol Police Board an annual budget for the Capitol Police; and

“(B) execute the budget and monitor through periodic examinations the execution of the Capitol Police budget in relation to actual obligations and expenditures.

“(2) FINANCIAL MANAGEMENT.—The Chief Administrative Officer shall—

“(A) oversee all financial management activities relating to the programs and operations of the Capitol Police;

“(B) develop and maintain an integrated accounting and financial system for the Capitol Police, including financial reporting and internal controls, which—

“(i) complies with applicable accounting principles, standards, and requirements, and internal control standards;

“(ii) complies with any other requirements applicable to such systems; and

“(iii) provides for—

“(I) complete, reliable, consistent, and timely information which is prepared on a uniform basis and which is responsive to financial information needs of the Capitol Police;

“(II) the development and reporting of cost information;

“(III) the integration of accounting and budgeting information; and

“(IV) the systematic measurement of performance;

“(C) direct, manage, and provide policy guidance and oversight of Capitol Police financial management personnel, activities, and operations, including—

“(i) the recruitment, selection, and training of personnel to carry out Capitol Police financial management functions; and

“(ii) the implementation of Capitol Police asset management systems, including systems for cash management, debt collection, and property and inventory management and control; and

“(D) shall prepare annual financial statements for the Capitol Police and provide for an annual audit of the financial statements by an independent public accountant in accordance with generally accepted government auditing standards.

“(3) INFORMATION TECHNOLOGY.—The Chief Administrative Officer shall—

“(A) direct, coordinate, and oversee the acquisition, use, and management of information technology by the Capitol Police;

“(B) promote and oversee the use of information technology to improve the efficiency and effectiveness of programs of the Capitol Police; and

“(C) establish and enforce information technology principles, guidelines, and objectives, including developing and maintaining an information technology architecture for the Capitol Police.

“(4) HUMAN RESOURCES.—The Chief Administrative Officer shall—

“(A) direct, coordinate, and oversee human resources management activities of the Capitol Police;

“(B) develop and monitor payroll and time and attendance systems and employee services; and

“(C) develop and monitor processes for recruiting, selecting, appraising, and promoting employees.

“(c) ADMINISTRATIVE PROVISIONS.—

“(1) PERSONNEL.—The Chief Administrative Officer is authorized to select, appoint, employ, and discharge such officers and employees as may be necessary to carry out the functions, powers, and duties of the Office of Administration, but shall not have the authority to hire or discharge uniformed and operational police force personnel.

“(2) RESOURCES OF OTHER AGENCIES.—The Chief Administrative Officer may utilize resources of another agency on a reimbursable basis to be paid from available appropriations of the Capitol Police.

“(d) PLAN.—No later than 180 days after appointment, the Chief Administrative Officer shall prepare and submit to Chief of the Capitol Police, the Capitol Police Board, and the Comptroller General, a plan—

“(1) describing the policies, procedures, and actions the Chief Administrative Officer will take in carrying out the responsibilities assigned under this section;

“(2) identifying and defining responsibilities and roles of all offices, bureaus, and divisions of the Capitol Police for budgeting, financial management, information technology, and human resources management; and

“(3) detailing mechanisms for ensuring that the offices, bureaus, and divisions perform their responsibilities and roles in a coordinated and integrated manner.

“(e) REPORT.—No later than September 30, 2001, the Chief Administrative Officer shall prepare and submit to the Chief of the Capitol Police, the Capitol Police Board, and the Comptroller General, a report on the Chief Administrative Officer’s progress in implementing the plan described in subsection (d) and recommendations to improve the budgeting, financial, information technology, and human resources management of the Capitol Police, including organizational, accounting and administrative control, and personnel changes.

“(f) SUBMISSION TO COMMITTEES.—The Chief of the Capitol Police shall submit the plan required in subsection (d) and report required in subsection (e) to the Committees on Appropriations of the House of Representatives and of the Senate, the Committee on House Administration of the House of Representatives, and the Committee on Rules and Administration of the Senate.

“(g) TERMINATION OF ROLE.—As of October 1, 2002, the role of the Comptroller General, as established by this section, will cease.”.

(b) The amendments made by subsection (a) shall take effect as if included in the enactment of the Legislative Branch Appropriations Act, 2001.】 (*Department of Transportation and Related Agencies Appropriations Act, 2001, as enacted by section 101(a) of P.L. 106-346.*)