

1201 Constitution Avenue, N.W., Washington, DC 20423; and (2) Robert A. Wimbish, Suite 420, 1920 N Street, N.W., Washington, DC 20036.

**FOR FURTHER INFORMATION CONTACT:** Beryl Gordon, (202) 927-7513. [TDD for the hearing impaired: (202) 927-5721.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: DC News & Data, Inc., Room 2229, 1201 Constitution Avenue, N.W., Washington, DC 20423. Telephone: (202) 289-4357/4359. [Assistance for the hearing impaired is available through TDD services (202) 927-5721.]

Decided: April 22, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, and Commissioner Owen.

Vernon A. Williams,  
Secretary.

[FR Doc. 96-11741 Filed 5-9-96; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-70]

### Delegation of Authority of Functions and Establishment of Responsibilities Relating to the Institute of American Indian Arts

May 3, 1996.

1. *Purpose.* This Directive delegates authority and establishes responsibilities for functions relating to the Institute of American Indian and Alaska Native Culture and Arts Development's (referred to as the "Institute of American Indian Arts" or the "Institute") two trust funds: the Program Enhancement Endowment and the Capital Improvement Endowment.

2. *Scope.* This Directive applies to the Office of the Assistant Secretary for Management & CFO, Office of Inspector General (OIG), Office of the Commissioner of Internal Revenue (IRS), Office of the Commissioner, Financial Management Service (FMS), and Office of the Deputy CFO.

3. *Background.* Treasury Order (TO) 102-11 delegates the authority vested in the Secretary of the Treasury by 20 U.S.C. 4425 for the Institute of American Indian and Alaska Native Culture and Arts Development to the Assistant Secretary for Management & CFO and to the Inspector General.

a. The Institute, a Government-controlled corporation and not an agency of the United States, was established by Congress in October 1986

by Public Law (Pub. L.) 99-498. It submits an annual report to Congress, submits its budget directly to Congress, and receives appropriations (20 U.S.C. 4451) to meet normal operating expenses. It is designated as its own certifying agency for funds appropriated to it (20 U.S.C. 4451)(a)(4)). Pub. L. 101-644, 104 Stat. 4669, dated November 29, 1990, enacted an amended 20 U.S.C. 4425, "Endowment Programs," expanding the role of the Secretary of the Treasury in the Institute. This amendment established the Program Enhancement Endowment and the Capital Improvement Endowment trust funds. Statutory amendments (Pub. L. 101-644, Title V, § 505, dated November 29, 1990) and 20 U.S.C. 4416(f) further established a Federal matching contribution for private contributions to the trust funds, such that the Program Enhancement Endowment and the Capital Improvement Endowment may accept, in addition to cash contributions, "noncash, in-kind contributions of real or personal property" which may be converted to cash. Federal matching contributions are limited by the annual appropriation for matching purposes.

b. The statute requires the Secretary of the Treasury to:

(1) establish procedures for appraisal of noncash donations to the Institute;

(2) transfer to the Institute funds constituting the Federal capital contribution to the Program Enhancement and Capital Endowment trust funds established by § 4425(a) and § 4416(f) equal to the amount the Institute demonstrates it has received as private contributions (either cash or noncash). It is Treasury's responsibility to establish appropriate procedures concerning cash contributions and how the Institute will "demonstrate" receipt; and

(3) review and approve the governing provisions of the trust funds established under § 4425, including the recordkeeping requirements, as will allow for the Secretary of the Treasury to audit and monitor the activities of the trust funds covered in 20 U.S.C. 4425(c)(3).

4. *Delegations.* The authority delegated to the Assistant Secretary for Management & CFO by TO 102-11 is redelegated as follows.

a. *The Deputy CFO* is delegated the authority contained in 20 U.S.C. 4425 to perform the functions vested in the Secretary by that section, as redelegated under TO 102-11, subject to the delegations in paragraphs 4.b. and 4.c.

b. *The Commissioner of Internal Revenue* is delegated the authority to:

(1) amend the procedures for appraising contributions to the Institute established in accordance with 20 U.S.C. 4425(a)(3); and

(2) assist the General Services Administration (GSA) in reviewing such appraisals.

c. *The Commissioner, Financial Management Service*, is delegated the authority to:

(1) establish and maintain necessary Government account symbols for the Institute's appropriated amounts;

(2) make payment transfers of Federal funds to the Institute pursuant to, and in accordance with, the provisions of 20 U.S.C. 4451, 4425(a)(4) and (b)(5); and

(3) complete all necessary Federal transfer and reporting forms related to the Institute's appropriated amounts.

#### 5. *Responsibilities.*

a. *The Inspector General (IG)* shall perform an annual financial statement audit of the Program Enhancement Endowment and the Capital Improvement Endowment trust funds. The IG shall conduct these audits in-house or through a contractual arrangement.

b. *The Deputy CFO* shall:

(1) review and ensure that the recordkeeping procedures for the trust funds, the Program Enhancement Endowment and the Capital Improvement Endowment, are adequate to protect the financial interest of the United States for the:

(a) investment of Federal funds received by the trust funds; and

(b) expenditure of accumulated interest for the trust funds; and

(2) monitor the activities of the trust funds by reviewing the quarterly unaudited financial statements for the trust funds.

c. *The Commissioner of Internal Revenue* shall perform the duties stated in paragraph 4.b. and as specified in the Memorandum of Understanding (MOU) dated February 3, 1995, between GSA, the Institute and the Department of the Treasury.

d. *The Commissioner, Financial Management Service*, shall perform the duties stated in paragraph 4.c. and as specified in the MOU dated February 3, 1995, between GSA, the Institute and the Department of the Treasury.

#### 6. *Authorities.*

a. TO 102-11, "Delegation—Institute of American Indian Arts," dated March 17, 1992.

b. 20 U.S.C. 4425, "Endowment Programs."

c. 20 U.S.C. 4451, "Authorization of Appropriations."

d. 20 U.S.C. 4416(f), "Applicability"

7. *Cancellation.* Treasury Directive 12-70, "Delegation of Authority of

Functions and Establishment of Responsibilities Relating to the Institute of American Indian Arts," dated November 25, 1992, is superseded.

8. *Expiration Date.* This Directive expires three years from the date of issuance unless superseded or cancelled prior to that date.

9. *Office of Primary Interest.* Office of the Deputy CFO, Office of the Assistant Secretary for Management & CFO.

George Muñoz,

*Assistant Secretary for Management & CFO.*

[FR Doc. 96-11672 Filed 5-9-96; 8:45 am]

BILLING CODE 4810-25-P

#### [Treasury Order Number 102-17]

#### Delegation of Authority Concerning the Personnel Security Program

May 2, 1996.

By virtue of the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(d), it is ordered that:

1. The Department shall maintain a personnel security program to fulfill the responsibilities imposed by 5 U.S.C. 7531-7533; Executive Order (E.O.) 12968, "Access to Classified Information," dated August 2, 1995; E.O. 10450, "Security Requirements for Government Employees," dated April 27, 1953, as amended; and any other applicable authorities. The program shall be applicable throughout the Department.

2. The Assistant Secretary for Management & CFO is delegated the authority of the Secretary to exercise and perform all duties, rights, powers, and obligations under the above-referenced authorities. This delegation includes making all determinations and appointments and issuing any regulations required to implement the Department's personnel security program, except for any matter in which, by law, executive order, or regulation of outside agencies, the personal decision of the head of the agency or principal deputy is required.

3. The Assistant Secretary for Management & CFO is designated pursuant to Section 6.1 of E.O. 12968 as the Senior Agency Official to direct and administer the Department's personnel security program.

4. The responsibilities of the Special Assistant to the Secretary (National Security) continue uninterrupted and are not affected by this Order.

5. The authority delegated by this Order may be redelegated.

Robert E. Rubin,

*Secretary of the Treasury.*

[FR Doc. 96-11673 Filed 5-9-96; 8:45 am]

BILLING CODE 4810-25-P

#### Customs Service

#### Announcement of National Customs Automation Program Test Regarding Reconciliation

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** General notice.

**SUMMARY:** This notice announces Customs plan to conduct a voluntary prototype test regarding reconciliation. This reconciliation test will cover entries to which antidumping and countervailing duties apply. This notice invites public comments concerning any aspect of the planned test, informs interested members of the public of the eligibility requirements for voluntary participation in the testing of this prototype, and describes the basis on which Customs will select participants.

**EFFECTIVE DATES:** The test of this prototype will commence no earlier than July 9, 1996. This test will end when liquidation or reliquidation of all Reconciliations has become final. Comments concerning the methodology of this prototype must be received on or before June 10, 1996. To participate in this prototype test, the necessary information, as outlined in this notice, must be filed with Customs on or before June 10, 1996.

**ADDRESSES:** Written comments regarding this notice, and information submitted to be considered for voluntary participation in this prototype should be addressed to Reconciliation Prototype Team, U.S. Customs Service, 1301 Constitution Avenue, N.W., Room 1322, Washington, D.C. 20229-0001.

**FOR FURTHER INFORMATION CONTACT:** For questions on reconciliation: Rychelle Ingram (202) 927-1131.

For questions on Antidumping and Countervailing duties: Frank Crowe (202) 927-0402.

#### SUPPLEMENTARY INFORMATION:

##### Background

Title VI of the North American Free Trade Agreement Implementation Act (the Act), Public Law 103-182, 107 Stat. 2057 (December 8, 1993), contains provisions pertaining to Customs Modernization (107 Stat. 2170). Subtitle B of Title VI establishes the National Customs Automation Program (NCAP)—

an automated and electronic system for the processing of commercial importations. Section 637 of the Act amends Section 484 of the Tariff Act of 1930 by establishing a new subsection (b) entitled "Reconciliation."

Reconciliation is a planned component of the NCAP. Section 631 authorizes tests of planned NCAP components. Section 101.9(b) of the Customs Regulations (19 CFR 101.9(b)), implements the testing of NCAP components. See T.D. 95-21 (60 FR 14211, March 16, 1995). This test is established pursuant to those regulations.

Previous NCAP initiatives include Customs prototype of remote location filing (60 FR 17605), and the announcement of a reconciliation prototype for related party importers making upward adjustments to the price of imported merchandise, pursuant to 26 U.S.C. 482. (60 FR 46141 and 60 FR 64470.)

#### I. Description of Proposed Test

##### The Concept of Reconciliation

Reconciliation will allow an importer to provide Customs with information (other than that related to the admissibility of merchandise), which is not available at the time of entry summary filing, at a subsequent time. A notice of intention to file a Reconciliation ("Notice of Intent") permits the liquidation of an entry as to all issues other than those which are transferred to the Reconciliation. By filing a Notice of Intent, an importer is requesting that a certain issue be separated from the entry. The importer voluntarily requests and accepts that the issue identified in the Notice of Intent remains open and outstanding and is transferred to the Reconciliation. In this prototype, the issue of liability for antidumping and countervailing duties (AD/CVD) will be transferred to the Reconciliation. This permits Customs to liquidate the underlying entry as to the other issues, e.g., classification, but the issue of liability for AD/CVD is held open at the request of the importer, and is transferred to the Reconciliation.

Upon liquidation of the entry, any decision by Customs entering into that liquidation, e.g., classification, may be protested pursuant to 19 U.S.C. 1514. When the outstanding information, e.g., final antidumping duty owed as per the assessed rate, is later furnished in the Reconciliation, the Reconciliation may be liquidated. The Reconciliation will operate as an entry for purposes of liquidation and protest of the issue in the Reconciliation. The liquidation of the Reconciliation may be protested but