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Appropriations for FY1999: Treasury, Postal Service, Executive Office of the President, and General Government

Updated October 26, 1998

Sylvia Morrison and Sharon Gressle, Coordinators Economics Division and Government Division Appropriations are one part of a complex federal budget process that includes budget resolutions, appropriations (regular, supplemental, and continuing) bills, rescissions, and budget reconciliation bills. The process begins with the President's budget request and is bounded by the rules of the House and Senate, the Congressional Budget and Impoundment Control Act of 1974 (as amended), the Budget Enforcement Act of 1990, and current program authorizations. In addition, the line item veto took effect for the first time in 1997.

This report is a guide to one of the 13 regular appropriations bills that Congress passes each year. It is designed to supplement the information provided by the House and Senate Appropriations Subcommittees on Treasury, Postal Service, Executive Office of the President, and General Government. It summarizes the current legislative status of the bill, its scope, major issues, funding levels, and related legislative activity. The report lists the key CRS staff relevant to the issues covered and related CRS products.

This report is updated as soon as possible after major legislative developments, especially following legislative action in the committees and on the floor of the House and Senate.

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Appropriations for FY1999: Treasury, Postal Service, Executive Office of the President, and General Government

Summary

Funding for the Department of the Treasury, the Postal Service, the Executive Office of the President and several independent agencies is part of the Omnibus Appropriations Act for FY1999 (P.L. 105-277), enacted October 21, 1998. Prior to passage of the Omnibus bill, the accounts covered by H.R. 4104, the Treasury and General Government bill, were funded through six continuing resolutions for FY1999.

The funding levels in P.L. 105-277, the same as those in the October 7 conference agreement (H.Rept. 105-760), reflect \$13.44 billion in discretionary funding (using figures adjusted for Congressional Budget Office (CBO) scorekeeping), including \$132 million for the Crime Trust Fund. The President had requested \$13.58 billion and the FY1998 funding level was \$12.73 billion. The Department of Treasury, which receives about half of the funding voted in this bill each year, was voted \$295 million more than it received for FY1998. Of that increase, the Internal Revenue Service (IRS) received \$128 million. Most of the new funding going to the IRS would be devoted to improving customer service and the restructuring of the agency as required under P.L. 105-206.

The net grand total appropriation for the accounts under Treasury and General Government, including mandatory funding, is \$26,772,527,000. After the CBO scorekeeping is factored in, the total is \$27,056,332,000, with \$13,613,547,000 in mandatory funding.

Funding to support technological Year 2000 compliance is included for some accounts. However, the act includes a governmentwide emergency appropriation for this purpose, which does not require offsets but does require a specific request from the Administration before the funds are released.

The January 1999 adjustment in pay for federal employees will be at the rate of 3.6%, for a combined national and locality-based payment adjustment. However, the bill funds the adjustment at 3.1%, with the agencies expected to absorb the difference. The act prohibits a January 1999 pay adjustment for Members of Congress, federal judges, and executive branch officials. The act also provides enhancements to the Senior Executive Service awards program and reforms the federal firefighter overtime policy.

The act includes two of four controversial provisions which had been dropped when the October 7 conference agreement on H.R. 4104 was issued. Requiring extension of contraceptive coverage to all providers of prescription drug coverage under the Federal Employees' Health Benefits Plan, with certain exceptions, and granting asylum to Haitian refugees already in the United States are in the act. Omitted from the act are provisions which would have required a four-vote majority among the Federal Election Commission membership every four years to retain the general counsel and staff director and set standards for child care at federal facilities.

Area of Expertise	Name	CRS Division	Tel.	
Bureau of Alcohol, Tobacco, and Firearms	Keith Bea	GOV	7-8672	
Child Care	Karen Spar	EPW	7-7319	
Council of Economic Advisers	Edward Knight	Е	7-7785	
Customs Service	Fred Kaiser	GOV	7-8682	
Debt Management	James Bickley	Е	7-7794	
Executive Office of the President	Rogelio Garcia	GOV	7-8687	
Federal Election Commission	Joseph Cantor	GOV	7-7876	
Federal Employee Health Care Policy	Carolyn Merck	EPW	7-7320	
General Services Administration	Stephanie Smith	GOV	7-8674	
Immigration Policy	Ruth Wasem	EPW	7-7342	
Independent Agencies	Sharon Gressle	GOV	7-8677	
Internal Revenue Service	Sylvia Morrison	Е	7-7755	
National Archives	Harold Relyea	GOV	7-8679	
Office of Personnel Management	Barbara Schwemle	GOV	7-8655	
Pension Policy	Carolyn Merck	EPW	7-7320	
Postal Service	Bernevia McCalip	Е	7-7781	
Procurement Reform	Stephanie Smith	GOV	7-8674	
Secret Service	Stephanie Smith	GOV	7-8674	

Key Policy Staff

Division abbreviations: E = Economics; GOV = Government; EPW = Education and Public Welfare.

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Most Recent Developments

On October 21, 1998 Congress completed action on, and the President signed, P.L. 105-277, the Omnibus Appropriations Act for FY1999. Among the regular appropriations bills that were incorporated into the omnibus bill was that for Treasury and General Government.¹

On October 7, 1998, the House adopted a conference agreement on H.R. 4104, Treasury and General Government FY1999 Appropriations. Four policy issues, present in the earlier conference agreement, were absent from the second agreement. Objections to their omission were raised in the Senate on October 9 and no agreement was reached.

On September 3, 1998, the Senate passed H.R. 4104, amended, in lieu of S. 2312, making appropriations for the Treasury and General Government for FY1999. The Senate vote was 91 to 5, and conferees were named. On July 16, 1998, the House passed H.R. 4104 by a vote of 218 to 203. House conferees were named on September 16, 1998.

Introduction

Appropriations for the Department of the Treasury, in addition to funding the operations of the department, fund the work of a group of law enforcement organizations, which include the Bureau of Alcohol, Tobacco, and Firearms (BATF), the Customs Service, the Secret Service, the Financial Crimes Enforcement Network, and the Federal Law Enforcement Training Center. Treasury appropriations also cover the Internal Revenue Service, the Financial Management Service, and the Bureau of Public Debt.

For the most part, the U.S. Postal Service has become self-supporting. Federal contributions are limited to payments to the Postal Service Fund to compensate for revenues foregone (e.g., free postal service for the blind).

¹P.L. 105-277, §101(h), October 21, 1998, 112 Stat. 2681.

Appropriations for the Executive Office of the President provide salaries and expenses for the White House Offices, operation of the residences of the President and Vice President, and most other agencies within the Executive Office of the President (EOP). Organizations such as the Council of Economic Advisers, the National Security Council, the Office of Management and Budget, and the Office of National Drug Control Policy are funded through these provisions.

Among the independent agencies financed through this bill are the Federal Election Commission, the General Services Administration, the National Archives and Records Administration, the Office of Personnel Management, the Office of Special Counsel, and the U.S. Tax Court.

A more detailed discussion of the agencies and programs covered by the omnibus funding act is presented in the "Budget and Key Policy Issues" section below.

For the purposes of legislative history on the omnibus funding act, the reader is reminded that the P.L. 105-277 is a product of using the Transportation appropriation bill (H.R. 2348) as the vehicle for creating the larger bill. The Treasury and General Government appropriation saw congressional action as H.R. 4104 prior to being included in the omnibus measure.

Table 4 provides the funding details for the major accounts within the bill.

Conference Agreements

There were two conference agreements on H.R. 4104. For details on votes and congressional document citations, see the "Status and Legislative History" section below. Funding in both versions was the same² and remains the same in the P.L. 105-277. Using Congressional Budget Office scorekeeping, the discretionary funding total is \$13.44 billion. The President had requested \$13.58 billion and the FY1998 funding level was \$12.73 billion.

The October 1, 1998 conference agreement (H.Rept. 105-760) on H.R. 4104 added three titles to the bill which had not been in either the House or Senate versions. The new language addressed the issues of child care in federally operated facilities (Title VII), technical amendments for the federal administration of certain District of Columbia employees' retirement benefits (Title VIII), and asylum policy for Haitian nationals (Title IX). A rule (H.J. Res.563), which would allow for the consideration of the conference agreement and waive all points of order against the conference agreement, failed in the House. It was not considered in the Senate.

The October 7, 1998 conference agreement (H.Rept. 105-789) was different from the earlier agreement in four respects. It did not contain four controversial

²A funding table showing the FY1998 enacted, the President's FY1999 request, House and Senate -passed versions, and the conference agreement is found at "H.R. 4104 - Treasury, Postal Service, and General Government Appropriations Bill, 1999," *Congressional Record*, daily edition, October 7, 1998, pp. H9923-H9925.

policy issues: Federal Election Commission senior staff appointment policy (which had been in both the Senate and House bills at some stage of the process); extension of contraceptive coverage requirement to all providers of prescription drug coverage under the Federal Employees' Health Benefits Plan, except five specifically designated religious organizations (passed by both House and Senate with minor language differences); extension of asylum protection to Haitian nationals; and standards for child care in federal facilities (these being new provisions added to the bill as part of the October 1, 1998 conference agreement).

In this report, the Federal Election Commission issue is discussed under that agency's entry in "Independent Agencies" below. The contraceptive coverage issue is discussed as part of the Office of Personnel Management presentation in that same section. The Haitian immigration issue is discussed following the "Independent Agencies" section.

Child Care in Federal Facilities. The omnibus appropriations law contains no new provisions regarding child care for federal employees. However, Title VII of the October 1, 1998, conference agreement would have established new requirements for child care facilities operated by federal agencies, including legislative branch agencies, for their employees. The October 1 conference agreement would have required that such facilities be licensed under state or local law, within six months of the legislation's enactment, and be accredited by a state or nationally recognized accreditation entity, within five years of enactment. The agreement also would have required regulations establishing health and safety standards for federal agency child care programs. Under the October 1 conference agreement, executive branch agencies would have been authorized to use agency funds to provide child care for employees and to improve the affordability of such care for low-income employees. The agreement also would have authorized \$900,000 in fiscal year 1999, and such sums thereafter, for an interagency council of federal agencies to share best practices and coordinate policy with regard to child care. However, these provisions were not included in the October 7, 1998, conference agreement, nor in the omnibus appropriations bill that was signed into law.

FY1999 Continuing Resolutions

Prior to enactment of the FY1999 omnibus funding bill, six continuing resolutions were passed to fund the Treasury and General Government accounts for FY1999. On September 24, 1998, the President signed P.L. 105-240, to make continuing appropriations for FY1999. P.L. 105-240, which expired October 9, 1998, funded the accounts under H.R. 4104, as passed, primarily at the level appropriated for FY1998. On October 9, P.L. 105-249 (H.J.Res. 133) was enacted to extend the continuing resolution through October 12. On October 12, P.L. 105-254 (H.J.Res. 134) was enacted to continue funding through October 14. A fourth continuing resolution, P.L. 105-257 (H.J.Res. 135), was adopted to continue funding through October 16. A fifth continuing resolution, P.L. 105-260 (H.J.Res. 136) to fund the government through October 20, 1998, was adopted October 16. The sixth, and final FY1999 continuing funding resolution, P.L. 105-273 (H.J.Res. 137), was enacted on October 20 and would have expired on October 21, 1998.

Most of the accounts discussed in this report were funded at the FY1998 enacted level for the 21 days during which the continuing resolutions applied. The exceptions to the current-rate funding levels are primarily those for which the FY1999 budget request was lower than the FY1998 operating level. If the budget request was lower than the current rate, the funding rate that would prevail would be the greater of the two rates. That provision would affect such accounts as the Financial Management Service within the Department of the Treasury; two accounts under the Violent Crime Reduction Program: Bureau of Alcohol, Tobacco and Firearms and U.S. Secret Service; one account within the Executive Office of the President: White House Repair and Restoration; within the General Services Administration, the funding for the Office of Inspector General; and the John F. Kennedy Assassination Records Review Board.

The reader should note that this report is a broad summary of the appropriations activity for the covered accounts. The continuing appropriations resolution stipulated conditions which may have affected the manner in which the funds were administered. To fully understand the impact of those conditions, one must study the FY1998 and FY1999 funding and administrative policy and practices for each account in some detail.

Status and Legislative History

In summary, H.R. 4104, Treasury and General Government FY1999 appropriations, passed the House on July 16, 1998. On September 3, 1998, the Senate passed H.R. 4104, amended, in lieu of S. 2312. P.L. 105-277 (112 Stat. 2681, approved October 21, 1998), the FY1999 omnibus funding act, incorporates the funding levels and most legislative provision s found in the October 7, 1998 conference report on H.R. 4104.

The accounts under H.R. 4104 were funded through P.L. 105-240 (September 24, 1998), a continuing appropriations resolution expiring October 9, 1998. H.J.Res. 128 passed both the House (421-0, Roll Call. No. 445) and Senate on September 17, 1998.³ Resolutions to continue the provisions of P.L. 105-240 were adopted for the purpose of extending funding until permanent funding was enacted: A second continuing resolution (P.L. 105-249, H.J.Res. 133) was adopted October 9; a third continuing resolution (P.L. 105-254, H.J.Res. 134), expiring October 14, was adopted October 12; a fourth continuing resolution (P.L. 105-257, H.J.Res. 135) was adopted October 14, expiring October 16; a fifth continuing resolution (P.L. 105-260, H.J.Res. 136) was adopted October 16, expiring October 20; the sixth, and final, continuing resolution (P.L. 105-273, H.J.Res. 137) was enacted on October 20 and would have expired October 21, 1998.

³U.S. Congress. *Congressional Record*, daily edition, September 17, 1998, pp. H7931-H7937, S10499-S10501.

On June 22, 1998, Representative Kolbe introduced, and the House Committee on Appropriations reported, H.R. 4104 (H.Rept. 105-592).⁴ The House Rules Committee reported H.Res. 485 (H.Rept. 105-597), a resolution providing for the consideration of H.R. 4104. H.Res. 485 failed of passage (125-291, Roll No. 268) on June 25, 1998.⁵ H.Res. 498 (H.Rept. 105-622), a resolution for consideration of H.R. 4104, was reported July 14, 1998 and was agreed to on July 15 (218-201, 1 present, Roll No. 284).⁶ H.R. 4104 passed the House, amended, July 16, 1998 (218-203, Roll No. 293).⁷ On September 16, Representatives Jim Kolbe, Frank Wolf, Ernest Istook, Anne Northup, Robert Aderholt, Bob Livingston, Joseph McDade, Steny Hoyer, Carrie Meek, David Price, and David Obey were named as conferees. The House also agreed to a motion to instruct these conferees.⁸

On July 15, 1998, Senator Ben Nighthorse Campbell introduced, and the Senate Committee on Appropriations reported, S. 2312 (S.Rept. 105-251).⁹ The Senate began consideration and debate on S. 2312 July 28, with continued deliberations on July 29 and July 30, 1998.¹⁰ Upon returning from the August recess, the Senate took up S. 2312 on September 3. S. 2312 was laid aside and H.R. 4104, amended, was passed in lieu of S. 2312 (91-5, Vote No. 260).¹¹ Senators Ben Nighthorse Campbell, Richard C. Shelby, Lauch Faircloth, Ted Stevens, Herb Kohl, Barbara A. Mikulski, and Robert C. Byrd were named as conferees.

A conference agreement was reached on October 1, 1998.¹² The rule, which would have allowed the House to consider the conference report and which would

⁷U.S. Congress. *Congressional Record*, daily edition, July 15, 1998, pp. H5573-H5581 and July 16, 1998, pp. H5651-H5723.

⁸U.S. Congress. *Congressional Record*, daily edition, September 16, 1998, pp. H7814-H7817.

⁹U.S. Senate. *Treasury and General Government Appropriations Bill, 1999.* S.Rept. 105-251, 105th Congress, 2nd sess. July 15, 1998. (Washington: GPO, 1998) 102 p. Hereafter referred to as S.Rept. 105-251.

¹⁰U.S. Congress. *Congressional Record*, daily edition, July 28, 1998, pp. S9099-9110, S9113-9130, July 29, 1998, pp. S9163-9238, and July 30, 1998, pp. S9356-9357.

¹¹U.S. Congress. *Congressional Record*, daily edition, September 3, 1998, pp. S9912-16.

⁴U.S. House of Representatives. *Treasury, Postal Service, and General Government Appropriations Bill, 1999.* H.Rept. 105-592, 105th Congress, 2nd sess. June 22, 1998. (Washington: GPO, 1998) 128 p. Hereafter referred to as H.Rept. 105-592.

⁵U.S. Congress. *Congressional Record*, daily edition, June 25, 1998, pp. H5307-H5315, H5330-5331.

⁶U.S. Congress. *Congressional Record*, daily edition, July 15, 1998, pp. H5564-H5573.

¹²U.S. Congress. House. Committee on Conference on H.R. 4104. 105th Congress, 2nd Session. H.Rept. 105-760, October 1, 1998. See, Conference Report on H.R. 4104, Treasury and General Government Appropriations Act, 1999, *Congressional Record*, daily edition, October 1, 1998, pp. H9213-9245. (Hereafter referred to as H.Rept. 105-760.)

have waived all points of order, failed on October 1, 1998, by a vote of 106-294.¹³ On October 5, 1998, the conference report was recommitted to conference.¹⁴ A meeting of the conference on October 6 did not result in agreement. A second conference agreement was reported on October 7.¹⁵ The rule (H.Res. 579, H.Rept. 105-790) waiving points of order against the conference report was agreed to.¹⁶ The House rejected a motion to recommit the conference report and it was subsequently adopted.¹⁷ Although the Senate took it under consideration October 9, the Senate was unable to reach agreement on the October 7 conference agreement.¹⁸

The Administration's *Statements of Policy* did not indicate a veto threat for H.R. 4104.¹⁹

	nmittee ·kup	House	House	Senate	Senate	Conference	Conference Appro	1	Public
House	Senate	Report	Passage	Report	Passage	Report	House	Senate	Law
6/11/98	7/14/98	H.Rept. 105-592	H.R. 4104 7/16/98	S.Rept. 105-251	H.R. 4104 9/3/98	H.Rept. 105-760 failed 10/1/98 H.Rept. 105-789	H.Rept. 105-789 10/7/98		P.L. 105- 277 (H.R. 4328) 10/21/98

Table 1. Status of FY1999 Appropriations for the Treasury, Postal Service, Executive Office of the President and General Government

¹³U.S. Congress. House. Committee on Rules. H.Res. 563; see *Congressional Record*, daily edition, October 1, 1998, pp. H9252, H9255-H9262.

¹⁴Recommittal of Conference Report to H.R. 4104, Treasury and General Government appropriations Act, 1999, to Committee of Conference, *Congressional Record*, daily edition, October 5, 1998, p. H9494.

¹⁵U.S. Congress. House. Committee on Conference on H.R. 4104. 105th Congress, 2nd Session. H.Rept. 105-789, October 7, 1998. (Hereafter referred to as H.Rept. 105-789); Conference report on H.R. 4104, Treasury and General Government Appropriations Act, 1999, *Congressional Record*, daily edition, October 7, 1998, pp. H9870-9898.

¹⁶Waiving points of order against conference report on H.R. 4104, Treasury and General Government Appropriations Act, 1999, *Congressional Record*, daily edition, October 7, 1998, pp. H9911-H9920.

¹⁷*Congressional Record*, daily edition, October 7, 1998, pp. H9920-H9932, H9941-H9942. Vote on motion to recommit with instructions: yeas 202, nays 226 (vote no. 493); vote on adoption of the conference report: yeas 290, nays 137 (vote no 494).

¹⁸Congressional Record, daily edition, October 9, 1998, pp. S12130-12137. Motion to proceed agreed to by vote of yeas 58and nays 39 (vote no. 312).

¹⁹See the U.S. Office of Management and Budget web site for text of the 1998 issuances: June 23 to House Committee on Rules, June 24 to House of Representatives, and July 28 to Senate. [*http://www.whitehouse.gov/WH/EOP/OMB/SAP*]

Budget and Key Policy Issues

Department of the Treasury

P.L. 105-277 provides the Treasury with \$11,673,742,000. Of the Treasury funding, the IRS would get the largest portion — \$7,869,853,000.

The House, approving H.R. 4104 on July 16, 1998, allotted 11.54 billion to the Treasury Department. Approval by the Senate of H.R. 4104 took place on September 3, 1998. The Senate version of H.R. 4104 also provided \$11.54 billion for the Treasury. As in the House bill, the largest portion of the recommended Treasury appropriation, was allotted to the Internal Revenue Service (IRS). The conference report gave the Treasury \$11,673,742,000, of which \$7,869,853,000 goes to the IRS.

The Senate appropriations subcommittee on Treasury and General Government, in its report on its own appropriations bill, S. 2312, instructed the IRS to spend the extra money mainly on upgrading customer service, safeguarding the confidentiality of taxpayer records, and encouraging electronic filing of returns.²⁰

Bureau of Alcohol, Tobacco, and Firearms (ATF). A total of \$541,574,000 has been appropriated to the ATF for FY1999, an increase of 1.4% over the \$533,956,000 appropriated in FY1998. Of the total, \$27 million is available for the Youth Crime Gun Interdiction Initiative, and \$4.5 million must be used for the expansion of the National Tracing Center. Funds cannot be used to: centralize records of firearms licensees; implement regulations concerning a modification to the term "curios or relics"; investigate relief for individuals disqualified from possessing guns; and, electronically retrieve information on persons disqualified from firearms ownership because they were adjudicated as "mental defectives" or involuntarily committed to a mental institution.

Other policy changes in the omnibus appropriations act of interest to firearms licensees and others include the following: modifications to definitions of "shotgun," "rifle," and "antique firearms;" addition of a new requirement that licensees offer for sale gun storage or safety devices; allowance for pawnbrokers to conduct instant background checks when a firearm is first brought in as loan collateral, and a requirement that such checks be conducted when the owner later retrieves his or her firearm from the pawnbroker; amendments to the statutory provisions related to the acquisition of firearms by aliens; and, authority for the Secretary of the Treasury to reimburse those importers who were, at first, permitted to import certain semiautomatic rifles but were subsequently prohibited from selling those rifles to dealers.

Customs Service. For FY1999, the Customs Service received a total appropriation of \$1,761,253,000. This amount consists of: \$1,642,565,000 in basic appropriations; \$113,688,000 in separate appropriations for air and marine interdiction programs; and \$5,000,000 in separate appropriations for collection of the

²⁰U.S. Congress. *Treasury and General Government Appropriation Bill, 1999.* S.Rept. 105-251. July 15, 1998. pp. 31-40.

Harbor Maintenance Fee and user fees at small airports. The final total, which was reported by the conference committee, is higher than either the initial House version (\$1,743,753,000) or the Senate version (\$1,748,761,000); the FY 1999 total is also 9.4% higher than the FY1998 appropriation.

The FY1999 appropriations act, moreover, provides for certain expenditures up to specified amounts. These include: \$8 million for the procurement of automation infrastructure items, \$2.4 million to double the staffing and resources for the child pornography cyber-smuggling initiative, \$4.0 million for research, \$0.5 million for the expansion of services at the Vermont World Trade Office, and \$2.5 million for the relocation of the Customs Air Branch from Belle Chase to Hammond, Louisiana. Finally, \$9.5 million is delayed for obligation until September 30, 1999, the end of the fiscal year.

Internal Revenue Service (IRS). P.L. 105-277 provides a net total FY1999 appropriation of \$7,869,853,000 for the IRS.

For FY1999, the Senate voted a total of \$7,851,807,000 for the IRS, an amount that is 1.4% more than the Congress voted the IRS for FY1998. In its report on its own appropriations bill, S. 2312,²¹ the Senate Subcommittee on Treasury and General Government endorsed the plan of IRS Commissioner Rosotti to reorganize the IRS under the terms of H.R. 2676 (signed into law as P.L. 105-206 on July 22, 1998) to take steps to stimulate electronic filing of returns and to improve customer services. Expanded customer service is to include toll-free telephone assistance, increased community-based tax preparation sites, and a marketing and educational effort to include paid advertisements and direct mailings to assist low-income taxpayers in determining their eligibility for the Earned Income Tax Credit (EITC). The Senate committee's report did not specify the amount of IRS funding to be devoted to implementing the reorganization plan.

Like the Senate committee, the House voted more funding for the IRS for FY1999 than the Congress voted it for FY1998. The amount, \$7,766,234,000, exceeded the FY1998 appropriation by 0.3%. In its report,²² the House Appropriations Subcommittee on Treasury and General Government specified that \$125,000,000 of the FY1999 funding, which the House voted for the Information Systems segment of the agency, should be reserved for customer service and for restructuring and reform of the IRS. In so writing, the House committee also endorsed the provisions requiring management changes and improved customer service included in H.R. 2676, the bill to restructure the IRS, which was signed into law as P.L. 105-206 on July 22.

The conference committee voted the IRS \$7,869,853,000 for FY1999 — 1.7% more than the IRS received in FY1998.

²¹S.Rept. 105-251.

²²H.Rept. 105-592.

Secret Service. P.L. 105-277 provides \$600,302,000 to the Secret Service for the salaries and expenses account, which includes an additional \$18,000,000 for protective costs to be made available for two fiscal years and \$8,068,000 for the acquisition, construction, improvement, and related expenses account, which includes \$1,623,000 for fixed site security. The conferees agreed that a limitation of 739 new vehicle purchases be set in keeping with department-wide efforts to exercise strong oversight in the management of law enforcement vehicles. \$5,000,000 shall not be available for obligation until September 30, 1999.

The Senate had originally approved an appropriation of \$592,970,000 for the Secret Service in FY1999. This amount exceeded the appropriation voted for the Secret Service by the Congress for FY1998 by 3.5%. Under the Senate bill, \$13,000,000 would have been dedicated to increased protective travel activity. The bill would have circumscribed \$7,860,000 of White House security costs, but included funding for counterfeit investigations and election-year 2000 candidate and nominee protection under the Violent Crime program.

The House, however, would have awarded the Secret Service \$601,102,000, which was 4.9% more than Congress voted the service for FY1998. In its report,²³ the House Appropriations Committee commended the work of the Electronic Crime Special Agent Program (ECSAP), which the committee said had accomplished much in the field of internet and communication crime " in a short time and with slim resources."

Violent Crime Reduction. The Omnibus Appropriations Act for FY1999 appropriates \$132 million for the violent crime reduction programs accounts. The overall funding corresponds to the House-passed level but there were some programmatic changes. For example, the act transfers to the Executive Office of the President, \$11.5 million for the Office of National Drug Control Policy; increases, by \$3 million, grants to GREAT (Gang Resistance Education and Training); and funds the financial crimes enforcement network at \$1.4 million.²⁴

Postal Service

While the Postal Service generates most of the funding it requires through sales of its products and services, it also receives an appropriation from the federal government. The Postal Service receives an annual appropriation to its Postal Service Fund to pay for revenue foregone on free and reduced rate mail (for the blind, for example). P.L. 105-277 provides FY1999 funding at \$71,195,000.

Prior to the 105th Congress, the Postal Service Fund also made workers' compensation payments to disabled workers who had been injured on the job. Passage of P.L. 105-33, however, repealed the authorization for the appropriation to the Postal Service Fund for workers' compensation.

²³H.Rept. 105-592.

²⁴U.S. House Republican Conference. *Legislative Digest*, "FY1999 Omnibus Appropriations Act," vol., 27, no. 27, October 19, 1998, p. 29.

P.L. 105-277 requires the Postal Service to submit, within 6 months of enactment, a report on its current and future commercial services. The report would include policy justifications, the costs of development and implementation, and revenues earned and lost from such activities. The Postal Service is required to report on its packaging service, describing how such service meets customer demand nationally.

Section 633 of the Treasury and General Government appropriations, as found in the omnibus funding statute, amends the policy guidelines for future international postal service agreements. It makes the Secretary of State solely responsible for formulating, coordinating, and overseeing foreign policy related to international postal and delivery services. With the consent of the President, the Secretary may negotiate and/or conclude any postal treaty or convention. Postal Service officials, with presidential consent, may establish international rates and/or fees for mail and delivery services. Regarding the importing or exporting of mail shipments, the Postal Service is required to follow the same procedures and laws applicable to similar shipments transmitted by or to private companies.

Executive Office of the President

The Treasury appropriations bill funds all but three offices in the Executive Office of the President (EOP). Of the three exceptions, the Council on Environmental Quality (including the Office of Environmental Quality) and the Office of Science and Technology are funded under the Veterans Affairs, Housing and Urban Development, and Independent Agencies appropriations bill (P.L. 105-276). The Office of the United States Trade Representative is funded under the Commerce, Justice, State, and the Judiciary and Related Agencies appropriations bill (§101(b), P.L. 105-277). While generally placed in the budget documents with the Executive Office of the President, there are accounts which are not included in the operating funds of the EOP. These include appropriations for the Federal Drug Control Programs, which are for transfer to other federal agencies and to state and local entities.

The FY1999 appropriations for the offices in the EOP that are funded by the Treasury and General Government Appropriation Act of 1999 total \$217,644,000, which is 0.3% less than the \$218,244,000 requested by the President, and 9.7% more than the \$198,918,000 appropriated for FY1998. Initially, the House had approved \$202,814,000 (7.6% less than requested, and 2% more than the FY1998 appropriations); the Senate had approved \$217,434,000 (0.4% less than requested, and 9.3% above the FY1998 appropriations).

Compensation of the President. The FY1999 appropriation is \$250,000, the amount requested by the President, and includes an expense allowance of \$50,000.

White House Office. The FY1999 appropriation is \$52,344,000, the amount requested by the President, and 2.2% more than the \$51,199,000 appropriated for FY1998. No more than \$3,850,000 may be used for the temporary or intermittent employment of experts and consults. \$10,100,000 is earmarked for non-telecommunications support services historically provided and funded by the White House Communications Agency, a Department of Defense component and in accordance with P.L. 104-21.

The appropriations include a provision which prohibits the use of funds for the White House to request official background reports from the FBI without the written consent of the individual who is the subject of the report, unless the request is due to extraordinary circumstances involving national security. They also include a provision authorizing the payment of legal costs in the case *Association of American Physicians and Surgeons, Inc. v. Clinton,* from the Compensation of the President and the White House Office Salaries and Expenses accounts.

*Executive Residence (White House).*²⁵ The FY1999 appropriation is \$8,691,000, the amount requested by the President, and 8% more than the \$8,045,000 appropriated for FY1998). Of the total, \$630,000 is to be used for domestic staff overtime, but that amount may not be used until the Comptroller General notifies the Appropriations Committees that the EOP has received, reviewed and commented on the draft report of the General Accounting Office (GAO) with respect to Executive Residence operations, and that the GAO is in receipt of the EOP's comments.

Special Assistance to the President (Office of the Vice President) and Official Residence of the Vice President. The FY1999 appropriation for the Office of the Vice President is \$3,512,000, the amount requested by the President, and 4.0% more than the \$3,378,000 appropriated for FY1998. The appropriation for the Official Residence is \$334,000, the amount requested by the President, and the same as appropriated for FY1998. Up to \$90,000 may be used for official entertainment expenses.

Council of Economic Advisers. The FY1999 appropriation is \$3,666,000, the amount requested by the President, and 3.5% more than the \$3,542,000 appropriated for FY1998.

The Office of Policy Development. The FY1999 appropriation is \$4,032,000, the amount requested by the President, and 1.2% more than the \$3,983,000 appropriated for FY1998. New appropriations language requires the agency to assess the proposed policies and regulations of federal agencies that may affect family well-being, to provide evaluations to the Office of Management and Budget (OMB), and to advise the President on how such agency action may strengthen families.

The National Security Council. The FY1999 appropriation is \$6,806,000, the amount requested by the President, and 2.4% more than the \$6,648,000 appropriated for FY1998.

Office of Administration. The FY1999 appropriation is \$28,350,000, which is 43% less than the \$40,550,000 requested by the President, and 1.9% less than the

²⁵ Maintenance and repair costs for the White House are also funded by the National Park Service as part of that agency's responsibility for national monuments. Entertainment costs for state functions are funded by the Department of State. Reimbursable political events in the Executive Residence are to be paid for in advance by the sponsor, and all such advance payments are to be credited to a Reimbursable Expenses account. The political party of the President is to deposit \$25,000 to be available for expenses relating to events during the fiscal year.

\$28,883,000 appropriated for FY1998. The President's budget request earmarked \$12,000,000 for a capital investment plan to modernize the information technology infrastructure. The conference report notes that additional funds of \$12,000,000 for Year 2000 compliance within the EOP are required this fiscal year. In passing the initial appropriations, the House Appropriations Committee indicated that the \$12,000,000 would be made available for information technology systems through emergency appropriations for Year 2000 Compliance (see discussion below). During debate on the floor of the House, the provision on the Year 2000 compliance was struck on a point of order. The Senate committee report states that \$11,410,000 for computer costs associated with the Year 2000 matter is to be funded in a separate emergency appropriations account. Initially, the House had approved the FY1999 request, and the Senate had approved \$29,140,000.

Office of Management and Budget (OMB). The FY1999 appropriation is \$60,617,000, the amount requested by the President, and 5.5% more than the \$57,440,000 appropriated for FY1998. When passing the initial appropriations bill (H.R. 4104), the Senate approved the FY1999 request, but the House approved \$59,017,000, or 2.7% less. The House also directed that not more than \$5,229,000 would be for the Office of Information and Regulatory Affairs, with \$1,200,000 of that amount not to be obligated, pending OMB action on paperwork reduction and the Congressional Review Act. These limitations were dropped in conference.

The appropriation includes language requiring OMB to report on governmentwide paperwork reduction and the implementation of the Congressional Review Act. OMB is also required to prepare an accounting statement and associated report on the cumulative and individual costs and benefits of federal regulatory programs and major rules, as well as an analysis of impacts of federal regulation on State, local, and tribal government, small business, wages, and economic growth, and recommendations for reform. The agency is also to issue guidelines to agencies to standardize measures of costs and benefits, and the formation of accounting statements. OMB is also to ensure that proposed policies and regulations of federal agencies are consistent with efforts to strengthen families.

Finally, as with previous FY appropriations language, none of the funds are to be expended for the altering of the transcript of testimony of witnesses, except for the testimony of officials of the Office of Management and Budget before the House and Senate Committees on Appropriations, or the House and Senate Committees on Veterans Affairs or their subcommittees. The proviso does not apply to printed hearings released by the House and Senate Committees on Appropriations or the House and Senate Committees on Veterans' Affairs.

Office of National Drug Control Policy. The FY1999 appropriation is \$48,042,000, 31.8% more than the \$36,442,000 requested by the President, and 37.2% more than the \$35,016,000 appropriated for FY1998. This includes \$13,000,000 to continue the technology transfer pilot program managed by the Counterdrug Technology Assessment Center (CTAC), \$17,942,000 for ONDCP operations, \$16,000,000 for the basic CTAC program, and \$1,100,000 for policy research, of which \$100,000 is to be used for evaluating the Drug-Free Communities Act, as proposed by the Senate. As in prior funding cycles, there is an allocation from the Violent Crime Reduction Program (Crime Control Trust Fund) for use by

ONDCP in conjunction with the High Intensity Drug Trafficking Areas Program (HIDTA).

Federal Drug Control Programs. None of the funding for the two federal drug control programs listed below are used for operations of any of the agencies or accounts within the Executive Office of the President. Therefore, appropriations for the two programs are not included under the \$217,644,000 appropriated for the EOP in FY1999, or the initial \$202,814,000 approved by the House, and \$217,434,000 approved by the Senate.

For the High Intensity Drug Trafficking Areas Program (HIDTA), \$182,477,000 is appropriated for FY1999, which is 12.6% more than the \$162,007,000 requested by the President, and 14.8% more than the \$159,007,000 appropriated for FY1998. Of the amount, \$81,007,000 is to be transferred to state and local entities for drug control activities, and \$81,000,000 may be transferred to federal agencies. Initially, the House had approved the FY1999 request, and the Senate had approved \$183,977,000. Existing HIDTAs are funded at the fiscal year 1998 level, while \$20,477,000 is to supplement or expand existing HIDTAs, or to provide for the creation of new HIDTAs.

For the second program, the Special Forfeiture Fund, \$214,500,000 is appropriated for FY1999, which is 17.0% less than the \$251,000,000 requested, by the President, and 1.7% more than the \$211,000,000 appropriated for FY1998. Initially, the House had approved \$215,000,000, and the Senate had approved \$200,000,000. Of the total amount, \$185,000,000 is earmarked for the youth media campaign, \$20,000,000 for implementation of the Drug-Free Community Act, \$5,000,000 for the chronic users study, and \$4,500,000 for transfer to the Agricultural Research Service for anti-drug research and related matters.

Funds Appropriated to the President — **Unanticipated Needs.** The FY1999 appropriation is \$1,000,000, the amount requested by the President. Initially, the House had dropped the funding provision because of a point of order, and the Senate had not recommended any appropriation. The same amount was appropriated in FY1998 through the VA-HUD and Independent Agencies Appropriations bill. The appropriations enable the President to meet unanticipated exigencies in support of the national interest, security or defense.

Independent Agencies

Federal Election Commission. P.L. 105-277 funds the Federal Election Commission (FEC) at \$36,500,000. It contains no provision for term limits or other restrictions on the appointment of the general counsel or staff director.

As reported from the House Appropriations Committee, H.R. 4104 would provide \$33.7 million for the Federal Election Commission (FEC). This amount was \$2.1 million over the \$31.6 million appropriated for FY1998, but \$2.8 million below the President's requested \$36.5 million. Of the \$33.7 million total, no less than \$4.4 million was to be earmarked for computer modernization. The committee voted to retain a controversial provision to require an affirmative vote every 4 years — by at

least four Commissioners — for the appointment or reappointment of the FEC staff director and general counsel, effective January 1, 1999.

Before the House passed H.R. 4104, it made two changes in FEC provisions. First, it accepted an amendment (by 214-210) to add \$2.8 million to the FEC's budget, for use in enforcement, thus bringing the total to the \$36.5 million recommended by the President. Second, the appointment provision for FEC officials was stricken by the chair, in response to a point of order that it constituted legislation in a general appropriations bill, in violation of House Rule XXI.

The Senate's Treasury and General Government Appropriations bill would provide the FEC with \$33.7 million, as did the House committee. The Senate Appropriations Committee's July 15, 1998 report (S.Rept. 105-251) explained that the reduction from the administration's proposal was attributable in part to the latter's inclusion of \$400,000 for year 2000 conversion costs, an activity the committee anticipates being funded through a separate account. The bill specified that no more than \$5,000 may be used for reception and representation expenses.

The Senate passed H.R. 4104 on September 3, after adding two provisions related to the FEC. The first, an amendment by Senator Glenn accepted by voice vote, added \$2.8 million to the committee's bill for enforcement, thus bringing the total to the \$36.5 million requested by the President and passed by the House. The second was an amendment by Senator McConnell regarding terms of the FEC general counsel and staff director, passed by voice vote. This amendment was a modified version of one initially offered, which was similar to one included in the House committee report. As incorporated in the Senate bill, a 6-year limit would be imposed on the terms of these officials, effective January 1, 1999, with initial appointment by at least four and reappointment by at least three commissioners. The current general counsel could remain in office through January 1, 2008, without requiring reappointment.

The House-Senate October 1 conference agreement dropped the Senate-passed language and reinstated the House committee language on FEC officials' terms, to require an affirmative vote every 4 years — by at least four Commissioners — for appointment or reappointment of the staff director and general counsel, as of January 1, 1999 (H.Rept. 105-760). On October 1, the House voted down the rule for consideration of H.R. 4104 (H.Res. 563), in part because of the FEC appointment provision. The October 7 (H.Rept. 105-789) conference agreement omitted all reference to the appointment provision.

Federal Labor Relations Authority (FLRA). P.L. 105-277 provides a FY1999 appropriation of \$22,586,000 for the FLRA. This is the same amount as requested by the President, as passed by the House and the Senate, and as specified in the conference report for H.R. 4104. The FLRA serves as a neutral party in the settlement of disputes that arise between unions, employees, and agencies on matters outlined in the Federal Service Labor Management Relations Statute; decides major policy issues; prescribes regulations; and disseminates information appropriate to the needs of agencies, labor organizations, and the public. The funding is 2.5% above the \$22,039,000 appropriated in FY1998.

General Services Administration. Overall FY1999 appropriations for the General Services Administration (GSA) are \$593,853,000.

GSA establishes policy and provides for the management of government property and records. The President's FY1999 budget proposes an appropriation of \$140,735,000 for GSA. This total includes \$106,494,000 for the Office of Government-wide Policy (policy and operations account), \$32,000,000 for the Office of the Inspector General, and \$2,241,000 for allowances for former Presidents. GSA's FY1998 appropriation was \$143,565,000. Thus, the Administration's request for new funds is 2% less than was appropriated for these GSA accounts in FY1998. There was no request for Federal Buildings Fund appropriations.

P.L. 105-277 provides \$5,605,018,000 in new obligational authority for GSA's Federal Building Fund. In order to provide the resources necessary to carry out the program, the act appropriates \$450,018,000 into the fund. It also provides \$492,190,000 for the construction and acquisition of new projects.

The House and Senate versions of H.R. 4104, as it went to conference, differed primarily in the funding levels for the Federal Buildings Fund and for the GSA policy and operations account. The conference agreement would provide GSA an appropriation of \$593,853,000. Of that, \$450,018,000 would go to the Federal Buildings Fund and \$109,594,000 to the policy and operations account.

On July 16, 1998, the House approved funding for GSA at \$622,035,000. A sum of \$2,000,000 was added to the policy and operations account to continue the pilot project for the development, demonstration, and research of emerging digital learning technologies. The bulk of the additional funds (\$479,300,000) would go toward the Federal Buildings Fund. Through an amendment, the GSA account was reduced by \$2,800,000 which was subsequently allocated to the Federal Election Commission. A point of order struck the individual listing, but not funding, of new construction projects because they had no authorization.

The Senate-passed version of GSA funding would provide \$649,487,000. Of this total, \$508,752,000 would go into GSA's Federal Buildings Fund, almost \$30 million more than the House version would provide. The Senate version would fund the policy and operations account at the requested level. Both versions would provide \$32,000,000 for the Office of Inspector General, and \$2,241,000 for allowances and office staff for former presidents.

According to GSA staff, only about 1% of its total funding comes from direct congressional appropriations. Most of GSA's funding derives from reimbursements from other agencies, through revolving funds for the purchase of goods and services, or rent paid for space in GSA-owned and leased buildings. In addition, the way in which GSA may apply its new obligational authority for the Federal Buildings Fund (FBF) real property program, which is projected to be \$5,156,833,000 for FY1999, is subject to congressional authorization. Of the FBF total, the FY1999 budget requests \$44,005,000 for new construction projects and \$668,031,000 for repairs and alterations projects.

The John F. Kennedy Assassination Records Review Board. Authorized through September 30, 1998, by P.L. 105-25 of July 3, 1997, the John F. Kennedy Records Review Board received \$1,600,000 for FY1998, of which \$100,000 is for the termination of the panel. No FY1999 funds for the Board are sought by the Administration or provided for by the FY1999 statute. Responsibility for managing the John F. Kennedy Assassination Records Collection resulting from the work of the Board rests with the National Archives and Records Administration.

Merit Systems Protection Board. P.L. 105-277 provides an appropriation of \$25,805,000 for the MSPB. This is the same amount as requested by the President, as passed by the House and the Senate, and as specified in the conference report for H.R. 4104. The funding is 2% above the \$25,290,000 appropriated in FY1998. In addition, \$2,430,000 will be transferred from a trust fund to provide for administrative expenses to adjudicate retirement appeals. The MSPB is charged with assisting federal agencies in running a merit-based civil service system. The House report that accompanied H.R. 4104 states that

The Committee is strongly supportive of efforts by the Merit Systems Protection Board (MSPB) to automate and streamline its information processing, and make more extensive use of telecommunications.²⁶

National Archives and Records Administration. The FY1999 Omnibus Appropriations Act funds the National Archives and Records Administration (NARA) at \$241,927,000, which is the amount that conferees on the original Treasury appropriations bill (H.R. 4104) had agreed upon. The \$224,614,000 for operating expenses was more than the President's request (\$230,025,000), the House allotment (\$216,753,000), and the Senate allocation(\$221,030,000). The Senate funded operating expenses, repairs and restoration, and the grants program of the National Historical Publications and Records Commission at levels higher than the House. Generally, the conferees accepted the Senate funding levels and increased the operating expenses, noting that \$5,411,000 was required in FY1999 for Year 2000 compliance.

The NARA accounts, as reported by the House Committee on Appropriations, remained unchanged when the House approved H.R. 4104 on July 16. As introduced, H.R. 4104 would have funded NARA at \$216,753,000. The operating expenses support the management of the government's archives and records, operation of presidential libraries, and the review of records for declassification of classified security information. The committee allocation was \$13,272,000 below the budget request and \$11,586,500 above the FY1998 appropriation. The committee had recommended that NARA be eligible for \$5,411,000 of the emergency appropriations for Year 2000 Compliance, but the emergency appropriation fell on a point of order during House consideration (see discussion below).

The House committee directed the Archivist of the United States to submit, by February 1, 1999, an update of agency compliance with specified declassification requirements. The Archivist was also directed to submit, by May 1, 1999, an agency-

²⁶H.Rept. 105-592, p. 67.

by agency report on fiscal year 1998 security classification costs, as well as an estimate of FY1999 costs.

For NARA operating expenses, the Senate Committee on Appropriations recommended an allocation of \$221,030,000, which is \$8,995,000 below the budget request and \$15,863,000 above the FY1998 appropriation. The committee had directed that \$4,277,000 of the recommended amount be delayed funding, available only at the very end of FY1999. Activities funded by these monies included systematic review of all classified records at NARA which are over 30 years old, except intelligence and cryptological materials dated after 1945, which were to be reviewed when 50 years old.

The \$11,325,000 for NARA facilities repairs and restoration recommended by the Senate Committee on Appropriations was given floor approval on September 3. This amount was \$875,000 above the budget request and \$3,325,000 below the FY1998 appropriation. The committee had directed that \$2,000,000 of the recommended amount be delayed funding, available only at the very end of FY1999. The funding above the budget request for repairs and restoration reflects committee concern about the impending space crisis faced by NARA. The committee applauded the space needs study being conducted by NARA, and indicated it looked forward to working with the agency on priorities and strategies to ensure long-term, appropriate space for both the temporary and permanently valuable records of the nation in the next millennium.²⁷

Office of Government Ethics. The Office of Government Ethics (OGE), a small agency within the executive branch, was established by the Ethics in Government Act of 1978. Originally part of the Office of Personnel Management, OGE became a separate agency on October 1, 1989, as a result of the Office of Government Ethics Reorganization Act of 1988. The Office of Government Ethics exercises leadership in the executive branch to prevent conflicts of interest on the part of government employees, and to resolve those conflicts of interest that do occur. In partnership with executive branch agencies and departments, OGE fosters high ethical standards for employees and strengthens the public's confidence that the government's business is conducted with impartiality and integrity. For FY1999, the budget request was \$8,492,000. This was a 2.75% (\$227,000) increase from the \$8,265,000 appropriated for FY1998. The FY1999 appropriation is for the requested amount of \$8,492,000.

Office of Personnel Management. The FY1999 Omnibus Appropriations Act provides an appropriation of \$13,435,607,000 for OPM. This is the same amount as requested by the President, as passed by the House and the Senate, and as specified in the conference report for H.R. 4104. This includes discretionary funding of \$85,350,000 for salaries and expenses and \$960,000 for the Office of Inspector General (OIG) and mandatory funding of \$4,632,000,000 for the government payment for annuitants of the employees health benefits program, \$35,000,000 for the government payment for annuitants of the employees life insurance program, and \$8,682,297,000 for payment to the civil service retirement and disability fund. Not included in this total are trust fund transfers of \$91,236,000 for salaries and expenses

²⁷S.Rept. 105-251, p. 77.

and \$9,145,000 for OIG salaries and expenses. (In FY1998, \$91,236,000 for salaries and expenses and \$8,645,000 for OIG salaries and expenses were transferred from trust funds.) The funding is 5% above the \$12,792,310,000 appropriated in FY1998.

One of the most contentious issues in the debate over the Treasury and General Government appropriations was that of contraceptive coverage by the Federal Employees Health Benefits program administered by OPM. Section 656 of the Treasury act requires health insurance carriers and plans participating in the Federal Employees' Health Benefits Program (FEHBP) to include coverage of prescription contraceptives under their prescription drug coverage. The law exempts, on grounds of religious belief five plans participating in the FEHBP during 1999 and any plan that may participate in the future that, for religious reasons, does not cover prescription contraceptives. Although prior law did not require that prescription drugs be covered under FEHBP, the Office of Personnel Management (OPM) had the authority to negotiate the services covered by participating carriers and plans, and starting in 1990, OPM has required "at least minimum coverage for prescription drugs." Plans may have a separate deductible for prescription drug costs and may require enrollees to pay half the cost of prescriptions.

The legislation precludes a carrier or plan with a FEHBP contract from discriminating against a health care provider who refuses to prescribe contraceptives for religious or moral reasons.

In 1998, 351 carriers and plans participated in the FEHBP, including seven feefor-service plans available to any federal employee or retiree (in which nearly 70% of all policy holders are enrolled) and seven fee-for-service plans for employees of certain agencies. The remainder are geographically-based Health Maintenance Organizations or other managed care arrangements. During the 1998 contract year, one fee-for service plan (enrolling less than 1% of all policy holders) did not cover prescription contraceptives; 29 non-religious managed care plans did not cover prescription contraceptives; and five religious plans did not cover prescription contraceptives. Most plans limited the kinds of prescription contraceptives they would cover. For instance, most plans covered birth control pills, but only 28% of the plans covered intrauterine devices (IUDs). All plans covered surgical sterilization.

The House Committee on Appropriations noted issues of concern with regard to other policy issues managed by OPM.²⁸ The House report that accompanied H.R. 4104 states that

The Committee remains aware of concerns about the amount of official time taken by federal employees [to work on union activities] and may revisit this issue after reviewing the results of the forthcoming [OPM] report.

The committee also

²⁸H.Rept. 105-592, pp. 72-73.

directs OPM to report by February 1, 1999 on the number of FEHBP [Federal Employees Health Benefit Program] health plans and the number of Federal employees and retirees covered by those plans that as of January 1, 1999 require the use of generic drugs in those cases where they are less expensive than non-generic drugs and neither the prescribing physician nor the patient has requested the use of non-generic drugs. Similar data should be provided by OPM for January 1, 1998 and January 1, 1997.

The committee directs OPM to establish an independent office, the Family-Friendly Workplace Advocacy Office, which shall report directly to the OPM Director. According to the House committee report,

No later than 180 days after the end of the Fiscal Year, OPM shall report to the Committee on the work of the Advocacy Office, and provide recommendations regarding statutory or administrative improvements which may be needed in family-friendly programs.

The Senate Appropriations Committee report, that accompanied its version of the bill, provided direction to OPM as well

The Committee again instructs OPM to expend up to \$300,000 in fiscal year 1999 to continue and expand efforts to ensure that Federal employees and their families have ready access to health promotion and disease prevention activities.²⁹

The act provides enhanced Meritorious and Distinguished Executive Awards for the Senior Executive Service. This provision was in the H.R. 4104 conference report and the House-passed, but not the Senate-passed version of that bill. The act also includes a reform in overtime pay policy for federal structural firefighters, and denies an annual pay adjustment to Members of Congress, federal judges, and members of the Executive Schedule in FY 1999. Both of these provisions were in the H.R. 4104 conference report and the House-passed and Senate-passed versions of that bill.

A 3.6% combined annual and locality pay adjustment for federal employees is provided by the FY1999 funding statute. This provision was in the H.R. 4104 conference report and in the Senate-passed version of that bill. Funding covers only a 3.1% adjustment and agencies are expected to absorb the difference. As passed by the House, H.R. 4104 was silent on the pay adjustment, but assumed a funding level of 3.1%. The President's budget called for a 3.1% pay adjustment for federal employees under 5 U.S.C. 5303 (General Schedule base pay) and 5 U.S.C. 5304 (locality-based comparability payments). In late August, however, the President announced that he would support a 3.6% pay adjustment in January 1999 and a 4.4% adjustment in January 2000.

Although it fell to a point of order during House consideration, §644 of the House bill, as reported, would have amended title 5 to modify the conditions that must be met before the President could issue alternative plans for the annual and locality-based comparability pay adjustments. The standard for issuing an alternative plan would have been "a declared state of war or severe economic conditions." The

²⁹S.Rept. 105-251, p. 79.

latter would be considered to exist if, during the 12-month period ending two calendar quarters before the date as of which the adjustment is scheduled to take effect, there occur two consecutive quarters of negative growth in the real Gross Domestic Product. This is the definition of recession most commonly used by economists. The provision would have applied with respect to annual and locality pay adjustments scheduled to take effect after 1999.³⁰ The section also would have provided a 3.1% annual federal pay adjustment in FY1999, unless otherwise provided for under 5 U.S.C. 5303.

The current law provision providing that federal employee health plan funding may not be used to pay for abortion is continued by the act. This provision was in the H.R. 4104 conference report and in both the House-passed and the Senate-passed versions of that bill. The conference report also continues the current law exception for circumstances where the life of the mother would be endangered if the fetus were carried to term or when the pregnancy results from rape or incest. This exception was included in the H.R. 4104 conference report and the Senate-passed version of that bill, but the House-passed version did not include it.

Among OPM's performance goals under the Government Performance and Results Act, which are included in the FY1999 budget are these: that the average time to process an annuity application will be 35 days by 1999; that further reductions below the current 3.3 minutes will be made in customer call wait time for annuity inquiries; that in 1999, OPM will help agencies raise the levels of under-represented groups in the federal service to 2% over current levels; and that in 1999, OPM will continue to foster more labor-management partnerships.

Office of Special Counsel (OSC). P.L. 105-277 provides an appropriation of \$8,720,000 for the OSC. This is the same amount as requested by the President, as passed by the House and the Senate, and as specified in the conference report for H.R. 4104. The OSC investigates federal employee allegations of prohibited personnel practices and, when appropriate, prosecutes before the Merit Systems Protection Board; provides a channel for whistle blowing by federal employees; and enforces the Hatch Act. The funding is 3.2% above the \$8,450,000 appropriated in FY1998.

Administration of District of Columbia Retirement Benefits

Title XI of the Balanced Budget Act 1997³¹ of transferred responsibility for financing and administration of retirement benefits for District of Columbia police officers, firefighters, teachers, and judges from the D.C. Government to the Federal Government. Title VIII of P.L. 105-277 includes technical amendments to the Balanced Budget Act regarding federal administration of those plans.

³⁰H.R. 3251 and S. 1679, Federal Employee Pay Fairness Act of 1998, were introduced in the 105th Congress to establish this definition.

³¹P.L. 105-33; August 5, 1997; 111 Stat. 251, at 712.

Haitian Immigration Policy

When Congress enacted legislation in November 1997 that enabled unsuccessful Nicaraguan and Cuban asylum seekers to nonetheless become legal permanent residents, and permitted certain unsuccessful Central American and East European asylum applicants to seek another form of immigration relief, it opted not to include Haitian asylum seekers. President Clinton and Members of Congress from both parties called for legislation to provide comparable immigration relief to Haitians, and the Haitian Refugee Immigration Fairness Act of 1998 was introduced (S. 1504/H.R. 3049) to provide that relief. The Senate added the language of S. 1504, as reported by the Senate Judiciary Committee, to S. 2312, the bill to provide funding for the Treasury and other agencies, during floor debate on July 29, 1998. When the conferees included the Senate provision to provide permanent residence to an estimated 40,000 to 48,000 Haitians, it proved quite controversial in the House. After the rule failed on October 1, the provision was dropped from H.R. 4104. The Haitian immigration relief provision, however, was included in the omnibus spending bill enacted at the close of the 105th Congress.³²

Year 2000 Compliance

The FY1999 Omnibus Appropriations Act (P.L. 105-277) includes \$3.4 billion in emergency funding, which does not require budget offsets, to be used to bring federal computer systems into Year 2000 compliance. Defense-related agencies will receive \$1.1 billion and the remaining \$2.3 billion will be for agency-wide systems. Many of the agencies received funding, under the act, for this purpose within the agency accounts.

The \$2,250,000 is designated as follows³³:

- \$2.2 billion to correct the information technology systems for all federal departments and agencies except the Department of Defense;
- \$5,500,000 for the Sergeant of Arms of the Senate;
- \$6,373,000 for the House of Representatives to be administered by the Chief Administrative Officer of the House;
- \$5,000,000 to the General Accounting Office to be available to emergency Year 2000 conversion efforts in other agencies of the legislative branch; and
- \$13 million for the judicial information technology fund.

³²U.S. Library of Congress, Congressional Research Service, *Immigration: Haitian Relief Issues and Legislation*, by ruth ellen Wasem, CRS Report 98-270.

³³Conference Report on H.R. 4328, making omnibus consolidated and emergency supplemental appropriations for fiscal year 1999, *Congressional Record*, daily edition, October 19, 1998, pp. H11044, at H11199 and 11525.

H.R. 4104, the Treasury and General Government FY1999 appropriations bill, at various points in the legislative process, would have provided emergency funding for the Year 2000 compliance. The Administration had requested that Congress preserve flexibility "so that funds are available to address emerging needs."³⁴ The House Appropriations Committee had recommended that \$392,973,000 of a \$2.25 billion governmentwide emergency appropriation be provided to departments and agencies covered by H.R. 4104. The IRS would receive the bulk of that allocation. The distribution among those agencies and departments would have been as follows:

Department of the Treasury:	
Departmental Offices \$	2,000,000
	2,762,000
BATF	5,000,000
Financial Management Service	4,000,000
Bureau of Public Debt	1,000,000
IRS, Information 35	59,000,000
[Subtotal, Department of the Treasury \$373,762,00	00]
Executive Office of the President:	
Office of Administration 1	2,200,000
Office of Management and Budget	1,600,000
[Subtotal, Executive Office of the President \$13,800,00]	
National Archives	5,411,000
Total Year 2000 Compliance Emergency Funding, covered account	s,
H.R. 4104, as reported to the House \$39	92,973,000

As passed by the Senate, the bill did not stipulate specific distribution of the funds.

Under the provisions of the continuing resolution (P.L. 105-240), expiring October 9, 1998, there would be no specific emergency appropriation to address the challenges of Year 2000 technological compliance. However, §118 of P.L. 105-240, provides that, through a 30-day period following October 9, 1998,

Funds may be used to initiate or resume projects or activities at a rate in excess of the current rate to the extent necessary, consistent with existing agency plans, to achieve Year 2000 (Y2K) computer conversion.

That language was extended through the omnibus spending bill.

The conference agreement of October 1, 1998, on H.R. 4104 did not contain a separate appropriation to cover governmentwide Year 2000 compliance activities. It did provide, for several accounts, an increase over the House and Senate levels for that purpose. The conference report,³⁵ in a statement relating to the Department of Treasury departmental offices account provides a policy statement on other Year 2000 funding:

³⁴[*http://www.whitehouse.gov/WH/EOP/OMB/SAP*] for S. 2312 on July 28, 1998.

³⁵H.Rept. 105-760.

The Senate bill included language in this and a number of other accounts which provides that funds appropriated in this Act may be used for Year 2000 computer conversion costs pending the availability of funding for that purpose in a separate appropriation. The conferees have deleted that language in each instance in which it occurs and have instead included a new general provision (Section 513) to permit the use of funds provided in this Act to initiate or continue projects or activities to the extent necessary to achieve Year 2000 computer conversion until such time as supplemental appropriations are provided for those activities.³⁶

As passed by the Senate, H.R. 4104 would have provided a \$3.25 billion emergency appropriation. Funds would be transferred, as necessary, by the Director of OMB to all affected federal agencies for expenses necessary to meet the definition of Year 2000 Compliant under the *Federal Acquisition Regulations*. Appropriations would be made available only to the extent that an official budget request, as an emergency requirement as defined in section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, was sent by the President to Congress, and, that Congress designated appropriations as such. On September 16, the House agreed to a motion which would instruct the House conferees to insist on the Senate provision.

There were objections to using the emergency funding vehicle rather than a supplemental. The emergency appropriation would not require offsets. The House Committee on Rules sent forward a rule (H.Res. 485, H.Rept. 105-597) on June 23, 1998, which would strike the \$2.25 billion in emergency funding related to the Year 2000 conversion of federal information technology systems. If the House had agreed to H.Res. 485,³⁷ all language related to the emergency funding would have been stricken and, it is assumed, a supplemental containing that funding would be considered separately. A subsequent rule (H.Res. 498) under which the bill was considered allowed the provision to be considered on the floor, with no restrictions as to amendment. During consideration, a point of order against the provision was sustained and the funding was stricken from the bill.

Major Funding Trends

The Omnibus Appropriations Act for FY1999 (P.L. 105-277) appropriates \$27,056,332,000 (includes Congressional Budget Office (CBO) scorekeeping adjustments) for the combined mandatory and discretionary spending. This is a gain of 5.75% over the CBO figures for the FY1998 appropriation. This funding total is about 0.5% less than that requested by the President. Within the bill, however, there are considerable differences between the President's request for specific accounts and the conference agreement on those accounts. For example, the President requested no funding for the Federal Buildings Fund and the provides an appropriation of over \$450,000,000.

³⁶Ibid, p. H9233

³⁷H.Res. 485 failed on June 25, 1998.

Both the House and Senate-passed versions of H.R. 4104 would fund these accounts at more than 5% over the FY1998 appropriation. Data reflecting the CBO adjustments show that the House version, at \$26,954,669,000, is 5.36% over the CBO figure of \$25,585,078,000 for FY1998. The Senate version, at \$26,956,522,000, also represents an increase of approximately 5.36%. These funding levels are 0.88% (rounded) below the President's request for FY1999 of \$27,193,489,000.

If comparisons were to be drawn using the funding amounts in the House and Senate versions of the bill, and not taking the CBO adjustments into account, the House would provide an appropriation of \$26,614,669,000 which is 5.09% more than the \$25,325,767,500 FY1998 appropriation and 0.84% less than the \$26,839,489,000 requested by the President for FY1999. The Senate funding level of \$29,923,612,000 is 18.16% more than the FY1998 appropriation and 11.49% more than the President's FY1999 request.

Table 2. Appropriations for the Treasury, Postal Service, ExecutiveOffice of the President, and General Government, FY1994 to FY1998(in billions of current dollars)^a

FY1994	FY1995	FY1996	FY1997	FY1998
22.539	23.455	23.164	24.102	25.585

Source: House Committee on Appropriations, as of September 29, 1998.

^aThese figures, in current dollars, include CBO adjustments for permanent budget authorities, rescissions, supplementals, as well as other elements factored into the CBO scorekeeping process.

Table 3. Treasury, Postal Service, Executive Office of the Presidentand General Government Appropriation, FY1999, by Title

Title	FY1998 Enacted	FY1999 Request	House Passed	Senate Passed	P.L. 105-277
I. Treasury	11,378.5	12,143.9	11,533.5	11,539. 2	11,673.7
II. USPS	86.3	100.2	71.2	71.2	71.2
III. EOP	568.9	631.3	579.8	601.4	614.6
IV. Agencies	13,292.1	13,964.1	14,430.1	14,461. 8	14,413.0

(Discretionary funding, in millions without CBO scorekeeping)

Source: House Committee on Appropriations, totals for each title as of September 29, 1998.

Table 4. Department of Treasury, Postal Service, Executive Office of the President, and General Government Appropriations (in thousands of dollars)

	(in thousands of dollars)							
Bureau or Agency	FY1998 Enacted	FY1999 Request ^a	House Passed	Senate Passed	P.L. 105-277			
Title I: Department of the Treasury, Selected Accounts								
Department Offices	114,771	123,846	122,889	120,671	123,151			
Treasury Building Repair and Restoration	10,484	27,000	27,000	27,000	27,000			
Office of Inspector Gen- eral	29,719	30,678	30,678	30,678	30,678			
Financial Crimes Enforce- ment Network	22,835	24,000	24,000	23,670	24,000			
Federal Law Enforcement Training Center	97,211	100,283	100,283	81,611	106,683			
Financial Management Service	207,790	205,510	198,510	196,490	196,490			
Bureau of Alcohol, To- bacco, and Firearms	533,956	576,324	530,624	529,489	541,574			
U.S. Customs Service	1,609,859	1,741,553	1,743,753	1,748,761	1,761,253			
Bureau of the Public Debt	169,426	173,100	172,100	172,100	172,100			
Internal Revenue Service Total	7,741,853	8,338,853	7,766,234	7,851,807	7,869,853			
Processing, Assistance, and Management	2,925,874	3,162,430	3,025,013	3,077,353	3,086,208			
Earned Income Tax Credit Compliance Initiative	138,000	143,000	143,000	143,000	143,000			
Tax Law Enforcement	3,110,822	3,169,539	3,164,189	3,164,399	3,164,189			
Information Systems	1,272,487	1,540,884	1,224,032	1,329,486	1,265,456			
U.S. Secret Service	573,147	601,102	601,102	592,970	608,370			
Violent Crime Reduction Program (Crime Control Trust Fund)	131,000	132,172	132,000	132,000	132,000			
Bureau of Alcohol, Tobacco and Firearms	19,421	0	3,000	1,800	3,000			
Financial Crimes Enforcement Network	1,000	1,000 (0)	0	1,400	1,400			
Interagency Crime and Drug Enforcement	0	45,000	24,000	45,000	24,000			
U.S. Secret Service	15,731	11,700	14,528	15,403	22,628			
ONDCP-HIDTA	23,200	0	14,000	0	2,500			

Bureau or Agency	FY1998 Enacted	FY1999 Request ^a	House Passed	Senate Passed	P.L. 105-277
Gang Resistance Education and Training: Grants	10,000	10,000	10,000	13,239	13,000
Federal Law Enforcement Training Center	1,000	0 (1,000)	0	1,158	0
U.S. Customs Service	60,648	64,472	66,472	54,000	65,472
Total, Treasury	11,378,484	12,143,927 (12,133,127)	11,533,513	11,539,237	11,673,742
Title II: U.S. Postal Service	e				
Payment to the Postal Ser- vice Fund	86,274	100,195	71,195	71,195	71,195
Payment to the Postal Ser- vice Fund for Non-funded Liabilities	_	_	_		
Total, Postal Service	86,274	100,195	71,195	71,195	71,195
Title III: Executive Office	of the Preside	ent (EOP) ^b and	Funds Approp	riated to the P	resident
Compensation of the Pres- ident	250	250	250	250	250
The White House Office (salaries and expenses)	51,199	52,344	52,344	52,344	52,344
Executive Residence at the White House (operating expenses)	8,045	8,691	8,061	8,691	8,691
White House Repair and Restoration	200	0	0	0	0
Office of the Vice Presi- dent (salaries and expenses)	3,378	3,512	3,512	3,512	3,512
Official Residence of the Vice President (operating expenses)	334	334	334	334	334
Council of Economic Ad- visers	3,542	3,666	3,666	3,666	3,666
Office of Policy Develop- ment	3,983	4,032	4,032	4,032	4,032
National Security Council	6,648	6,806	6,806	6,806	6,806
Office of Administration	28,883	40,550	28,350	29,140	28,350
Office of Management and Budget	57,440	60,617	59,017	60,617	60,617

Bureau or Agency	FY1998 Enacted	FY1999 Request ^a	House Passed	Senate Passed	P.L. 105-277
Office of National Drug Control Policy	35,016	36,442	36,442	48,042	48,042
Federal Drug Control Progra	ums ^c				
Federal Drug Control Program, High Intensity Drug Trafficking Areas Program (HIDTA)	159,007	162,007	162,007	183,977	182,477
Federal Drug Control Program, Special Forfeiture Fund	211,000	251,000	215,000	200,000	214,500
Funds Appropriated to the President	0	1,000	0	0	1,000
Total, EOP and Funds Appropriated to the President	568,925	631,251	579,821	601,411	614,621
Title IV: Independent Age	encies				
Committee for Purchase from People Who Are Blind or Severely Disabled	1,940	2,464	2,464	2,464	2,464
Federal Election Commis- sion	31,650	36,504	36,500	36,500	36,500
Federal Labor Relations Authority	22,039	22,586	22,586	22,586	22,586
General Services Admin- istration	143,565	140,735	622,035	649,487	593,853
Federal Buildings Fund	0	0	479,300	508,752	450,018
Policy and Operations	107,487	106,494	108,494	106,494	109,594
Office of Inspector General	33,870	32,000	32,000	32,000	32,000
Allowances and Office Staff for Former Presidents	2,208	2,241	2,241	2,241	2,241
Expenses, presidential transition	0	0	0	0	0
John F. Kennedy Assassi- nation Records Review Board	1,600	0	0	0	0
Merit Systems Protection Board (salaries and expenses)	25,290	25,805	25,805	25,805	25,805
Morris K. Udall scholar- ship and excellence in na- tional environmental pol- icy foundation	1,750	2,000	0	0	0

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Bureau or Agency	FY1998 Enacted	FY1999 Request ^a	House Passed	Senate Passed	P.L. 105-277
National Archives and Records Administration	221,305	242,463	229,191	239,343	241,927
Operating Expenses	205,167	230,025	216,753	221,030	224,614
Reduction of Debt	- 4,012	- 4,012	-4,012	-4,012	-4,012
Repairs and Restoration	14,650	10,450	10,450	11,325	11,325
National Historical Publications and Records Commission: Grants Program	5,500	6,000	6,000	11,000	10,000
Office of Government Ethics	8,265	8,492	8,492	8,492	8,492
Office of Personnel Management	12,792,310	13,435,607	13,435,607	13,435,607	13,435,607
Salaries and expenses	85,350	85,350	85,350	85,350	85,350
Office of Inspector General	960	960	960	960	960
Government Payment for Annuitants, Employees Health Benefits	4,338,000	4,632,000	4,632,000	4,632,000	4,632,000
Government Payment for Annuitants, Employees Life Insurance	32,000	35,000	35,000	35,000	35,000
Payment to Civil Service Retirement and Disability Fund	8,336,000	8,682,297	8,682,297	8,682,297	8,682,297
Office of Special Counsel	8,450	8,720	8,720	8,720	8,720
United States Tax Court	33,921	34,490	34,490	32,765	32,765
Total, Independent Agencies	13,292,085	13,964,116 (13,963,866)	14,430,140	14,461,769	14,412,969

Table 4 notes:

Sources: U.S. Congress. House of Representatives, Committee on Appropriations computer room, *Budget Authority and Outlays Conference Agreement*, issued September 29, 1998. Senate Appropriations Committee, *Treasury, Postal Service, and General Government Appropriations Bill*, 1999, S. Rept. 105-251, July 15, 1998.

^aIn a few instances the funding levels provided in the S. Rept. 105-251 differ from those provided by the House Committee on Appropriations following passage of H.R. 4104. The Senate numbers are shown in parentheses.

^bThe Council on Environmental Quality/Office of Environmental Quality, Office of Science and Technology Policy, and the Office of the United States Trade Representative are funded under other appropriations.

^c Since these funds are not for operations of the Executive Office of the President (EOP), but are to be transferred to federal, state and local agencies for anti-drug operations, they are not included in the EOP operations funds. The funds are under the control of the Office of National Drug Control Policy.

For Additional Reading

CRS Issue Briefs

CRS Issue Brief 98010. Child Care Legislation in the 105th Congress, by Karen Spar.

- CRS Issue Brief 98024. *Federal Employees and the FY1999 Budget*, by Sharon S. Gressle.
- CRS Issue Brief 95035. Federal Regulatory Reform: An Overview, by Roger Garcia.
- CRS Issue Brief 89148. *Item Veto and Expanded Impoundment Proposals*, by Virginia A. McMurtry.
- CRS Issue Brief 95083. *Postal Service's Mail Monopoly: Is It Time for Change?*, by Bernevia McCalip.

CRS Info Packs

CRS Info Pack 517G. Government Performance and Results Act: implementing the results.

CRS Reports

CRS Report 97-635. The Balanced Budget Act of 1997: Retirement and Health Insurance Provisions for Postal and Federal Personnel, by Carolyn L. Merck.

CRS Report 98-541. *Child Care: The Role of the Federal Government*, by Karen Spar.

- CRS Report 97-892. Continuing Appropriations Acts: Brief Overview of Recent Practices, by Sandy Streeter
- CRS Report 97-232. *Federal Pay: FY1998 Salary Adjustments*, by Barbara L. Schwemle.
- CRS Report 97-1008. *Federal Pay: FY1999 Salary Adjustments*, by Barbara L. Schwemle.
- CRS Report 97-904. Fiscal Year 1998 Continuing Resolution, by Sandy Streeter.
- CRS Report 98-800. Fiscal Year 1999 Continuing Resolutions, by Sandy Streeter.
- CRS Report 97-382. Government Performance and Results Act: Implications for Congressional Oversight, by Frederick M. Kaiser and Virginia A. McMurtry.
- CRS Report 97-70. Government Performance and Results Act, P.L. 103-62: Implementation Through Fall 1996 and Issues for the 105th Congress, by Genevieve J. Knezo.
- CRS Report 98-270. *Immigration: Haitian Relief Issues and Legislation*, by Ruth Ellen Wasem.
- CRS Report 96-765. The Line Item Veto Act, by Louis Fisher and Virginia A. McMurtry.
- CRS Report 97-72. Performance-Based Organizations in the Federal Government: A Reinvention Innovation, by Harold C. Relyea.
- CRS Report 98-4. Personnel Management Flexibility for the Internal Revenue Service: 105th Congress Legislation, by Barbara L. Schwemle.
- CRS Report 97-984 E. Restructuring the Internal Revenue Service: A Comparison of Two Major Bills in the 105th Congress, by Sylvia Morrison.
- CRS Report 97-659. Salaries and Allowances: The Congress, by Paul E. Dwyer.
- CRS Report 98-53. Salaries of Federal Officials, by Sharon S. Gressle.
- CRS Report 95-906. *Shutdown of the Federal Government: Effects on the Federal Workforce*, by James P. McGrath.
- CRS Report 97-216. *Treasury-Inflation Protection Securities: A Fact Sheet*, by James Bickley.
- CRS Report 97-134. *Treasury-Inflation Protection Securities: Description, Goals, and Policy Issues*, by James Bickley.
- CRS Report 96-603. *Treasury, Postal Service, Executive Office of the President, and General Government: Appropriations for FY1997*, by Sylvia Morrison and Barbara Schwemle.

CRS Report 97-202. *Treasury, Postal Service, Executive Office of the President, and General Government: Appropriations for FY1998* by Sylvia Morrison and Barbara Schwemle.

Other Readings

U.S. General Accounting Office. High Risk Series. *IRS Management*. GAO/HR 97-8. Washington, February 1997.

Selected World Wide Web Sites

Important information regarding current and past budgets (including budget documents), the federal budget process, and duties and functions are available at the following web or gopher sites.

Congressional Budget Office (CBO). [http://www.cbo.gov]

General Accounting Office (GAO). [http://www.gao.gov]

National Commission on Restructuring the Internal Revenue Service [http://www.house.gov/natcommirs/main.htm]

Office of Management and Budget (OMB). [http://www.whitehouse.gov/WH/EOP/OMB/html/ombhome.html]

Office of management and Budget, Statements of Administration Policy (SAPS) [http://www.whitehouse.gov/WH/EOP/OMB/SAP]