Hospitals & Asylums

$1.5 trillion COVID-19 Special Issue Bond; $2.5 trillion Devaluation Proposal HA-20-6-20

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1. Treasury Supplemental

A. The United States Treasury Department was formally established by the First Session of Congress on September 2, 1789. The institution's roots can be traced to June 22, 1775, Congress issued $2 million in bills; on July 25, 28 citizens were employed by the Congress to sign and number the currency. The mission of the Treasury is to maintain economic growth and stability at home and abroad; and manage the U.S. Government's finances and resources. The total Treasury budget request is $692 billion FY 21 after three years between $602 billion FY 18 and $666 billion FY 20 this is not acceptable (Revelation 13:10). It is essential that the Treasury be defended against persecution by budget cut and inadequate growth, with supplemental budget appropriation under 31USC§321(a)(5) and §1515. Having already more or less compensated for threatened budget cuts FY 20 and prior, the Secretary continues to abusively threaten to deprive the very same agencies he warrants for extra relief. For only $2 billion FY 21 both discretionary and mandatory programs can agree to sustain 2.5% government and 3% services growth annually. To compensate for the wrongful practice of threatened budget cuts and budgets that do not compete with 2.7% average annual consumer price index inflation, funding calculations are made from the better of the previous year, since FY 17, the Secretary's request or additional funds provided in Sec. 2201(f) of the CARES Act and other supplements. To defend against the theological $6 billion Treasury $700 billion deficiency after 42 months FY 21, to the mandatory account of Claims, Judgments and Relief Acts is added the price of the $1.5 trillion COVID-19 special issue bond FY 21. The reward for an 11.7% $2.5 trillion devaluation in the beginning of FY 21, not performed every year, would be no FY 20 debt whatsoever, and a larger domestic and international US dollar economy. To the $2.2 trillion speed ticket is added a year of free child SSI benefits FY 21 before the rich and state employees would be taxed by replacing Sec. 230 of the Social Security Act under 42USC§430 with 'Supplemental Security Income (SSI) Trust Fund', 'To create in the Treasury a Federal SSI Trust Fund to end child poverty by 2020 and all poverty by 2030.'

Treasury Budget Request FY 17 - FY 21
(millions)

	FY 17	CR 18	FY 19	FY 20	FY 21	FY 21 Supp.
Treasury total outlays	550,753	602,292	630,539	666,411	692,314	2,182,904
Discretionary Appropriations total	14,509	14,412	14,324	14,785	17,694	19,274
Mandatory Funding total	536,244	587,881	615,987	651,626	674,620	2,163,630

Source: Mnuchin, Steven. US Department of Treasury. FY 19 – FY 20 Budget-in-brief. totals may not be the same due to rounding.

1. Supplemental appropriations are certain to alleviate Internal Revenue Service demand for cap adjustment and will herein pay for the performance of the Office of Fiscal Services, International Programs, Resolution Funding Corporation, Office of Fiscal Stability and Comptroller of the Currency to account for a preliminarily estimated $1,481 billion FY 21 special issue COVID-19 bond, to be filed in the mandatory Claims, Judgments and Act of Relief row, not immediately for sale to prevent withdrawal of excessive amounts of investment capital from the stock market. This special issue COVID-19 bond is pending final decision on devaluation by the amount of COVID-19 special issue and marketed t-bonds sold to pay for the usual federal deficit and margin of error, to completely eliminate the federal deficit FY 20 and thereafter, surely when the Tax Cuts and Jobs Act (TCJA) expires. The current theory is that World Bank supported emergency devaluation to cover the cost of bailout is a more curative economic anti-depressant than International Monetary Fund debt, pursuant to the Marshall Lerner Condition under 22USC§5301 was validated by the 2020 Revised estimates: effect of changes in rates of exchange and inflation Report of the Secretary-General A/74/585 of 11 December 2019. Budget for dab of $1 hydrocortisone crème to the nose and/or chest to instantly cure contagious coronavirus and environmental mold allergies.

B. Treasury outlays are divided between two categories, discretionary funding for the administration and mandatory subsidies. Discretionary appropriations are fairly well-explained in the Budget. To respond to concerns regarding cyberterrorism, it is not enough to provide the Office of Terrorism and Financial Intelligence and Financial Crimes Enforcement Network (FinCEN) with satisfactory rates of growth, the Cybersecurity Enhancement Account, cut from $48 million FY 17 to $18 million FY 19 and FY 20, must be increased to 10% growth since FY 17 to $50 million FY 21 and arrears may be due to fully protect justice, tribal government, legal and related financial information from hacking by undereducated law enforcement on speed tickets. For the discretionary portion the lesson to FinCEN is that it is a crime to deprive Community Development Financial Institutions Fund of their relief, $262 million FY 20 to $14 million FY 21, compensated 10% growth from FY 17 with a budget of $273 million FY 21 under 18USC§246. While budget cut motivated Inspector-Generals have so far focused their unsatisfactory fraud prosecutions on program participating citizens, the Treasury has an obligation to protect all receivers against fraudulent budget cuts by prosecuting the criminal violation of civil rights under 18USC§246 and 31USC§321(a)(5). To make it crystal clear that the civil right to redress for the criminal deprivation of relief is critical to preventing genocide worldwide, the International Court of Justice held killings, rape and other forms of sexual violence, torture, beatings, cruel treatment, and in particular, the destruction of or denial of access to food, shelter and other essentials of life, all with the intent to destroy the (Rohingya) group, in whole or in part, constitute the crime of genocide pursuant to the Application of the Convention on the Prevention and Punishment of the Crime of Genocide (The Gambia v. Myanmar) Summary 2020/1 23 January 2020.

Treasury Discretionary Appropriations FY17 - FY21
(millions)

	FY 17	CR 18	FY 19	FY 20	FY 21	FY 21 Supp.
Discretionary Appropriations total	14,509	14,412	14,324	14,785	17,694	19,274
Management & Financial subtotal	1,473	1,464	1,449	1,538	1,301	1,693
Department Offices Salaries and Expenses	224	223	215	228	242	242
Post-transfer Oversight of USSS (non-	0	0	0	0	1.5	1.5

add)						
Committee on Foreign Investment (CFIUS)	0	0	0	20	20	0
CFI US Fees	0	0	-10	-10	-20	0
CFIU S subtotal (non-add)	0	0	10	10	0	0
Terrorism and Financial Intelligence (TFI)	123	122	159	170	173	173
Cybersecurity Enhancement Account	48	47	25.2	18	18	50
Capital Investments and Modernization Fund	3	3	4	6.1	13.5	13.5
Office of Inspector General	37	37	37	41	39.3	42
Treasury IG for Tax Administration	170	169	170.3	170.3	171.4	187
Special Inspector General for TARP	41	41	23	22	17.5	17.5
Community Development Financial Institutions Fund	248	246	250	262	262	273
Financial	115	114	117.8	126	127	130

Crimes Enforcement Network						
Alcohol and Tobacco Tax and Trade Bureau	111	111	120	120	126	126
Bureau of the Fiscal Service	353	351	338	340	350	429
Digitization of Unredeemed Matured Savings Bonds Records	0	0	0	25	10	10
Tax Administration excluding Cap adjustment subtotal	11,235	11,159	11,302	11,510	12,040	12,665
IRS Taxpayer Services	2,456	2,350	2,492	2,536	2,563	2,857
IRS Enforcement	4,640	4,607	4,666	4,910	5,072	5,197
IRS Operations Support	3,849	3,914	3,918	3,885	4,105	4,311
IRS Business Systems Modernization	290	288	150	180	300	300
Tax Reform Implementation	0	0	77	0	0	0

IRS Cap Adjustment	0	0	0	0	400	0
IRS with Cap Adjustment	11,235	11,159	11,303	11,511	12,440	12,665
Tax Administration excluding Cap adjustment subtotal	11,235	11,159	11,302	11,510	12,040	12,665
Base Discretionary Appropriations, excluding Cap adjustment subtotal	12,708	12,623	12,751	13,048	13,341	14,358
United States Secret Service subtotal	0	0	[2,248]	[2,416]	2,361	2,456
Operations and Support	0	0	[2,149]	[2,336]	2,311	2,406
Procurement, Construction and Improvements	0	0	[97]	[67]	38	38
Research and Development	0	0	[2.5]	[12.5]	11.9	11.9
Treasury including Secret Service excluding	12,708	12,623	12,751	13,048	15,702	16,814

Cap Adjustment subtotal						
Treasury International Programs subtotal	1,801	1,789	1,563	1,737	1,592	2,060
Multilateral Development Banks	1,571	1,560	1,348	1,522	1,481	1,728
Food Security	53	53	30	30	0	59
Environment Trust Funds	147	146	140	140	0	162
Office of Technical Assistance (OTA)	30	30	30	30	33	33
Debt Restructuring – Tropical Forest Conservation Act	0	0	15	15	0	0
Somalia Bilateral Debt Relief	0	0	0	0	78	78
Discretionary Appropriations excluding Cap adjustment total	14,509	14,412	14,324	14,785	17,294	18,874
Treasury Discretionary Appropriations Total	14,509	14,412	14,324	14,785	17,694	19,274

Source: Mnuchin, Steven. US Department of Treasury. FY 19 – FY 20 Budget-in-brief totals may not be the same due to rounding.

1. It is absolutely necessary that the Treasury Secretary stop criminally abusing his agencies with unjustified budget cut threats and inadequate budgets. He must not abuse his position of authority to mislead OMB analysts and other agency budget officers regarding budget cuts; not only because of the high cost of reparation for deprivation of relief under 18USC§246 and Art. 19 of the UN Charter; the largest economy in the world depends on Treasury calculations to be competitive with 2.7% average annual consumer price index (CPI) inflation since 1980 under the Iron Law of Wages. For the most part this means that the IRS is due 3% annual growth from FY 17 or better. The IRS must contest revenue growth reduction from more than 6% annually, to 0% FY 17 and FY 18 to 3% FY 19, and -10% COVID-19 recession FY 20. The revenue growth stagnation is attributed to anti-immigrant piracy under 26USC§1441 and the tax defeating TCJA under 26USC§7201. It is interesting to note that both the budget breaking TCJA and CARES Act are believed to have been enacted under the influence of (ephedrine) speed tickets. The proposal to return the United States Secret Service (USSS) to the Treasury FY 21 after the Homeland Security Act of 2002, should improve communication between and accounting by the Office of Fiscal Services and White House Office of Management and Budget (OMB) aiming to defend federal officials against counterfeiting allegations under 18USC§472 and 31USC§5153. The proposal to transfer all alcohol and tobacco responsibilities form the Department of Justice's Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to Treasury's Alcohol and Tobacco Tax and Trade Bureau is also excellent.

2. The Secretary must back up his support for Treasury International Programs with 2.5% annual growth from the previous year or FY 17 in all programs including the Environmental Trust Fund threatened with termination. The Budget appeases the IMF and International Development Banks a little, but the propaganda conflicts with total International Program spending reduction numbers. However, the IMF has a monetary stability policy, and more research is needed to effectively negotiate currency exchange adjustment, alternative to IMF debt slavery. The World Bank is the US-Chinese leaning purveyor of devaluation to pacifically resolve government counterfeiting disputes for free. A 10%-11.7% devaluation of the US dollar promises to magically spare the national economy the $2.2 trillion cost of both the $1.5 trillion bailout and regular $500 billion - $1 trillion federal deficit. There would be more dollars in the economy and the federal government would be hoped to operate on a surplus FY 21 and afterwards. Import purchasing power would be reduced. Export revenues would increase and the international trade balance and current accounts would improve. Devaluation would turn the Administration's economic failure into a passing grade, with some reservation regarding the honor of devaluation, import price inflation and non-repetition of extremely expensive experimental bailouts ultra vires regular anti-depressant statutory countercyclical programs of relief, evidently corticosteroid counterfeiting high on (ephedrine) speed tickets.

3. The lesson from the Great Recession is that deficits in excess of 3% of GDP are withdrawn from stock exchange, dollar for dollar, and this causes economic collapse. Private investment capital is believed to be extraordinarily high as the result of the TCJA and OMB is prepared for a

trillion deficit FY 20, nearly 5% of GDP. It is however very doubtful the rich can sky scrape up more than $500 billion a year to save their investments from stock market crash. Lawful unemployment compensation is all the market can afford. Devaluating the US dollar would create a larger US dollar world economy and should not be interpreted as a UN budget reduction as in 2020 Revised estimates: effect of changes in rates of exchange and inflation Report of the Secretary-General A/74/585 of 11 December 2019. Devaluation of the US dollar should be interpreted as rationale for the UN to boldly charge arrears as a financial transaction fee securing 2.5% UN assessment inflation under Art. 19 of the UN Charter. Devaluation would be an "A" if the United States budget surplus could be sustained into FY 22 and beyond and current account balance improved pursuant to the Marshall Lerner Condition under 19USC§4421 and 22USC§5301.

4. Treasury is organized into the Departmental Offices, seven bureaus, and three inspectors general. Not including the Secret Service, there are seven bureaus (1) The Alcohol and Tobacco Tax and Trade Bureau (TTB) collects federal excise taxes on alcohol, tobacco, firearms, and ammunition and is responsible for enforcing and administering laws covering the production, use, and distribution of alcohol products. (2) The Bureau of Engraving and Printing (BEP) develops and produces U.S. currency notes that are trusted worldwide. (3) The Financial Crimes Enforcement Network (FinCEN) safeguards the financial system from illicit use, combats money laundering, and promotes national security through the collection, analysis, and dissemination of financial intelligence and strategic use of financial authorities. (4) The Bureau of the Fiscal Service (Fiscal Service) provides central payment services to federal program agencies, operates the U.S. Government's collections and deposit systems, provides government-wide accounting and reporting services, manages the collection of delinquent debt owed to the U.S. Government, borrows the money needed to operate the U.S. Government through the sale of marketable, savings, and special-purpose U.S. Treasury securities (including the state and local government series), and accounts for and services the public debt. (5) The Internal Revenue Service (IRS) is the largest of the Department's bureaus and determines, assesses, and collects tax revenue in the United States. (6) The United States Mint (U.S. Mint) designs, mints, and issues U.S. circulating and bullion coins; prepares and distributes numismatic coins and other items; and strikes Congressional Gold Medals and other medals of national significance. The U.S. Mint maintains physical custody and protection of most of the nation's gold and all of its silver assets. (7) The Office of the Comptroller of the Currency (OCC) charters, regulates, and supervises national banks and federal savings associations (thrifts) to ensure that they operate in a safe and sound manner, provide fair access to financial services, treat customers fairly, and comply with applicable laws and regulations. The OCC also supervises federal branches and agencies of foreign banks and has rule-making authority for all savings associations.

5. Treasury mandatory funding includes interest payments, mandatory accounts, and offsetting receipts and collections (offsets), authorized by Congress to be estimated by the Treasury, and are not subjected to congressional review in annual appropriations bills. To resolve disputes arising from the CARES Act giving, the Secretary must learn the lesson of the Resolution Funding Corporation that one must pay to settle claims, although his unjustified decision to terminate interest on uninvested funds and restitution of foregone interest is upheld without more

advocacy. Nonetheless, the undivided interest of the Resolution Funding Corporation is necessary to account for the COVID-19 special issue bonds and market sold t-bonds and it is essential that the Secretary learn his lesson of compensating for losses incurred terminating torturous financial negotiations, and adapting it to pay for performance and accountability of the Resolution Funding Corporation. A case regarding the complaint regarding the identity theft of refunds made in the FY 21 Performance and Accountability Report is that delinquent student loan collections authorized randomly by Attorney General, bother experimental taxpayers to witness rampage shootings, who are inclined to forgo interest to avoid the duty to file. Increasing credit financing seems to help reduce interest on the national debt and has dramatically improved accounting of the national debt in the revenue-less FY 20 and FY 21 President's Budget. It is okay that Recovery Act bond and programs terminate. It is hoped after originally entering nearly $1.5 trillion FY 21 in the Claims, Judgements and Relief Acts mandatory account there will be absolute need to carry on review, inspection or testing of the safety and effectiveness of a dab of essential oil of lavender or $1 hydrocortisone crème to the nose and/or chest at curing coronavirus and mold allergy, due to the effectiveness of devaluation at redressing corticosteroid counterfeit, pronounced counter - fit.

6. The critical deficiencies in the mandatory funding levels are the precipitous drop in funding for the Comptroller of the Currency, Office of Fiscal Stability and Office of Travel Promotion all resolved 10% growth from FY 17 under 31USC§1515. More than any other agency the Office of Fiscal Stability is obligated by the Treasurer to defend all agencies against budget cuts. The Secretary has most highly abused the stability of the Office of Fiscal Stability budget and specifically obligates them to defend their stability against Secretarial fraud, through congressional appropriations, rather than relying on the fraudulent budget cut calculations of a 2.5% government and 3% services inflation incompetent Secretary from FY 17 under 31USC§321(a)(5) and 18USC§246. Provided balance is available to declare that they are studying the devaluation question, the Exchange Stabilization Fund cut is not contested due to hyperinflation FY 19 and FY 20 but should grow 2.5% annually thereafter in exchange for taking an opposition lead on the devaluation question before the beginning FY 21. The language of the Continued Dumping and Subsidy Offset is so bad the cut is not questioned. The dramatic increase tax credits due to the TCJA are going down. The ACA refundable premium cost sharing reduction is going down again after spiking FY 19.

Treasury Mandatory Funding FY 17 – FY 21
(millions)

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 21 Supplement
Total Interest Payments	426,071	468,488	468,755	500,109	533,921	541,445
Payment of the	2,628	2,628	2,628	2,445	1,367	2,891

Resolution Funding Corporation						
Interest on Uninvested Funds	8	12	39	48	0	0
Restitution of Forgone Interest	1,587	732	2,371	0	0	0
Federal Interest Liabilities to States	0	1	0	1	1	1
Interest Paid to Credit Financing Accounts	8,352	10,835	7,122	11,949	12,098	12,098
Refunding Internal Revenue Collections, Interest	1,148	1,267	2,042	1,321	1,464	1,464
Interest on Public Debt	456,955	504,280	572,913	576,465	575,750	575,750
Other Interest	-44,6077	-51,267	-46,572	-56,824	-56,759	-56,759
Mandatory Accounts						
Build America Bond Payments, Recovery Act	3,629	3,645	3,356	3,356	3,566	3,566
Capital Magnet Fund, Community Developme nt Financial	118	8	134	161	9	9

Institutions						
Check Forgery Insurance Fund	15	10	4	5	5	5
Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	1	1	1	1	1	1
Claims, Judgments, and Relief Acts	3,320	2,255	1,706	1,702	1,699	1,482,699
Community Developme nt Financial Institutions Fund Program Account	2	4	7	9	1	2
Comptroller of the Currency	1,216	1,241	1,171	1,075	1,075	1,338
Continued Dumping and Subsidy Offset	47	40	17	53	17	17
Contributio n for Annuity Benefits, US Secret Service	0	0	0	0	265	265
Exchange Stabilization Fund	129	263	510	590	556	556

Federal Financing Bank	1,825	2,103	2,571	2,395	2,237	2,237
Federal Reserve Bank Reimbursement Fund	524	586	546	623	646	646
Federal Tax Lien Revolving Fund	0	0	7	2	2	2
Financial Agent Services	791	841	822	847	863	863
Financial Research Fund	90	73	66	74	80	99
Fiscal Service Debt Collection	164	176	223	201	227	227
Grants for Specified Energy Property in Lieu of Tax Credits	1,003	47	0	0	0	0
GSE Mortgage-Backed Securities Purchase Program Account	3	2	1	1	1	1
Gulf Coast Restoration Trust Fund	297	176	315	339	351	351
Hope Reserve	78	8	0	0	0	0

Fund						
Internal Revenue Collections for Puerto Rico	365	379	445	453	459	459
IRS Informant Payments	22	32	88	118	125	125
IRS Miscellaneous Retained Fees	393	415	392	392	387	387
IRS Private Collection Agent Program	0	0	93	158	172	172
Office of Financial Stability	122	79	62	51	42	134
Payment of Government Losses in Shipment	1	1	1	2	2	2
Payment to Issuer of New Clean Renewable Energy Bonds	40	37	48	48	51	51
Payment to Issuer of Qualified Energy Conservation Bonds	39	36	40	40	43	43
Payment to Issuer of Qualified School	673	743	650	650	691	700

Construction Bonds						
Payment to Issuer of Qualified Zone Academy Bonds	52	58	43	43	46	46
Payment to Virgin Islands and Puerto Rico for Disaster Tax Relief	0	0	200	0	0	0
Payment Where American Opportunity Credit Exceeds Liability for Tax	3,469	3,859	2,881	3,855	3,718	3,718
Payment Where Certain Tax Credits Exceed Liability for Corporate Tax	626	594	8,232	6,685	3,288	3,288
Payment Where Child Tax Credit Exceeds Liability for Tax	19,408	18,995	28,898	29,615	29,342	29,342
Payment Where Earned Income	59,749	56,763	59,209	60,258	63,306	63,306

Credit Exceeds Liability for Tax						
Payment Where Health Coverage Tax Credit Exceeds Liability for Tax	25	29	24	29	7	7
Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax	6	19	1	1	1	1
Presidential Election Campaign Fund	27	26	25	25	25	25
Refundable Premium Tax Credit and Cost Sharing Reductions	45,629	39,909	59,178	47,600	40,400	40,400
Reimburse ments to Federal Reserve Banks	138	149	147	171	177	177
Small Business Lending Fund	5	58	5	7	3	3

Program Account						
Terrorism Insurance Program	2	46	3	31	94	94
Travel Promotion Fund	93	93	94	94	0	102
Treasury Forfeiture Fund	118	1,464	772	616	632	632
Troubled Asset Relief Program Account	10	0	0	0	0	0
Troubles Asset Relief Program Equity Purchase Program	6	0	1	7	0	0
Subtotal, Mandatory Accounts	144,270	135,263	172,989	162,383	154,612	1,636,098
Treasury Mandatory Offsetting Receipts	-30,712	-12,253	-21,689	-6,808	-10,038	-10,038
Treasury Offsetting Collections	-3,385	-3,617	-4,068	-4,058	-3,875	-3,875
Adjusted Mandatory Accounts	110,173	119,393	147,232	151,517	140,699	1,622,185
Total Interest Payments	426,071	468,488	468,755	500,109	533,921	541,445

Mandatory Funding total	536,244	587,881	615,987	651,626	674,620	2,163,630

Source: Mnuchin, Steven T. FY 2019 – FY 21 Department of Treasury. Budget-in-brief

C. The Treasury has the general authority to manage receipts of the United States Government and the public debt; prescribe regulations that the Secretary considers best calculated to promote the public convenience and security, and to protect the Government and individuals from fraud and loss, that apply to anyone who may receive for the Government, Treasury notes, United States notes, or other Government securities; or be engaged or employed in preparing and issuing those notes or securities; and advise the President on major domestic and international prudential policy issues in connection with all lines of insurance except health insurance under 31USC§321(a)(1)(5)(9). All relief from devaluation would add-up to economic growth, without any shocks to the stock market. However, a strong dollar is said to be valued by maturing payroll protection creditors for its import purchasing power and a weak dollar by exporters. To make up for theological $6 billion FY 21 shortfall to the mandatory account of Claims, Judgments and Relief Acts it is advised to add the total $1.5 trillion amount of the COVID-19 special issue bond. This $1.5 trillion special issue bond was preliminarily estimated $250 billion tax rebate, $666 billion payroll protection program and $315 billion for $600 a week unemployment compensation and another $250 billion in Title XII loans to state unemployment compensation programs for a total of $1,481 billion in the beginning of FY 21 when the six month period of forgiveness for special issue COVID-19 bonds is over.

1. FY 16 the IRS collected more than $3.3 trillion in tax revenue, processed more than 244 million tax returns and other forms, and issued more than $426 billion in tax refunds. In FY 2019 the IRS collected $3.6 trillion in taxes (gross receipts before tax refunds) and issued more than $300 billion refunds. In FY 2019 the IRS collected $3.6 trillion in taxes (gross receipts before tax refunds) and generated 95 percent of the funding that supports the Federal Government's operations. For FY 2019, IRS total operating costs were approximately $11.8 billion while gross collections were approximately $3.56 trillion. The FY 2019 Cost to Collect $100 was 33 cents. The IRS interacts with more Americans than any other institution. During the successful 2019 filing season, the IRS processed about 255 million federal tax returns and forms and issued more than 109 million federal tax refunds totaling over $300 billion. Nine out of 10 of those refunds were issued within 21 days, and the average refund per household was about $2,800 on April 15, 2019. The Internal Revenue Service (IRS) fiscal year (FY) 2021 budget request provides $12 billion (a 5 percent increase) to administer the nation's tax system fairly, collect more than $3.6 trillion in gross taxes to fund the government, and strengthen tax compliance. Tax Cuts and Jobs Act was a lapse in appropriations. The Taxpayer First Act revamps customer service, introduces new taxpayer protections, and delivers new online service platforms to facilitate filing and payment for individuals and businesses. The IRS and the Bureau of the Fiscal Service are leading the goal to reduce paper checks printed to 49 million by the end of FY 2021, compared with 54 million in FY 2019; and achieve an electronic payment rate of 96.1 percent by the end of FY 2021, compared with 95.6 percent in FY 2019. Current OMB Historical Tables report modest 3% growth in revenues FY 19 but with 10% decline due to

coronavirus pandemic predicted for FY 20 the optimistic 8% growth projection FY 20 can logically be expected to result in flat $2.5 trillion on-budget revenues FY 17- FY 20 with modest growth in payroll tax FY 20 after one year better than 6% FY 19.

2. The Secretary must defend the taxes of immigrants on trial against piracy pursuant to completely repealing the withholding of wages of non-resident aliens under 26USC§1441. Deferred Action for Childhood Arrivals (DACA) are due regular priced U.S. passports before the US Supreme Court backlog of nearly a year under common articles 26-29 of the Conventions Relative to the Status of Refugees and Stateless Persons of 1951 and 1954. Office of Fiscal Services March 2020 held payroll taxes are assigned to Social Security and are immune from legal process under Sec. 207 of the Social Security Act under 42USC§407. This holds true for income taxes. These taxes are well-accounted for by the U.S. government and may not be used by Customs to wage discrimination against nationality, nor refunded. Kulukization is a crime of genocide by the Soviets that must not be repeated. Custom is funded by the Treasury. Homeland Security must learn to respect the Swiss Formula for Unilateral Tariff Reductions (2007) - 0.97 annual reduction for industrialized nations, 0.999 for developing. Customs duties are not a growth industry. Trade war propaganda must be prohibited and seems to indicate that Customs has robbed social security or USDA food stamps. True customs revenues and international trade balance country by country are unknown for this period of alleged trade war FY 17 – FY 20. Since the TCJA the payroll tax grows slightly faster than income taxes, but payroll tax growth rate has mostly been unsatisfactory due to the persecution of non-resident aliens, with the exception of FY 19. The fundamental problem with the TCJA is that with the patently unwise tax relief for the rich and corporations, income taxes are not growing fast enough to sustain normal 3% inflation of the federal budget. The President's budget doesn't mention revenues, abusively threatens cuts civilian agencies, and pays hyper-nflationary compensation, but defends the reduction of the national debt to less than 75% of GDP. Due to the TCJA it might not be possible to sustain a balanced budget even after devaluating to pay for FY 20 bailout and deficit in the beginning of FY 21. TCJA tax relief for the rich and corporations must be allowed to expire for full employment to yield federal income and payroll tax revenue growth in excess of 6% to sustain a surplus.

3. It is advised to replace 26USC§4612(b) – 'In addition, there is imposed a flat 5% energy export tax (feet) by the UN Arrears and Certain Iranian Assets Bill of 2020.' under 26USC§7201. After more than decades of doomsday prophecies, to sustain combined Social Security Trust Fund surplus in 2020, it is now financially necessary to propose to perform the one lawful revenue increasing operation – tax the rich and state employees the full 12.4% OASDI tax on all their income – to avoid combined account deficit, no matter how skillfully the 2.37% DI tax rate for 2018 is overruled and the effective DI tax rate amended to 2.05% (2018), 1.95% (2019), 1.91% or 2.0% (2020) in Sec. 201(b)(1)(T)(U)(V) of the Social Security Act under 42USC§401 pursuant to the 2019 Annual Report. The adjustment of the contribution and benefit base in Sec. 230 of the Social Security Act under 42USC§430 must be repealed and replaced with a 'Supplemental Security Income (SSI) Trust Fund', 'To create in the Treasury a Federal SSI Trust Fund to end child poverty by 2020 and all poverty by 2030.' +/- $250 billion revenues generated the first year in operation would be enough to pay a child SSI benefit, with

3% Cost-of-living adjustment (COLA), to every family growing up in poverty. It is interesting to note that $250 billion is the same price to pay all citizens a one-time tax rebate or year of benefits for all families with children. Economic growth should enable all poor people to receive an SSI benefit income floor by 2030, after which time the focus would be to achieve a poverty line benefit. To achieve more poverty reduction for next to nothing Engel's law compels Congress to amend the federal minimum wage from $7.25 an hour to '$7.50 in 2020 and 3% more every year thereafter.' under 29USC§206 (a)(1)(D).

4. By increasing the $2.2 trillion estimate on the $1.5 trillion COVID-19 special issue and +/- $750 billion regular deficit t-bonds, to $2.5 trillion devaluation the rich and state employees could try to end child poverty for free for most of FY 21 before they buy sustainable economic growth. $2.5 trillion is 11.7% of the current gross domestic product estimated by the United Nations at $20,834 billion FY 19 and $21,460 billion FY 20, plus $2.5 trillion bailout for a total FY 21 GDP of $23,960 billion. This however, does not take into consideration the -10% contraction of the COVID-19 pandemic, as low as $19,314 billion FY 20 plus $2.2 trillion equals $21,514 billion FY 20. Better than ever. Devaluate the US dollar 11.7% first thing FY 21. The United States would remain the largest economy in the world for the time being. There would be no debt whatsoever from FY 20. The lesson learned from the Great Recession is that it is necessary to stop excessive deficits from precipitating economic depression. The lesson from the COVID-19 pandemic is that a dab of $1 hydrocortisone crème to the nose and/or chest instantly cures coronavirus and mold allergies. 3 weeks unemployment compensation is all the federal government can afford coronavirus quarantine propaganda. The reward for choosing to devaluate $2.5 trillion is that the rich and state employees could pay $250 billion to try to end child poverty with SSI benefits for free for most of FY 21. The TCJA should be allowed to expire to be certain Treasury calculations will perpetually sustain a federal budget surplus in either current or numerically larger national and international dollar economy if the United States resolves to devaluate FY 21 pursuant to the Marshall Lerner Condition under 19USC§4421 and 22USC§5301.

2. Small Business Administration

A. The Small Business Administration (SBA) was created in the Small Business Act of July 30, 1953. Small businesses account for more than 56 million jobs and create two out of three net new private sector jobs in the U.S. each year. More than half of all Americans either work for or own a small business. SBA's total budget request for FY 2021 is $819 million in new budget authority. Of this amount, $288 million is for salaries and expenses and $168 million is for entrepreneurial development programs. The SBA requests $168 million for administering loans to survivors of disasters. The SBA is poorly accounted for by the Treasury and OMB who insist that the program produces them negative subsidies, although the truth of the matter is that the Treasury is clearly requested by the SBA congressional budget justification, without any accounting errors whatsoever, for $819 million, plus $9.1 million for the Office of Advocacy, for a total of $828.1 million FY 21. Advocacy is believed to be the only genuine Independent

Agency studied by OMB since FY 12 historical revision, and should be reconsolidated in the SBA budget.

1. In addition the US Congress on April 23 passed the Paycheck Protection Program and Health Care Enhancement Act Public Law No: 116-139, expanding funding for the existing Paycheck Protection Program (PPP) created by the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act or the Act) (Pub. L. 116-136) of March 27, 2020. Sec. 101 of the Enhancement Act include provided a $310 billion increase in PPP funding, bringing the total authorized amount to $659 - $670 billion under section 7(a) of the Small Business Act under 15USC§636(a) plus other SBA, Commerce and Treasury programs administrating the Enhancement Act. Therefore, total SBA outlays are estimated to be $670,828 billion FY 21 as lesson to the Treasury that SBA costs federal outlays. The PPP loan forgiveness is believed to be excessively expensive to the federal government. PPP is not investment grade and t-bonds, in such excess of 3% of GDP deficit, threaten massive withdrawal from the stock exchange, with the potential to turn a pandemic recession into an economic depression. Next economic depression, the right thing for Congress to do is to authorize a real payroll loan guarantee program. To entertain creditors, who believe an expensive dollar benefits financial institutions at the expense of international trade, it is proposed that the US dollar may need to be devaluated to print-out the excessive $1 trillion cost of PPP and unemployment compensation, and eliminate the federal deficit, and avoid economic depression, without the use of t-bonds .

Small Business Administration FY 17 – FY 21
(thousands)

	FY 17 Enacted	CR 18	FY 19 Enacted	FY 20 Enacted	FY 21 Request
Base Outlays	727,932	722,989	715,370	847,575	819,123
Salaries and Expenses	269,500	267,670	261,500	270,157	287,947
Entrepreneurial Development Programs	245,100	243,436	247,700	261,000	167,000
Business Loan Program					
Administration	152,726	151,689	155,150	155,150	160,300
Loan Subsidy	4,338	4,309	0	99,000	0
Business Loan Program -Total	157,064	155,998	155,150	245,150	160,300
Disaster Loan	158,829	157,750	0	151,000	0

Program – Stafford Act					
Non-Stafford Act	27,148	26,964	10,000	22,136	168,075
Disaster - Total	185,977	184,714	186,458	177,136	168,075
Inspector General	19,900	19,765	21,900	21,900	22,011
Office of Advocacy	9,220	9,157	9,120	9,120	9,190
Surety Bonds Guaranty	0	0	0	0	0
Total, Gross New Budget Authority	727,932	722,989	715,370	847,575	819,123
Total, Gross New Budget Authority, Including Stafford Disaster Funding	886,761	880,739	715,370	998,463	819,123
Rescission at Year End	-55,000	0	-50,000	-16,369	0
Negative Subsidy Receipts	0	0	0	0	-80,150
Total, Net Budget Authority	831,761	880,739	665,370	982,094	738,973
FTEs			4,191	3,274	3,283
Office of Advocacy	9,220	9,120	9,120	9,120	9,120

Source. US Small Business Administration. FY 2019 Congressional Budget Justification and FY 2017 Annual Performance Report. US Small Business Administration. FY 2021 Congressional Budget Justification and FY 19 Annual Performance Report

B. The Office of Advocacy (Advocacy) is an independent office within the U.S. Small Business Administration (SBA). Advocacy has its own statutory charter, Title II of Public Law 94-305 as amended (15 U.S.C. § 634a et seq.), originally enacted in 1976. Advocacy works to reduce the burdens that Federal regulations and other policies impose on small entities and provides vital small business research for the use of policymakers and other stakeholders. Regulatory Flexibility Act (RFA) of 1980 as amended (5 U.S.C. § 601 et seq.). Public Law 111-240, the Small Business Jobs Act of 2010, further amended Advocacy's statutory authority to require that each budget submitted by the President shall include a separate statement of the amount of appropriations requested for Advocacy, and that these funds be designated in a separate Treasury account. The Act also requires SBA to provide Advocacy with office space, equipment, an operating budget, and communications support, including the maintenance of such equipment and facilities (15 U.S.C. § 634g(b)). Before FY 2012, Advocacy was fully integrated within SBA's Executive Direction budget. For FY 2021, the Office of Advocacy requests $9.19 million in new budget authority for its direct expenses, $70,000 more than the amount enacted in FY 2020.

1. The Small Business Regulatory Enforcement Fairness Act (Title II of P.L. 104-121, as amended) requires three agencies (the Environmental Protection Agency, the Occupational Safety and Health Administration, and the Consumer Financial Protection Bureau) to take special steps to ensure that the views and needs of small entities are considered early in the process of drafting rules that could have significant effects. The Regulatory Flexibility Act, first enacted in 1980 and strengthened in 1996 and 2010, requires most federal regulatory agencies to consider the effects of planned regulatory actions on small entities, and to take steps to minimize them when possible, including the consideration of alternatives for rules with significant impacts and the convening of SBREFA panels with special outreach provisions for certain agencies. Failure to comply with RFA requirements can result in litigation. Section 610 of the Regulatory Flexibility Act requires agencies to review existing regulations periodically to determine whether they are still justifiable based on a number of factors. President Trump has signed Executive Order 13771 (Reducing Regulation and Controlling Regulatory Costs; January 30, 2017) and Executive Order 13777 (Enforcing the Regulatory Reform Agenda; February 24, 2017) which require Federal agencies to take more aggressive steps to alleviate unnecessary regulatory burdens. The new executive orders are intended to work in tandem with and strengthen the earlier Executive Orders 12866 and 13563, which are both mentioned by name in Executive Order 13777.

2. The SBA Inspector General annually reports on the most serious management and performance challenges that pose significant risks to the programs and activities that are particularly vulnerable to fraud, waste, error, mismanagement, or inefficiencies. SBA complied with Improper Payments Elimination and Recovery Act of 2010 using guidelines outlined in the Office of Management and Budget Memorandum M-15-02, Appendix C to Circular No. A-123, Requirements for Effective Estimation and Remediation of Improper Payments. As of September 30, 2019, OIG had 48 open cases involving disaster loans with potential dollar losses of nearly $9.0 million. From FY 2006 through FY 2019, SBA OIG, in conjunction with other law enforcement agencies, produced 152 arrests, 165 indictments/ informations, and 163 convictions related to wrongdoing in SBA's Disaster Loan Program. As of September 30, 2019, these investigations have resulted in over $26.5 million in court-ordered restitution and related

recoveries. In addition, $7.2 million in loans was denied to potentially fraudulent borrowers through FY 2019. Specific to Hurricane Sandy, in response to the potential for fraud, OIG joined other law enforcement organizations in support of the New Jersey Attorney General's Office Sandy Fraud Task Force. From FY 2014 through FY 2019, OIG, in conjunction with other law enforcement agencies, produced 61 indictments/informations and 47 convictions related to wrongdoing in SBA's Disaster Loan Program for Hurricane Sandy. The first OIG Sandy investigation was opened in May 2013. Subsequently, OIG has had 87 Sandy investigations, totaling nearly $15.0 million in potential fraud. As of September 30, 2019, OIG had 17 Sandy cases open with potential fraud totaling nearly $3.9 million. The 2018 California Wildfires were costly but Pacific Gas and Electric (PGE) went bankrupt due to arson claims. Now it is SBA's Paycheck Protection Program who is a fraud. Fraud prosecutions are notoriously hypocritic form of deprivation of relief benefits under 18USC§246. Compensation should lead more logically to convictions for arson, and terrorism, to do disasters justice.

3. The SBA must stop serving as a co-lead for the Presidential Cross-Agency Priority Goal for leveraging data as a strategic asset and fully finance their information technology. The Federal Government needs a robust, integrated approach to stop using data to deliver on its robbery mission, serve customers, and steward resources, in a lawful and non-experimental fashion, while respecting privacy and confidentiality. The SBA's headquarters lease expires in November 2020, and GSA will finalize its cost-benefit analysis to determine the most cost-effective option. Also, per Executive Order 13327, the Federal Real Property Management Act of 2016 and OMB Memo M-18-21, federal agencies must reduce the footprint of the real property portfolio. OMB Memo M-17-22 ("Comprehensive Plan for Reforming the Federal Government and Reducing the Federal Civilian Workforce"). In FY 2020, the SBA will continue to implement SBA Insights, Technology Business Management, and assess and consolidate duplicative capabilities, such as IT service desks. The SBA will consolidate IT Service Desks, transition the Network Operations Center to a new customer-driven contract, and complete the migration to the Enterprise Infrastructure Solution (EIS). The Agency involves all stakeholders in mission alignment, sets priorities for technology spending, and ensures integration with enterprise-wide processes. The SBA identifies cost savings and uses its investment oversight framework to demonstrate accountability, business value creation, and delivery on business outcomes. The SBA identified IT acquisition cost savings opportunities with the full implementation of FITARA.

SBA Credit Programs and Revolving Funds FY17 – FY 21
(millions)

	FY 17 Actuals	CR 18	FY 19 Actuals	FY 20 Enacted	FY 21 Request
Guaranteed Business Loans					
Sec. 7(a)	24,012	27,313	21,503	30,000	30,000

Guaranty					
Sec. 504 CDC Guaranty	4,715	7,449	4,804	7,500	7,500
Sec. 504 Loan Refinancing	271	7,449	150	7,500	1,000
SBIC - Debentures	1,960	3,973	1,614	4,000	4,000
Total	30,958	46,184	28,071	49,000	42,500
Direct Business Loans					
Microloan Direct Program	44	44	42	50	41
(Subsidy Amount)	4.3	4.3	0	0	0
Total Business Loans	31,002	46,228	28,113	49,050	42,541
Secondary Market Guarantee Program	9,301	12,000	8,498	12,000	13,000
Disaster Assistance	1,297	1,600	1,406	1,100	1,100
Surety Bond Guarantee Program	1,392	6,000	1,889	6,000	6,000
Total Program Level	42,992	65,828	39,906	68,150	62,641

Source: Small Business Administration. FY 2019 Congressional Budget Justification and FY 2017 Annual Performance Report. US Small Business Administration. FY 2021 Congressional Budget Justification and FY 19 Annual Performance Report

C. The 7(a) Loan Program is the Federal Government's primary small business loan program, assisting small businesses with financing when they are unable to access credit elsewhere. The SBA guarantees a portion of each loan (ranging from 50 to 90 percent) that a participating lender makes to an eligible small business. Maintaining a high volume of active lenders from one fiscal year to the next creates a consistent pipeline of SBA loans for small businesses. The 7(a) Loan Program offers loans ranging from the Community Advantage Pilot Program (loans of $250,000 or less), SBA Express (loan up to $350,000) and to the International Trade Loan Program (loans up to $5 million). The SBA did not receive a credit subsidy appropriation for the 7(a) Loan Program, relying on fees to support 51,907 7(a) loans totaling $23.2 billion. Improvements in technology and processes since FY 2017 have sustained significant efficiency gains at the SBA loan processing centers. The time to process a 7(a) non-delegated loan greater than $350,000 decreased from 15 days to 9 days (40 percent efficiency gain) and for loans under $350,000, from 6 to 2 days (67 percent efficiency gain). To support the Agency Priority Goal for FY 2019, the SBA supported microloans, 7(a) loans, and 504 loans in rural areas and urban, HUBZone communities. The SBA met 77 percent of its Priority Goal target by approving 20,527 loans totaling $9.4 billion in the aforementioned areas. With a strong economy, demand for SBA lending has decreased as traditional credit markets have expanded. The 8(a) Business Development program offers a broad scope of assistance to firms that are owned and controlled at least 51 percent by socially and economically disadvantaged individuals. The SBA approved 58,006 7(a) and 504 loans, through $28.1 billion in lending to small businesses through 1,708 7(a) lenders and 212 Certified Development Companies (CDCs) in FY 2019.

2. 504 Certified Development Company Loan Program statutorily mandates job creation, community development, or public policy goals such as manufacturing, to support economic development. the total maximum amount in 504 Loans that each small business (and its affiliates) may borrow is $5 million (including the 504 Debt Refinancing Program loans). However, 504 loans for small manufacturers or certain energy-related projects can be as much as $5.5 million per project with the total amount for the latter capped at $16.5 million for each small business concern, including its affiliates. Loan maturities can be set for 10, 20, or 25 years. The SBA approved 6,099 504 loans for nearly $5.0 billion FY 19. Through the 25-year debenture launched in FY 2018, the SBA increased the number of 504 loans. SBA will assist 6,200 small businesses each year through the 504 Loan Program. For FY 2021, the SBA requests no credit subsidy appropriation for the 504 Program and proposes an administrative fee to help offset a portion of the appropriated funds to run the 504 Program. The SBA will implement a subsidy fee structure based on current law until an appropriations act is enacted.

3. Of the SBIC Program requested lending level of $4 billion dollars, the administrative fee will be set at $0.33 per every hundred dollars approved for lending. The SBA recovered an estimated $86.2 million, net of write-offs totaling $50.3 million and expenses, from SBICs transferred to liquidation. Additionally, the SBIC Program transferred $179.9 million in debenture leverage to liquidation. Included in the transfer was $147.2 million associated with a single debenture SBIC, which was the largest debenture SBIC transfer in the history of the SBIC Program. The SBA entered 79 SBICs into liquidation with associated assets of $498.4 million, and 65 of these SBICs had $263.2 million in assets in liquidation for more than 3 years. SBIC Program's losses associated with participating securities, are at approximately $2.6 billion.

4. In the United States, small businesses comprise 97 percent of U.S. exporters and account for a third of total U.S. export value. In FY 2019, the SBA supported $974 million in small business export sales through its STEP Grant Program, which helped small businesses participate in more export promotion activities, such as international trade shows and trade missions. Similarly, the

SBA financed $2.27 billion in small business export sales through its international trade finance programs. The Agency also trained 18,302 small businesses and lenders and hosted the 12th Annual SBA Export Lenders Roundtable in Washington, DC. Today, 96 percent of all consumers—and over three-quarters of the world's purchasing power— exist outside the United States. The growth in the middle class globally is showing rapid increases in purchasing power, yet only about 1 percent of America's small businesses are selling to them. The SBA offers specific programs—Export Express, Export Working Capital and International Trade Loans—to provide financing solutions to small businesses that want to reach the global market. Through counseling and training assistance provided through U.S. Export Assistance Centers and State Trade Expansion Promotion grants, the SBA provides support through various channels to ensure that small businesses have access to exporting markets.

5. In FY 2018, the Federal Government awarded nearly $121 billion in federal contracting dollars to small businesses, which is $16 billion or 15 percent more than FY 2017. Additionally, the SBA manages two small business certification programs—the 8(a) Business Development (BD) Program and the HUBZone Program. Through the 8(a) Business Development Program, the SBA limits competition for certain contracts to SBA-certified small businesses owned by socially and economically disadvantaged individuals or entities. Through the 7(j) Management and Technical Assistance Program, the SBA provides eligible disadvantaged small businesses with assistance such as training, executive education, and one-to-many consulting in a wide range of business activities, including marketing, accounting, opportunity development and capture, contract management, compliance, and financial analysis. The HUBZone Program promotes job growth, capital investment, and economic development in economically distressed areas designated as HUBZones by providing contracting assistance to small businesses located in these areas through federal procurement set-asides. HUBZone-certified businesses also receive a 10-percent price evaluation preference in full and open contract competitions. The SBA, through the 7(j) and 8(a) Programs, assisted 8,032 and 7,958 small businesses, respectively in FY 2019. The All Small Mentor-Protégé Program aims to help small businesses learn from larger, experienced government contractors to help small businesses develop and enter federal contracting.

6. The SBA's veteran's business outreach programs continued to grow in partnership with the U.S. Department of Defense's (DOD) Transition Assistance Program (TAP), and Boots to Business (B2B) entrepreneurship training supported nearly 16,528 veterans, service members, and military spouses. The SBA, through the SBDC Program, will continue to support more than 214,000 entrepreneurs who help create and retain more than 772,000 jobs. The program will help more than 14,000 entrepreneurs start new businesses and will assist clients to obtain more than $5.0 billion in capital annually for their businesses. The Women's Business Center (WBC) Program funds more than 100 nonprofit organizations that provide quality advising and training services primarily to women entrepreneurs, many of whom are socially and economically disadvantaged. Participating organizations must match the federal funding with 1 non-federal dollar for every 2 federal dollars during the first 2 years, and on a one-to-one basis thereafter. Women's Business Centers, advised and trained over 64,000 entrepreneurs FY 19 and this is expected to grow to 73,000 FY 20 and FY 21.

7. The SBA approved 42,375 disaster loans for a total of more than $2.2 billion, which included activity from Hurricanes Florence and Michael. The FY 2019 total includes 38,492 home disaster loans for a total of $1.8 billion and 3,883 business disaster loans for a total of $391.8 million. The 2018 wildfire season was also the deadliest and most destructive wildfire season recorded in California. The Woolsey Fire and Camp Fire were declared under one disaster declaration on November 12, 2018 for Butte county in Northern California, and Ventura and Los Angeles in Southern California. The SBA approved 3,844 disaster loans for a total of $427.5 million for the 2018 California Wildfires. The SBA closed 99 percent of loans with initial disbursements within 5 days of SBA receiving the signed loan closing documents, and 93 percent of the loans were processed within standard in FY 2019. The SBA approved 42,375 disaster loans for over $2.2 billion following the hurricane season. The average processing time was 8 days for home loans and 12 days for business loans.

D. The U.S. Small Business Administration (SBA) is publishing an interim final rule (the Initial Rule) announcing the implementation of sections 1102 and 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act or the Act). Section 1102 of the Act temporarily adds a new program, titled the "Paycheck Protection Program," to the SBA's 7(a) Loan Program. Section 1106 of the Act provides for forgiveness of up to the full principal amount of qualifying loans guaranteed under the Paycheck Protection Program. The Paycheck Protection Program and loan forgiveness are intended to provide economic relief to small businesses nationwide adversely impacted by the Coronavirus Disease 2019 (COVID-19). This interim final rule applies to applications submitted under the Paycheck Protection Program through June 30, 2020, or until funds made available for this purpose are exhausted.

1. On March 13, 2020, President Trump declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all States, territories, and the District of Columbia. On March 27, 2020, the President signed the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act or the Act) (Pub. L. 116-136) to provide emergency assistance and health care response for individuals, families, and businesses affected by the coronavirus pandemic. The Small Business Administration (SBA) received funding and authority through the Act to modify existing loan programs and establish a new loan program to assist small businesses nationwide adversely impacted by the COVID-19 emergency. Section 1102 of the Act temporarily permits SBA to guarantee 100 percent of 7(a) loans under a new program titled the "Paycheck Protection Program." Section 1106 of the Act provides for forgiveness of up to the full principal amount of qualifying loans guaranteed under the Paycheck Protection Program. On April 2, 2020, SBA issued an interim final rule (the Initial Rule) announcing the implementation of sections 1102 and 1106 of the Act.

2. The Paycheck Protection Program provides small businesses with funds to pay up to 8 weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. Funds are provided in the form of loans that will be fully forgiven when used for payroll costs, interest on mortgages, rent, and utilities (due to likely high subscription, at least 75% of the forgiven amount must have been used for payroll). Loan payments will also be

deferred for six months. No collateral or personal guarantees are required. Neither the government nor lenders will charge small businesses any fees. The US Congress on April 23 passed the Paycheck Protection Program and Health Care Enhancement Act Public Law No: 116-139,expanded funding for the existing Paycheck Protection Program (PPP). Sec. 101 of the Enhancement Act include provided a $310 billion increase in PPP funding, bringing the total authorized amount to $659 - $670 billion under section 7(a) of the Small Business Act under 15USC§636(a) plus other SBA, Commerce and Treasury programs administrating the Enhancement Act. There is appropriated, out of amounts in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020, $670 billion to remain available until September 30, 2021. The amounts provided under this division are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 under 2USC§933(g).

3. Labor Department

A. The Department of Labor (DOL) was created in the DOL Organic Act of March 4, 1913. DOL fosters and promotes the welfare of the job seekers, wage earners, and retirees of the United States. In carrying out this mission, the Department administers a variety of Federal labor laws including those that guarantee workers' rights to safe and healthful working conditions; a minimum hourly wage and overtime pay; freedom from employment discrimination; unemployment insurance; and other income support. The Department of Labor (DOL) administers more than 180 federal laws. Department of Labor spending rose from $31.9 billion FY2000 to $173 billion FY10. The FY 2021 baseline request for the Department of Labor (DOL) is $41 billion - $11.1 billion in discretionary budget authority, $30 billion additional mandatory funding - 15,338 full-time equivalent employees (FTE) and as many as 2 million unemployment compensation benefits. To justify adopting a new more comprehensive budget print-out, the Labor Department FY 21 Budget-in-brief presented a discretionary budget history from FY 21, similar to that of Small Business Administration Office of Advocacy. The budget discriminates against, and it could be said, defrauds, a great number of programs that read like a list of types of thinking that automatically constitute discrimination, threatening the Women's Bureau, Native American Programs, non-immigrant work visas, Job Corps, elderly employment, and International Labor Program deprivation of relief under 18USC§246. Most of all the Labor Department must stop threatening to terminate Native American Programs, for less than 3% inflation adjusted value, and the re-entry program is suspected of bugging tribal government and engaging in hostilities. All programs require 2.5% government and 3% services inflation. Labor legislative proposals are designed to fail, and this misleads misbehaving States, DOL Labor genocide by fraudulent pretense of the Personal Responsibility and Work Opportunity Act of 1996 (PRWOA), held to be a crime of genocide, is not welcome to replace the SSA Ticket to Work, that is highly recommended by *Biestek v. Berryhill* (2019). A 3% annual increase in minimum wage and 6 months maternity protection of exclusive breastfeeding legislation is needed.

1. An estimated 35 million people filed for, and 30 million received unemployment compensation due to the COVID-19 pandemic beginning March 2020. Congress made an

expensive error to pre-emptively require State unemployment programs to extend benefits until Dec. 31 for a coronavirus that was purported to not last more than three weeks and is cured instantly with a dab of essential oil of lavender or hydrocortisone crème to the nose and/or chest pursuant to Sec. 4105 of the Families First Coronavirus Response Act of 2020 (FFCRA). State costs for 20 million claims are estimated at $7.6 billion per week. March 2020, average weekly benefits were about $378 nationwide but ranged from a low of $211 in Louisiana to $557 in Massachusetts. (Weekly benefits were $162 in Puerto Rico.). Everyone who qualifies for unemployment due to the coronavirus pandemic can receive benefits until December 31, 2020 pursuant to Sec. 4105 of the Families First Coronavirus Response Act of 2020 (FFCRA). These extended benefits will continue past July 31, ending on or before December 31, 2020 costing states as much as $296.4 billion pursuant to Sec. 903(h)(1)(C) of the Social Security Act under 42USC§1102 and Sec. 204(a)(1) of the Federal-State Extended Unemployment Compensation Act of 1970 under 26USC§3304. The $600 federal benefit for all claims overcompensated states, federal economic relief should have been limited insuring the otherwise uninsured at normal benefit rates. There is little incentive to get back to work until July 31. Many people are earning more on unemployment, than they did working. The federal cost for 30 million claims to receive an extra $600 per week, is estimated at $21 billion per week from April 5 until July 31, at total of $315 billion FY 20 under Sec. 2104(b)(1)(B) and (e)(2) of the CARES Act. The Labor Department is looking at forgiving $200-$300 billion Title XII loans, $315 billion for the $600 benefit, $41 billion regular Labor Department outlays, for a total of $641 billion FY 20 to remain until expended at the end of FY 21.

Labor Department Budget FY 17 – FY 21
(millions)

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 21
FTEs	16,238	15,723	14,778	15,176	15,338	15,500
Discretionary Total	11,988	12,170	12,132	12,413	11,105	13,227
Mandatory Total	33,450	31,981	28,383	27,973	29,901	30,631
Total Budget Authority	45,438	44,151	40,515	40,386	41,006	43,858
Transfers and Fees	-4,371	-4,584	-3,819	-3,719	-3,994	-3,994
Federal Outlays	41,067	39,567	36,696	36,667	37,012	39,864
Discretionary						

Employment and Training	9,022	9,175	9,124	9,293	8,034	9,924
Worker Protection	1,721	1,720	1,728	1,775	1,802	1,893
Bureau of International Labor Affairs	86	86	86	96	19	100
Bureau of Labor Statistics	609	612	615	655	658	700
Other, Salaries and Expenses	271	282	279	283	280	298
Veterans' Employment and Training	279	295	300	311	312	312
Discretionary Total	11,988	12,170	12,132	12,413	11,105	13,227

Source: Acosta, Alexander. Scalia, Eugene. Department of Labor Budget in Brief FY19 & FY 21

B. The Budget proposes to double the American Competitiveness and Workforce Improvement Act fee for the H-1B program to prepare American workers for jobs that are currently being filled by foreign workers, especially in STEM fields. The Budget invests in a better future for Americans with a proposal to provide at least six weeks of paid parental leave to new parents, including adoptive parents, so all families can afford to take time to recover from childbirth and bond with a new child. Using the Unemployment Insurance (UI) system as a base, the proposal will allow states to establish paid parental leave programs in a way that is most appropriate for their workforce and economy. The Administration looks forward to continuing to work with Congress to advance policies that would make paid parental leave a reality for families across the Nation. The Budget proposes to require States to use the tools already at their disposal for combatting improper payments while expanding their authority to spend certain UI program funds on activities that reduce waste, fraud, and abuse in the system. The Budget proposes transferring administrative management of the Ticket to Work (Ticket) program from the Social Security Administration (SSA) to DOL's Employment and Training Administration (ETA), where it would be simplified, streamlined, and improved to better accomplish its goal of getting individuals with disabilities back into the labor force. The PA account will receive funds from SSA for the federal administration of this program.

1. The Employment and Training Administration (ETA) administers federal workforce development and worker dislocation programs, federal grants to states for public employment service programs, and Unemployment Insurance benefits. In June 2017, the Department announced actions to increase protections of American workers while more aggressively confronting entities committing visa program fraud and abuse. The Department is committed to vigorously enforcing all laws within its jurisdiction governing the administration and enforcement of non-immigrant visa programs. The Budget proposes that Congress provide authorizing legislation for ETA to establish and retain fees to cover the costs of operating Foreign Labor Certification (FLC) programs. Currently, only the cost of operating the H-1B program is covered by fees. Other major FLC programs (H-2A, H-2B, PERM, CW-1, and Prevailing Wage Determinations) are funded with discretionary annual appropriations. The Budget includes a legislative proposal to double the ACWIA fee for the H-1B visa program (to $3,000 per worker for large employers and $1,500 for small employers) to prepare American workers for jobs currently filled by foreign workers, especially in STEM fields. The Budget includes $854,649,000 to fund Adult Activities for FY 2021. The 2021 Budget eliminates the Indian and Native American program. The Department requests a 1.5 percent set-aside to fund $12.8 million grants for adult and employment training activities for American Indians, Native Hawaiians, and Native Alaskans, and attempts to eliminate the $55 million FY 20 standalone Indian and Native American Program, but the set-aside does not adequately defend the Labor Department against genocide. The FY 2021 Budget eliminates the National Farmworker Jobs Program. Native American Programs and Migrant and Seasonal Farmworkers must be sustained. 3% growth for all services.

2. Job Corps facing -41% cut FY 20-FY21 and Community Service Employment for Older Americans, facing termination, must sustain 3% growth from the previous year. The Trade Adjustment Assistance Program (TAA Program) assists U.S. workers who have lost their jobs as a result of foreign trade. The Trade Adjustment Assistance Reauthorization Act (TAARA) of 2015 reauthorized TAA through June 30, 2021. TAARA 2015 contains sunset provisions to transition the TAA Program on July 1, 2021 to a previous iteration of the program known as Reversion 2014. Reversion 2014 would provide states with reduced funding for training, among other changes. Without enactment of reauthorizing legislation, termination of the TAA Program will take effect on July 1, 2022. State Unemployment Insurance and Employment Service Operations (SUIESO) account provides funding to support the UI system. The Federal-State UI program provides temporary, partial wage replacement to workers temporarily or permanently laid off from their jobs. The major functions performed by the states are: (1) determining benefit entitlement; (2) paying benefits; and (3) collecting state UI taxes from employers. The states also administer federal programs for payments to former federal military and civilian personnel; claimants who qualify for extended or special federal unemployment benefits; workers certified under the Trade Adjustment Assistance and Reemployment Trade Adjustment Assistance programs; and individuals unemployed due to disasters. The Wagner-Peyser Act of 1933 established a nationwide system of public employment offices, known as the Employment Service (ES). ES provides labor exchange services to all job seekers and helps businesses to meet their hiring needs by referring qualified workers.

3. The programs currently administered by the Office of Foreign Labor Certification (OFLC) include the: immigrant Permanent Labor Certification Program (commonly referred to as PERM or the “Green Card” program); non-immigrant H-1B and H-1B1 Specialty Occupations Programs; E-3 Specialty Worker Program; H-2A Temporary Agricultural Worker Program; H-2B Temporary Non-agricultural Program; D-1 Longshore Crewmember Program; CW-1 CNMI-only Transitional Worker Program; and Determination of Prevailing Wages. The Budget continues to seek authorization to establish and retain fees to cover the costs of operating the PERM, H-2A, H-2B, CW-1, and prevailing wage determination programs. The market-based funding structure of this proposal would allow the supply of available resources to be directly determined by the demand for foreign labor certification services. Requiring the entities that utilize these programs to cover their costs would ultimately eliminate the need for annual appropriations for these activities. The Budget also continues to include a legislative proposal to double the American Competitiveness and Workforce Improvement Act (ACWIA) fee for the H-1B visa program (to $3,000 per worker for large employers and $1,500 for small

4. The Employee Benefits Security Administration (EBSA) protects the integrity and security of retirement, health and other workplace related benefits of America’s workers and their families. Although EBSA is a small agency, currently employing less than 850 people, it is responsible for protecting more than 154 million workers, retirees and their families who are covered by 710,000 private retirement plans, 2.4 million health plans, and similar numbers of other welfare benefit plans. Together, these plans hold estimated assets of $10.7 trillion. In addition, the agency has important interpretive and regulatory responsibilities with respect to IRAs, which hold about $8.8 trillion in assets, and audit responsibilities with respect to the Federal Thrift Savings Plan (TSP), which is the world’s largest employee contributory plan with more than 5.8 million participants and more than $621 billion in assets. The FY 2021 Budget request for EBSA is $192,738,000 and 875 FTE. The Pension Benefit Guaranty Corporation (PBGC) is a federal corporation, established under the Employee Retirement Income Security Act of 1974, as amended. It guarantees payment of basic pension benefits earned by over 35,000,000 of America’s workers and retirees participating in more than 25,000 private-sector defined benefit pension plans. The Office of Workers' Compensation Programs (OWCP) administers four benefit programs for workers who become ill or are injured on the job. These programs ensure income support for these workers when work is not possible due to their injury or illness.

5. The Wage and Hour Division (WHD) enforces minimum wage, overtime, and other wage laws under the authorization set forth in 29USC§207 *et seq*. WHD enforces and administers: The minimum wage, overtime, child labor, anti-retaliation, and break time for nursing mothers provisions of the Fair Labor Standards Act (FLSA); The prevailing wage requirements and wage determination provisions of the Davis Bacon Act (DBA) and Related Acts (DBRA), the Service Contract Act (SCA), the Contract Work Hours and Safety Standards Act (CWHSA), the Walsh-Healey Act, and the Copeland Act, an anti-kickback law; The wages and working conditions (including housing and transportation standards) under the Migrant and Seasonal Agricultural Worker Protection Act (MSPA); The Family and Medical Leave Act (FMLA); Enforcement of the labor standards protections of the Immigration and Nationality Act (INA) for certain temporary nonimmigrant workers admitted to the U.S. This includes enforcing the labor

protections of the H-1B, H-2A, and H-2B programs so that the employment of non-immigrant workers does not adversely affect the wages and working conditions of similarly employed US workers; The Employee Polygraph Protection Act (EPPA); and The garnishment provisions of the Consumer Credit Protection Act (CCPA). The Office of Federal Contract Compliance Programs (OFCCP) examines the employment practices of federal contractors and subcontractors to determine whether they comply with equal employment opportunity and affirmative action obligations under legal authorities.

6. Office of Labor-Management Standards (OLMS) administers the Labor-Management Reporting and Disclosure Act (LMRDA) and related laws. The FY 2021 request for OLMS is $50,410,000 and 238 FTE, which comprises a program increase totaling $6,925,000 to restore OLMS' enforcement program. OLMS enforcement programs have experienced substantial funding cuts over the past 10 years which have greatly impacted its capacity to perform compliance audits on local and intermediary unions and virtually eliminated its capacity to perform more complex national and international union audits. Restoring the enforcement program through these additional resources will better position OLMS to fulfill its statutory purpose to protect union members by conducting 535 compliance audits, 365 criminal investigations, and raising the number of indictments and convictions achieved annually. 2.5% growth limit for non-law enforcement.

7. The Occupational Safety and Health Administration (OSHA) ensures employers provide safe and healthful workplaces for the nation's workers through a combination of enforcement, outreach, training, and compliance assistance. OSHA, combined with its 28 State Plan partners, has just under 2,000 inspectors responsible for the health and safety of 130 million workers employed at eight million worksites around the nation. The Department proposes to eliminate the Susan Harwood Training Grants. The FY 2021 budget request does not include an increase in federal compliance assistance of $459,000 and 2 FTE to hire additional instructors and support additional compliance officers and whistleblower training, it threatens to terminate $11 million FY 20 funding for compliance assistance training.

8. The Mine Safety and Health Administration (MSHA) protects the safety and health of miners in approximately 1,200 coal and 12,000 metal and nonmetal mines by enforcing current regulations, providing technical assistance and training, and developing improved programs to increase protections. MSHA is required to complete four inspections per year in underground mines and two inspections per year in surface mines. In FY 20 funding for Coal Mine Safety and Health and for Metal and Nonmetal Mine Safety and Health were terminated and consolidated in a new program of Mine Safety and Health Enforcement, for a little more than the combined total, but less than 3% inflation and declines in FY 21. Delete enforcement and pay $266 million FY 21.

9. The Bureau of Labor Statistics (BLS) of the Department of Labor is the principal federal statistical agency responsible for measuring labor market activity, working conditions, price changes, and productivity in the United States economy to support public and private decision-making. The Current Population Survey will begin developing a new Contingent Worker

Supplement, after considering recommendations from the consensus report of the Committee on National Statistics of the National Academies of Sciences, Engineering, and Medicine. The Occupational Employment Statistics program will continue to implement the 2018 Standard Occupation Classification system in collection, which will reflect the current occupational composition of the U.S and ensure the comparability of occupation-based statistical data across federal statistical agencies. The Employment Projections program will develop and release the 2020-2030 economic and employment projections and incorporate these projections into the *Occupational Outlook Handbook.* In addition, the Consumer Price Index program will continue to introduce an updated geographic area sample based on the 2010 Decennial Census and will introduce Commodities and Services (C&S) samples and Housing samples in the third wave of new primary sampling units. The International Price Program will collaborate with the Census Bureau and the Bureau of Economic Analysis to analyze the best approach to calculate research export price unit value indexes from administrative trade data, and begin calculating research import price unit value indexes from administrative trade data for select product areas that are homogenous. The Office of Safety and Health Statistics will complete the decennial update to the Occupational Injury and Illness Classification System. The Occupational Requirements Survey will continue its five-year collection cycle using a sampling methodology that is expected to maximize occupational specific estimates without an increase in annual sample size. The Office of Productivity and Technology will incorporate detailed data from the 2017 Economic Census into its measures of labor productivity and multifactor productivity.

10. Departmental management discriminates against International Labor Services who received hyperinflationary compensation FY 20 for threatened cut, and against the Women's Bureau who requires 3% annual growth to $14.6 million. Labor must not threaten to cut the Office of Disability Employment Policy, due 3% growth. DOL IT modernization is hyperinflationary and growth must moderate to 3%.

C. The Federal-State Unemployment Compensation (UC) Program was created in the Social Security Act of 1935 (Public Law 74-271). The program has two main objectives: First, to provide temporary and partial wage replacement to involuntarily unemployed workers who were recently employed. Second, to help stabilize the economy during recessions. The U.S. Department of Labor oversees the system, but each State administers its own program. Almost all wage and salary workers are now covered by the federal-state UC program. Railroad workers are covered by a separate federal program. Ex-service-members with recent service in the Armed Forces and civilian federal employees are covered by a federal program, with the states paying benefits from federal funds as agents of the federal government. The three major Unemployment Insurance (UI) programs: State UI, Unemployment Compensation for Federal Employees (UCFE), and Unemployment Compensation for Ex-Service-members (UCX). The UC program operates counter-cyclically to economic trends, paying out benefits during recessionary times and building solvency during recovery periods.

1. The Bureau of Labor Statistics (BLS) January 2020 Employment Situation Report marked 23 months with the unemployment rate below 4% and 18-months with wage growth matching or exceeding 3.0%. May 2020 Employment situation reported that since February the

unemployment rate rose from a record low of around 3.7% to a high of 23.1 million 15% in April. Total nonfarm payroll employment rose by 2.5 million in May, and the unemployment rate declined to 13.3%. The unemployment rate declined by 1.4 percentage points to 13.3 percent in May, and the number of unemployed persons fell by 2.1 million to 21.0 million. Reflecting the effects of the coronavirus pandemic and efforts to contain it, the unemployment rate and the number of unemployed persons in May are up by 9.8 percentage points and 15.2 million, respectively, since February. Among those not on temporary layoff, the number of permanent job losers continued to rise, increasing by 295,000 in May to 2.3 million. The labor force participation rate increased by 0.6 percentage points in May to 60.8 percent, 158 million, following a decrease of 2.5 percentage points from 163 million in March to 156 million in April. Unemployment Insurance Weekly Claims for June 4, 2020.

2. The COVID-19 virus continues to impact the number of initial claims and insured unemployment. Including Pandemic Unemployment Assistance and Pandemic Emergency Unemployment Compensation claims, the total number of people claiming benefits in all programs for the week ending May 16 was 29,965,415, a decrease of 991,744 from the previous week when there were 30,957,159 claims, at the height of the pandemic. In the same week of May 2019, 1.5 million claimed UI benefits. In 2019 all states had paid back their Title XII loans. The 2019 year-end aggregate State Trust Fund balances was $75.7 billion. In regards to Federal Pandemic Unemployment Assistance the term ''covered individual''— (A) means an individual who— (i) is not eligible for regular compensation or extended benefits under State or Federal law under Sec. 2102(a) of the CARES Act of March 27, 2020. Everyone, will receive an additional amount of $600 a week, referred to as ''Federal Pandemic Unemployment Compensation'') under Sec. 2104(b)(1)(B) of the CARES Act. This payment continues until July 31, 2020 under Sec. 2104(e)(2) of the CARES Act. Whereas Congress has knowingly made, or caused to be made by another, a false statement or representation of a material fact, or knowingly has failed, or caused another to fail, to disclose a material fact, that a dab of hydrocortisone crème or essential oil of lavender to the nose and/or chest instantly cures coronavirus and mold allergies, and as a result of such false statement or representation or of such nondisclosure such individual has received an excessive amount of Federal Pandemic Unemployment Compensation to which such individual was not entitled, extended benefits from Sec. 4105 of the FFCRA and an additional $600 per week for covered persons from Sec. 2104 of the CARES Act, Congress shall be ineligible for further Federal Pandemic Unemployment Compensation, as they propose in the Heroes Act, in accordance with the provisions of the applicable State unemployment compensation law relating to fraud in connection with a claim for unemployment compensation; and (B) shall be subject to prosecution under section 1001 of title 18, United States Code pursuant to Sec. 2104(f) of the CARES Act.

D. The Fair Labor Standards Act (FLSA) prescribes standards for minimum wages, child labor and overtime pay, which affect most private and public employment. In 2016, 79.9 million workers age 16 and older in the United States were paid at hourly rates, representing 58.7% of all wage and salary workers. Among those paid by the hour, 701,000 workers earned exactly the prevailing federal minimum wage of $7.25 per hour. About 1.5 million had wages below the federal minimum. Together, these 2.2 million workers with wages at or below the federal minimum made up 2.7% of all hourly paid workers. Large increases in wages when Congress finally increases the federal minimum wage after a decade of neglect, strain labor budgets and have always resulted in layoffs. A 3% annual raise for low income workers, on the other, should be affordable on a labor budget that grows 2.5% to 3% annually depending on its composition of low-income workers. Wages must increase 3% annually for low-income workers to stay ahead of 2.7% consumer price inflation, without increasing too much and being more than many low-income employers can afford. A 3% annual raise is necessary for any poverty elimination strategy to be effective. The Fair Labor Standards Act (FLSA) needs to be amended to provide for a 3% annual raise from $7.25 to '$7.50 in 2020 and 3% every year thereafter.' under 29USC§206(a)(1)(D).

1. The Family and Medical Leave Act of February 5, 1993 (PL-303-3) is considered substandard and the U.S. provides only 12 weeks of unpaid leave to approximately half of mothers in the U.S. and nothing for the remainder. 45 countries ensure that fathers either receive paid paternity leave or have a right to paid parental leave. The United States guarantees fathers neither paid paternity nor paid parental leave. At least 96 countries around the world in all geographic regions and at all economic levels mandate paid annual leave. The U.S. does not require employers to provide paid annual leave. At least 37 countries have policies guaranteeing parents some type of paid leave specifically for when their children are ill. Of these countries, two-thirds guarantee more than a week of paid leave, and more than one-third guarantee 11 or more days. 139 countries provide paid leave for short- or long-term illnesses, with 117 providing a week or more annually. The U.S. provides up to 12 weeks of unpaid leave for delivery and sever sickness of a child through the FMLA.

2. Exclusive breastfeeding – defined as the practice of only giving an infant breast milk for the first 6 months of life – has the single largest potential impact on child mortality of any preventive intervention. Together with appropriate complementary feeding, breastfeeding has the potential to reduce mortality among children under 5 years of age by 19%. Exclusive breastfeeding reduces the risk of gastrointestinal infection and of all-cause mortality, and protects infants from respiratory infections. Exclusive breastfeeding also has a protective effect against obesity later in life. Key recommendations are to improve maternity protection through the workplace (e.g. 6 months of mandatory paid maternity leave and polices to encourage women to breastfeed in the workplace), to empower women to exclusively breastfeed (WHO '19: 34-44). The United States currently does not pay for 12 weeks of maternity leave, but protects the mother from wrongful termination of employment. A woman is entitled to 14 weeks paid leave Maternity Protection pursuant to ILO Convention No. 183 (2000). Six months is 24 weeks. There is now credible medical evidence that a woman should exclusively breastfeed for the first six months. WHO has specifically explained that this justifies 6 months mandatory paid leave. Therefore the unemployment compensation programs needs to estimate the costs of 24 weeks paid maternity protection based on the 6-months of exclusive breastfeeding ruling to update Maternity Protection ILO Convention No. 183 (2000) in WHO *Essential Nutrition Actions: Mainstreaming Nutrition Through the Life-Course* (2019). The Labor Department must pay for 24 weeks Maternity Protection pursuant to ILO Convention No. 183 (2000) by amending Demonstration Projects to:

'Maternity Protection' Sec. 305 of the Social Security Act under 42USC§505.

(a) To expedite the reemployment of mothers who have established a benefit year to claim unemployment compensation under State law the Secretary of Labor shall pay unemployment compensation for 24 weeks of Maternity Protection under International Labor Organization (ILO) Convention No. 183 (2000) as extended to provide for six months of exclusive breastfeeding by WHO *Essential Nutrition Actions: Mainstreaming Nutrition Through the Life-Course* (2019).

(b) On production of a medical certificate, stating the presumed date of childbirth, a woman shall be entitled to a period of maternity leave of not less than 14 weeks. Cash benefits shall be provided at a level which ensures that the woman can maintain herself and her child in proper conditions of health and with a suitable standard of living.

(1) Where a woman does not meet the conditions to qualify for cash benefits under national laws and regulations or in any other manner consistent with national practice, she shall be entitled to adequate benefits out of social assistance funds, subject to the means test required for eligibility for such assistance, from Temporary Assistance for Needy Families (TANF) pursuant to Sec. 404 of Title IV-A of the Social Security Act under 42USC§604 *et seq* and Supplemental Security Income (SSI) Program for the Aged, Blind and Disabled under Sec. 1611 of Title XVI of the Social Security Act under 42USC§1382 *et seq*.

(2) Medical benefits shall be provided for the woman and her child. Medical benefits shall include prenatal, childbirth and postnatal care, as well as hospitalization care when necessary.

(c) Employers shall provide at least 3 weeks of paid leave annually to uphold the Holiday with Pay ILO Convention No. 132 (1970) and Workers with Family Responsibilities Convention No. 156 (1981). Employers shall provide up to 12 weeks of unpaid leave to care for the severe sickness of a child under the Family and Medical Leave Act of February 5, 1993 (PL-303-3)

4. State Arrears

A. The Department of State is the lead U.S. foreign affairs agency within the Executive Branch and the lead institution for the conduct of American diplomacy. Established by Congress in 1789 and headquartered in Washington, D.C., the Department is the oldest executive agency of the U.S. Government. The State Department and the Foreign Service of the United States that was established under the Act of May 24, 1924 (commonly known as the Rogers Act), the same year the United States Code was codified on June 24, 1924. Authorization was continued by the Foreign Service Act of 1946. It is imperative that the UN arrears hold Congress responsible for amending Title 22 Foreign Relations and Intercourse (a-FRaI-d) to Foreign Relations (FR-ee) and US Ambassadors to the UN cease to be exposed to Dimethoxymethylamphetamine (DOM) and computer hacking. Since 1980 the obscene name of the Court of International Trade of the United States (COITUS) in New York City has also needed to be changed to Customs Court (CC). The United States maintains the largest system of embassies in the world. Foreign service employees of USAID and the US Department of State breed like flies in 260 diplomatic missions in 163 foreign countries. US Consular offices abroad process an estimated 7 million visa applications annually. The State Department receives 30 million applications regarding an estimated 150 million passports in circulation in 2020. As the largest economy in the world the United States is the largest financial contributor to the United Nations (UN) system, assessed to provide 22% of the UN regular budget and 27.5% of UN peacekeeping budgets.

1. The current Administration has fallen into arrears under Art. 19 of the UN Charter. Deprivation of relief is a civil rights crime under 18USC§246 pursuant to the Application of the Convention on the Prevention and Punishment of the Crime of Genocide (*The Gambia v. Myanmar*) Summary 2020/1 23 January 2020. The State Department and USAID must not forget to precisely and proportionally terminate funding for the hyper-defensive unauthorized, armed aggressors in the federal civilian budget pursuant to Military and Paramilitary Activities in and against Nicaragua (*Nicaragua v. United States of America*) (1984-1991). Terrorism prone Central Intelligence Agency (CIA), federal funding source unknown, foreign military finance, foreign military education, international narcotic control and law enforcement, non-UN peacekeeping and FBI/DEA torturers of panic-disordered Ambassadors to the UN terrorism finance are to be totally terminated and must not be negligently or abusively treated on equal terms with the regular 2.5% budgetary inflation of the US Foreign Service and United Nations programs due arrears. Unjustified State Department and International Assistance budget cut threats, have severely degraded the Convention on the Privileges and Immunities of the United Nations (1946). The traumatic budget cut threat process that has so far resulted in unsatisfactory zero growth for international programs. Arrears are rife with a more subtle computer hacking than the Attorney General. The US must terminate wrongful sanctions against Iran and return $3.6 billion assets with 2.5% annual inflation since 1980, 100% $7.2 billion FY 20 due to criminal contempt of US Ambassadors to the UN under the influence of speed for Certain Iranian Assets (2019) and paragraph 98 of Alleged violations of the 1955 Treaty of Amity, Economic Relations, and Consular Rights (*Islamic Republic of Iran v. United States of America*) No. 175 3 October 2018 and Dismissal on motion of action against individual entitled to immunity 22USC§254d. Congress is well aware how previous schemes to shortchange the UN have previously failed. From its infinite benefits, to outlaw and redress trauma caused by unjustified budget cuts to the national and international accounts without damaging the economy, Congress must make a show of good faith to amend federal torture statute to comply with Arts. 2, 4 and 14 of the Convention against Torture (CAT) by repealing the phrase "outside the United States" from 18USC§2340A(a) and amending Exclusive Remedies at §2340B so: The legal system shall ensure that the victim of an act of torture obtains redress and has an enforceable right to fair and adequate compensation, including the means for as full rehabilitation as possible. In the event of the death of the victim as a result of an act of torture, their dependents shall be entitled to compensation under Art. 14 of the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (CAT)(1987).

2. Although mental illness is about twice as prevalent at the UN than elsewhere, it is important to note that, when abused, even the supreme law, the constitution, may be overruled by the human rights case for compensation pursuant to the Draft Articles of State Responsibility for

Internationally Wrongful Acts (2001). The Secretary-General is our great leader, if he is too morbidly obese to budget for inflation, the President is also doomed to fail, unless America and Fifth Committee adequately provide UN accounting with a defense against the Down syndrome of accounting of morbidly obese executive under 18USC§4241 *et seq*. and 24USC§225h. In FY19, the Secretary of State and US Ambassadors to the UN experimentally withheld funding from the Human Rights Council dues to discrimination against alleged human rights offending member nations and the harshness of the arbitrary executions held against non-ICC arbitrary arresting nations of the United States and Israel. The FY 20 budget reports there is still not decision on the (black lives) matter. Human rights treaties are skillfully written to pacifically settle all cases with the exception of a few random errors, such as marijuana prohibition, to be repealed, the Charter agenda to lay down the Generals of the United Nations (GUN) and elect a Secretary of the United Nations (SUN), United Nations Assembly (UNA), Socio-Economic Administration (SEA) and Human Rights Council, and failure to prescribe a dab of essential oil of lavender or $1 hydrocortisone crème to instantly cure coronavirus and mold allergies. Nonetheless, before finishing the supplemental State and International Development budget request, it is necessary to review UN agency, UN regular and peacekeeping budget assessments, by disentangling the Contributions to International Organizations table, and declared arrears from UN Educational, Scientific and Cultural Organization (UNESCO) and World Health Organization (WHO). 2.5% inflation from FY 17 for all international organizations, except UNESCO due an estimated $906 million arrears FY 21 and 2.5% inflation from FY 17 for State Department programs, except International Security Assistance, duly punished and threatened with abolition, protecting Demining. Deprivation of relief is genocide. Budgets have a duty to relate 2.5% government, 3% services assessments with 2.7% average annual consumer price index (CPI) inflation since 1980 and revenue growth in the vicinity of 6%.

B. The Secretary-General must immediately provide UN Peacekeeping with a minimum of $7 billion assessment of Approved resources for peacekeeping operations for the period from 1 July to 30 June (2020/21). Any less would indicate intentional persecution of the crime of genocide most highly associated with economic depression for more than 42 months (Revelation 13:10). The Secretary-General is obligated to provide UN Peacekeeping with an $8.7 billion assessment under Art. 36 of the Statute of the Court. the UN must effectively bill the US for arrears in exchange for potentially facilitating the $2.5 trillion 11.7% FY 21 devaluation of the US dollar to print-out all COVID-19 Special Issue and regular marketable t-bonds FY 20 with a free year of child SSI FY 21 to lawfully promote consumer economic growth, for free for one year, before the rich and state employees are taxed. To justify $8.7 billion UN Peacekeeping budget 2020/21 UN Peacekeeping, despite the termination of the mission to Haiti, UN Peacekeeping is advised to professionally study official US and other nation overseas military deployments for collectively pre-authorization of the Security Council for country of operation, support, criticism and abolition, pursuant to Chapter VII of the UN Charter. Assessments must grow 2.5% annually to compete with inflation. It is interesting to note that the regular budget declared bankruptcy the moment total UN agency spending is estimated to have crossed the $60 billion threshold at a 5.3% annual rate growth that will achieve $71.1 billion in 42 months April 2023. In no case should such persecution between the numbers 6 and 7 last longer than 42 months (Revelation 13:10).

1. After successfully capitalizing on the superstition, the Department of Defense >$700 billion budget is backsliding to metaphorically rescue UN peacekeepers from economic depression. After a brief moment of happy peacekeeping propaganda inspiring the Secretary-General to get into shape for the short duration he was sentenced to boot camp for the three mile run, there is still no peacekeeping budget readily available online and the deadline is June 30, cyber-security is poor, all the tables had to be completely redone, and the Secretary-General is as morbidly obese as ever. To adequately provide for defense of UN regular and peacekeeping assessments, it is necessary to level the errors of the adipose Secretary-General of the United Nations, who claims to have responded to US budget degradation by unlawfully reducing his regular budget demand from $2.8 billion 2017 to $2.7 billion 2018 and 2019, and persecuted Peacekeeping from $7.8 billion 2016-17 to $6.5 billion 2019-20, with malice in his heart, as a crime of genocide against him pursuant to the Application of the Convention on the Prevention and Punishment of the Crime of Genocide (*The Gambia v. Myanmar*) Summary 2020/1 23 January 2020. The Fifth Committee declared bankruptcy October 2019. $3.1 billion from 2020 Revised estimates: effect of changes in rates of exchange and inflation Report of the Secretary-General A/74/585 of 11 December 2019 is acceptable because it demands 2.5% inflation from 2016/17. 2.5% inflation to $3.2 billion 2021 and then to $3.3 billion in 2022 are due. The US will not be offended with more than three consecutive years of assessment $600-$722 million FY 22. The US is encouraged to settle $13 million regular budget arrears for a $704 million FY 21.

United Nations Regular and Peacekeeping Assessed Contributions FY 17 – FY 21
(millions)

Assessment	FY 17	FY 18	FY 19	FY 20	FY 21 proposal
Regular	2,842	2,699	2,699	3,065	3,142
22%	625	594	594	674	691
US Payment	593	610	591	674	474
Arrears	26	10	13	13	230
Peacekeeping	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Requirement	7,874	6,803	6,690	6,519,	8,661
US Share	28.5738%	28.4691%	28.4344%	27.8912%	27.8908%
Assessment	2,250	1,937	1,902	1,818	2,416
US Payment	2,245	1,382	1,551	1,526	1,076
Arrears	5	560	911	1,203	2,543

Source: Tillerson, Rex. Pompeo, Mike. State Department, Foreign Operations and Related Programs FY 19 – FY 21 Programme Budget UN General Assembly Document A/72/6/Add 1, A/C.5/71/25; Revised estimates: effect of changes in rates of exchange and inflation Report of the Secretary-General A/74/585 of 11 December 2019; Approved resources for peacekeeping operations for the period from 1 July to 30 June; A/C.5/70/24 (2016-2017), A/C.5/71/24 (2017-2018), A/C.5/72/25 (2018-2019), A/C.5/73/21 (2019-2020); Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations A/70/331/Add.1 (2016-2018), A/73/350 Add. 1 (2019-2021). US UN peacekeeping share of 27.88% (2019), 27.8796% (2020-2021) in the Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations A/73/350 of 29 August 2018 was altered by A/73/350 Add. 1 US 27.8912% (2019), 27.8908% (2020-2021) on 3 July 2019.

C. The U.S. pays a share of the assessed budgets of 44 international organizations, including the United Nations Regular budget, United Nations Education, Scientific and Cultural Organization (UNESCO) the US has not paid since 2011, and discounting the Residual Mechanisms for War Crime Tribunals three times, only 11 of these 41 organizations, listed in the Contributions or International Organizations sub-table, are part of the United Nations system. The Contributions for International Organizations table must be rearranged to include the Convention for the Prohibition of Chemical Weapons and World Trade Organization in the 11 United Nations programs. The others 30 organizations mostly relate to the Organization of American States and conservation of resources. Because widespread budget cuts to international organizations began FY 17 there is little room to disagree with 2.5% growth from FY 16. UNRWA has been identified as International Organization and Program rows. UNRWA has defended their claim against threatened budget cuts, much more effectively than UNESCO's 2011 US funding termination dues to discrimination against Palestine. UNESCO imposed $550 million arrears plus $85.7 million FY 18, the US did not settle and the total cost of redressing college tuition hyperinflation, delinquent student loan collections incited rampage shootings, congressional budget-justification and computer fraud, by re-enrolling in UNESCO is crudely estimated at $906 million, including $92.3 million current dues FY 21 2.5% more thereafter. NATO is advised to claim $65.6 million FY 21 and an extra million in FY 23 to make it to Chapter VII in less than 42 months.

United States Contributions to International Programs FY 16 – FY 21
(millions)

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 21 Supp.
Total Appropriation and Request Contribution for International Organizations	1,466.3	1,381.7	1,458.3	1,360.2	1,474.2	966.2	2,510.7

UN Regular Budget	631	593	610	590.5	673.4	473.7	691 + 13 arrears
United Nations War Crimes Tribunal – Yugoslavia	11	4.1	5.5	0.859	0	0	0
United Nations War Crime Tribunal - Rwanda	5.3	1.5	0	0	0	0	0
International Residual Mechanism for the Criminal Tribunals	2.7	7.4	10.4	10.8	10.7	5.3	5.3
Food and Agriculture Organization	108	110	114.4	109.4	110	56.4	121.5
International Atomic Energy Association	98	101	108	104.3	104.5	107.6	110.3
International Civil Aviation Organization	16.9	16.6	16.3	16.1	16.6	16.4	17.3
International Labor Organizati	85.1	82.6	84.2	84.6	86.5	42.1	95.7

on							
International Maritime Organization	1.2	0.990	1.1	0.941	1.1	1.2	1.4
International Telecommunication Union	10.1	9.9	10	9.9	10.3	8.6	11.4
Organization for the Prohibition of Chemical Weapons	19	19.2	21.5	16.9	20.5	18.8	21.4
Universal Postal Union	2.4	2.2	2.3	2.4	2.7	2.3	2.7
World Health Organization	112.7	111.2	118.5	118.9	122.7	57.9	126.8
World Intellectual Property Organization (WIPO)	1.2	1.1	1.2	1.2	1.2	1.2	1.4
World Meteorological Organization	14.4	14.7	15.1	14.1	14.4	7.6	16.2
World Trade Organization	22.5	21.8	22.4	22.4	23.3	23.6	25.3
Subtotal	1,141.5	1,097.3	1,140.9	1,103.3	1,197.9	822.7	1,260.7

UN and Affiliated Agencies							
Organization of American States	49.2	50.4	50.7	50.8	50.6	41.2	55.4
Pan American Health Organization	64.5	65.3	64.8	64.8	65.8	16.3	72.6
Inter-American Institute for Cooperation on Agriculture	17.2	17.4	17.4	17.4	17.4	4.2	19.4
Pan American Institute of Geography and History	0.324	0.324	0.324	0.324	0.324	0.324	0.365
Subtotal, Inter-American Organizations	131.2	133.4	133.2	133.3	134.1	62	147.8
Other International Organizations							
Organization for Economic	71.1	67.9	75.4	74.1	73.1	0	80.0

Cooperation and Development							
North Atlantic Treaty Organization	58.6	56.8	62.1	57.8	61.6	53.9	65.6
NATO Parliamentary Assembly	0.901	0.892	0.991	0.985	0.992	0.992	1.0
The Pacific Community	1.3	1.3	1.2	1.4	1.3	1.3	1.5
Asia Pacific Economic Cooperation	0.949	0.956	0.992	0.976	1	1	1.1
Colombo Plan Council on Technical Cooperation	0.017	0.017	0.017	0.017	0.017	0.017	0.019
Subtotal, Regional Organizations	132.9	127.9	140.7	135.3	138	57.2	149.2
Customs Cooperation Council	3.6	3.5	3.9	3.7	3.8	3.8	4.1
Hague Conferenc	0.242	0.236	0.265	0.255	0.278	0.278	0.278

e on Private International Law							
International Agency for Research on Cancer	1.7	1.7	2.0	1.9	1.9	1.3	1.9
Bureau for the Publication of Customs Tariffs	0.143	0.143	0	0	0	0	0.16
International Bureau Permanent Court of Arbitration (IBWM)	0.060	0.059	0.063	0.064	0.068	0.068	0.068
International Bureau of Weights and Measures	1.2	1.2	1.4	1.3	1.3	0.880	1.4
International Center for the Study of Preservation and Restoration of Cultural Property	0.889	0.868	0.937	0.896	0.914	0.914	1
International Coffee Organization	0.618	0.411	0	0	0	0	0

International Copper Study Group	0.034	0.028	0.03	0.029	0.030	0.030	0.038
International Cotton Advisory Committee	0.281	0.276	0.275	0.275	0.279	0.239	0.316
International Grains Council	0.524	0.422	0.428	0.431	0.439	0.439	0.590
International Hydrographic Organization	0.108	0.103	0.116	0.112	0.113	0.113	0.122
International Institute for the Unification of Private Law	0.142	0.135	0.146	0.140	0.142	0.143	0.160
International Lead and Zinc Study Group	0.029	0.027	0.034	0.033	0.033	0.033	0.033
International Organization of Legal Metrology	0.126	0.107	0.129	0.124	0.126	0.126	0.142
International Renewable Energy Agency	4.3	4.3	4.6	4.3	4.4	3.1	4.8

International Seed Testing Association	0.014	0.011	0.012	0.01	0.011	0.011	0.016
International Tropical Timber Organization	0.310	0.287	0.279	0.279	0.285	0.286	0.349
International Union for the Conservation of Natural Resources	0.520	0.506	0.496	0.504	0.523	0.510	0.585
International Union for the Protection of Varieties of Plants	0.275	0.268	0.273	0.274	0.277	0.277	0.309
World Organization for Animal Health	0.176	0.184	0.233	0.234	0.232	0.231	0.231
Bureau of International Expositions	0	0.08	0.102	0.1	0.101	0.101	0.101
Subtotal, Other International Organizations	15.3	14.8	15.7	15.0	15.3	12.9	16.7

Total Contributions not including TRA	1,420.9	1,373.4	1,430.5	1,386.9	1,485.3	954.8	1,574.4
Tax Reimbursement Agreements	27.4	27.2	27.8	24.7	25.3	10.9	30.8
Total Annual Requirements including TRA	1,448.3	1,400.6	1,458.3	1,411.6	1,510.6	965.7	1,605.2
UN Special Political Missions in Afghanistan and Libya	18	-18	0	0	0	0	0
Bureau of International Expositions Arrears	0	0.120	0	0	0	0	0
US Share of Human Rights Council Costs	0	0	0	-7.5	0	0	0
US Share of Human Rights mandates and Activities	0	0	0	-20.3	0	0	0

Withholding from OAS	0	0	0	-0.21	0	0	0
Total adjustments	18	-18.88	0	-28	0	0	0
Subtotal Contributions After Adjustments	1,466.3	1,381.7	1,458.3	1,383.6	1,510.6	965.7	1,605.2
Appropriated Funds and Request							0
Enduring Contributions to International Organizations	0	0	0	1,264	1,378	966.2	0
Overseas Contingency Operations	0	0	0	96.2	96.2	0	0
Total Approriation and Request	1,466.3	1,381.7	1,458.3	1,360.2	1,474.2	966.2	1,605.2
Year-end Funds to Buy Down Requirements							
CY 18 Assessments	0	0	0	55	0	0	0
Total Appropriat	1,466.3	1,381.7	1,458.3	1,415	1,510.6	965.7	1,605.2

ed Funds							
Funds Remaining at Year end	0	0	0	32	0	0	0
Funds withheld due to Sec. 7048(a)	0	0	0	2.4	0	0	0
Total Approriation and Request	1,466.3	1,381.7	1,458.3	1,360.2	1,474.2	966.2	1,605.2
UN Educational Scientific & Cultural Organization	0	0	0	0	0	0	92.3 + 813.4 arrears
Total Appropriation and Request Contribution for International Organizations	1,466.3	1,381.7	1,458.3	1,360.2	1,474.2	966.2	2,510.7
UN Peacekeeping	2,461	2,245	1,382	1,551	1,526	1,076	2,416 + 1,203 arrears
International Organizati	337	306.5	307.5	331.5	390.5	0	379.1

on and Programs UNRWA							
Subtotal UN and Affiliated Agencies	1,141.5	1,097.3	1,140.9	1,103.3	1,197.9	822.7	1,260.7
Total United Nations	3,939.5	3,648.8	2,830.4	2,985.8	3,114.4	1,898.7	1,639.8
Total International Organizations and Programs	4,264.3	3,933.2	3,147.8	3,242.7	3,390.7	2,042.2	6,.508.8

Source: Tillerson, Rex. Pompeo, Mike. State Department, Foreign Operations and Related Programs. FY 17 & FY 19.

1. $2.4 million withheld represents 15 percent of the FY 2019 contribution to the International Civil Aviation Organization, consistent with section 7048(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2019 (Div. F, P.L. 116-6). As of FY 20, there has been no decision with respect to withholding funds $7.5 million from the Human Rights Council, $20.3 million from UD Share of Human Rights Mandates and Activities and $210,000 from the Organization of American States in FY 19. In 2020 the United States is expected to restore all agency spending to a level that is 2.5% annually more than in FY 16 of FY 17, before the illegal budget cuts. The Contributions to International Programs table must be filled out and added up to be entered into the State Department, Foreign Relations and Related Organizations budget spending category of that name. Contributions for Peacekeeping and UNRWA, under the pseudonym of International Organizations and Programs, have their own designated spending categories. The United Nations subtotal is interesting.

D. The random division by the Office of Management and Budget (OMB) between State Department and International Assistance, does not add up and must be abolished as unnecessary pursuant the Paperwork Reduction Act under 44USC§3508. OMB underestimates total State Department spending that is clearly marked in the State Department, Foreign Operation and Related Programs congressional budget request, and the objective is to receive official development assistance credit for maintaining the most extensive system of embassies in the world, by declaring total spending. The State Department budget should report revenues from passports and visas. Overseas Contingency Operations, Function 150 and 300, are not generally accepted accounting practices (gaap). Overseas Contingency Operations/Global War on Terrorism spending is recognized pursuant to Sec. 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 under 2USC§901a(b). Congress is strongly advised to repeal it for easement of accounting by all agencies so afflicted pursuant to the Paperwork Reduction Act under 44USC§3508. The Secretary of State failed to delete the OCO and Enduring columns, although he incompetently struggled to terminate the numbers FY 21, he learned the doctrine and did not merely delete the columns. To make the State Department, Foreign Operation and Related Programs budget easier to read, stop wasting time abusing national accountants with nonsense from prior wars, it would be a very good idea to delete the fraudulent OCO and Enduring columns. The high estimate for International Affairs (Function 150) and International Commissions (Function 300) is generally accepted to mean total federal outlays for the State Department and International Assistance, although it disregards passport and visa revenues and includes certain import-export revenues. It is the only estimate that matters. Function 300 must be added by hand because of the irregular American Section subtotal. Economic Support and Development Fund (ESDF) and Estimated Transfer from ESDF to Development Finance Corporation are accepted because it is more than FY 21 terminated Economic Support Fund ESF. Migration and Refugee Assistance and US Emergency Refugee and Migration Assistance (ERMA) are sustained at rates 2.5% inflation from FY 17, after significant cuts and may be due arrears, for lost or stolen funding. Export Import Bank arbitrarily estimated by State are accepted. Because the Administration is discriminating against P.L. 480 International Food Assistance Program with threatened termination, no argument regarding duplicate funds in the USDA Foreign Agricultural Services prevails, there is global hunger to demand both State and USDA P.L. 480 programs grow 2.5% annually from FY 17. To provide regular Contributions for International Peacekeeping arrears for UN Peacekeeping are left until the end. UNESCO and regular budget arrears have already been added to the total Contributions for International Programs above. The State Department is charged with cowardice. State Department, Foreign Operations and Related Programs is granted $66.6 billion FY 21 and at 2.5% growth will reach $71.1 billion FY 24, NATO may need a $500,000 boost FY 23 (Revelation 13:10).

State Department, Foreign Operations and Related Programs FY17 - FY21
(millions)

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 21 Supp.
International Affairs (Function 150) and International Commissions (Function 300)	55,437	56,386	56,476	55,940	44,053	66,627
International Affairs (Function	{55,310}	{56,249}	{56,335}	{55,777}	{43,908}}	{66,487}

150 Account Only)						
Total State Department and USAID (including 300)	{52,001}	{52,404}	{52,568}	{52,505}	{40,833}	{61,665}
Diplomatic Engagement & Related Accounts	{17,085}	{16,147}	{16,052}	{16,298}	{13,209}	{20,085}
Diplomatic Engagement	{16,879}	{15,301}	{15,215}	{15,454}	{13,209}	{18,807}
Administration of Foreign Affairs	{13,570}	{10.112}	{11,950}	{11,954}	{10,952}	{15,188}
State Programs	{9,701}	{8,923}	{9,046}	{9,265}	{8,747}	{10,914}
Diplomatic Programs	{9,688}	{8,923}	{8,953}	{9,126}	{8,490}	{10,657
Ongoing Operations	5,046	5,063	5,158	5,030	4,794	5,551
Worldwide Security Protection	4,642	3,757	4,096	4,096	3,695	5,106
Rescission	0	0	-301	0	0	0
Capital Investment Fund	12.6	103	93	140	257	257
Embassy Security, Construction and Maintenance	{3,011}	{2,315}	{1,976}	{1,733}	{1,684}	{3,312}
Ongoing Operations	790	765	777	770	742	869

Worldwide Security Upgrades	2,221	1,549	1,198	1,206	942	2,443
Other Administration of Foreign Affairs	{858}	{872}	{928}	{956}	{521}	{962.2}
Office of the Inspector General	145	146	146	146	141	160
Educational and Cultural Exchange Programs	634	646	701	731	310	713
Representation Expenses	8	8	8	7	7	9
Protection of Foreign Missions and Officials	30	31	31	32	26	34
Emergences in the Diplomatic and Consular Services	7.9	7.9	7.9	7.9	7.9	8.9
Buying Power Maintenance Account	0	0	0	0	0	0
Repatriation Loans Program Account	1.3	1.3	1.3	1.3	1.3	1.3
Payment to the American	32	32	32	32	26	36

Institute in Taiwan						
International Organizations	{3,309}	{2,849}	{2,911}	{3,000}	{2,045}	{3,619}
Contributions to International Organizations	1,401	1,467	1,360	1,474	966	2,511
Contributions to International Peacekeeping Activities (CIPA)	1,908	1,382	1,551	1,526	1,079	2,416
Related Programs	{207}	{204}	{214}	{336}	{67}	{228}
The Asia Foundation	17	17	17	19	0	18.7
National Endowment for Democracy	170	170	180	300	67	187
East-West Center	16.7	16.7	16.7	16.7	0	18.4
Trust Funds Subtotal	{1.7}	{1.1}	{1.186}	{1.324}	{1.356}	{1.999}
Center for Middle Eastern Western Dialogue	0.155	0.140	0.185	0.245	0.250	0.250
Eisenhower Exchange Fellowship Program	0.156	0.158	0.190	0.208	0.213	0.213

Israeli Arab Scholarship Program	0.058	0.065	0.068	0.052	0.053	0.064
International Chancery Center	1.320	0.743	0.743	0.819	0.840	1.45
Foreign Service Retirement and Disability Fund [non-add]	[158.9]	[158.9]	[158.9]	[158.9]	[158.9]	[158.9]
International Commissions (Function 300)	{127.3}	{137.1}	{141.4}	{157.2}	{126.3}	{139.6}
International Boundary and Water Commission (IBWC) Salaries and Expenses	48.1	48.1	48.1	48.2	48.8	52.3
IBWC Construction	29.4	29.4	26.0	31.3	32.1	32.3
American Sections	{12.3}	{13.3}	{13.3}	{15}	{10.7}	{13.7}
International Joint Commissions	7.6	8.1	8.1	9.8	8.1	8.4
International Boundary Commission	2.3	2.3	2.3	2.3	2.5	2.5
Border Environmental	2.4	2.9	2.4	2.7	2.8	2.8

Cooperation Commission						
International Fisheries Commission	37.5	46.4	50.7	62.7	34.7	41.3
US Agency for Global Media	{787}	{808}	{808	{826}	{847}	{865}
International Broadcasting Operations	777	798	798	799	633	854
Broadcasting Capital Improvements	9.7	9.7	9.7	11.7	4.5	10.7
Other Programs	{39.4}	{37.9}	{38.6}	{45}	{15.7}	{43.3}
US Institute of Peace	39.4	47.9	38.6	45	15.7	43.3
Foreign Operations Budget Authority	{36,002}	{38,220}	{38,391)	{37,584}	{30,089}	{46,542}
US Agency for International Development	{1,633}	{1,620}	{1,675}	{1,663}	{1,592}	{1,796}
USAID Operating Expenses	1,363	1,348	1,373	1,377	1,312	1,499
USAID Capital Investment Fund	200	197	225	210	205	220

USAID Inspector General Operating Expenses	70.1	75.3	76.6	75.5	74.9	77.1
Bilateral Economic Assistance	{20,696}	{24,434}	{24,510}	{24,259}	{18,303}	{28.577}
Global Health Programs - USAID	[3,088]	[3,053]	[3,150]	[3,163]	[2,160]	[3,397]
Global Health Programs – State	[5,670]	[5,670]	[5,720]	[5,930]	[3,838]	[6,237]
Global Health Programs USAID and State	8,758	8,723	8,870	9,093	5,998	9,634
Development Assistance	2,996	3,000	3,000	3,400	0	3,296
International Disaster Assistance	4,127	4,285	4,385	4,395	0	4,540
Transition Initiatives	123	92	92	92	112	135
Complex Crises Fund	30	30	30	30	0	33
Development Credit Authority – Subsidy (DCA)	(50)	(-)	[55]	[-]	[-]	0
DCA Administrative Expenses	10	10	10	0	0	0

Economic Support and Developme nt Fund (ESDF)	0	0	0	0	5,926	5,926
Estimated Transfer from ESDF to Developme nt Finance Corporation	0	0	0	-50	-50	-50
Economic Support Fund ESF	0	3,960	3,694	3,045	0	0
ESF Rescission	0	0	-232	-232	0	0
Democracy Fund	211	216	227	274	0	232
Assistance for Europe, Eurasia and Central Asia	975	750	760	770	0	1,073
Migration and Refugee Assistance	3,366	3,366	3,432	3,432	299	3,703
US Emergency Refugee and Migration Assistance (ERMA)	50	1	1	0.1	0	55
Independent Agencies	{1,368}	{1,368}	{1,368}	{1,386}	{1,210}	{1,505}
Peace Corps	410	410	410.5	410.5	401.2	451
Millennium Challenge Corporation	905	905	905	905	800	996
Inter-	22.5	22.5	22.5	37.5	3.9	24.8

American Foundation						
US African Development Foundation	30	30	30	33	4.7	33
Department of Treasury International Affairs	{30}	{30}	{30}	{45}	{111}	{111}
Department of Treasury International Affairs Technical Assistance	30	30	30	30	33	33
Data Restructuring	0	0	0	15	78	78
International Security Assistance	{9,308}	{9,026}	{9,130}	{9,014}	{7,730}	{8,043}
International Narcotics Control and Law Enforcement (INCLB)	1,256	1,369	1,498	1,391	1,010	1,010
INCLB Rescission	0	0	-12.4	0	0	0
Nonproliferation, antiterrorism demining and related programs (NADR)	971	876	865	896	754	1,068
Peacekeeping Operations	659	538	489	457	290	290

International Military Education and Training (IMET)	110.3	111	111	113	105	105
Foreign Military Financing	6,312	6,132	6,192	6,156	5,570	5,570
FMF Rescission	0	0	-11	0	0	0
Multilateral Assistance	{2,077}	{1,825}	{1,849}	{2,082}	{1,481}	{2,514}
International Organizations and Programs (UNRWA)	306.5	307.5	331.5	390.5	0	337.2
Multilateral Development Banks and Related Funds	{1,771}	{1,518}	{1,518}	{1,692}	{1,481}	{2,177}
International Bank for Reconstruction and Development	5.9	0	0	206.5	206.5	206.5
International Development Association (IDA)	1,197	1,097	1,097	1,097	1,001	1,317
African Development Bank	32.4	32.4	32.4	0	54.6	54.6
African	214.3	171.3	171.3	171.3	171.3	235.6

Development Fund						
Asian Development Bank	0	32.4	0	0	0	34.8
Asian Development Fund	99.2	47.4	47.4	47.4	47.4	109.1
Inter-American Development Bank	21.9	0	0	0	0	24.1
Global Environment Facility (GEF)	147	140	140	140	0	162
International Fund for Agricultural Development	30	30	30	30	0	33
Global Agriculture and Food Security Programs	23	0	0	0	0	0
International Monetary Fund	0	0	0	0	0	0
Export & Investment Assistance	{170}	{81.8}	{162}	{866}	{337}	{337}
Export-Import Bank	7.4	(75)	100	(556)	(689)	(689)
Estimated Transfer of ESDF to Development Finance Institution	0	0	0	50	50	50

(DFI)						
Overseas Private Investment Corporation (OPC)	(252)	(236)	(341)	0	0	0
US Trade and Developme nt Agency	75	79.5	79.5	79.5	12.1	12.1
Related Internationa l Affairs Accounts	{94.4}	{96.1}	{97.4}	{101.7}	{102}	{103.8}
Internationa l Trade Commission	92.0	93.7	95	99.4	99.6	101.2
Foreign Claims Settlement Commission	2.4	2.4	2.4	2.3	2.4	2.6
Department of Agriculture	{2,102}	{1,923]	{1,926}	{1,945}	0	{2,312}
P.L. 480, Title II	1,900	1,716	1,716	1,725	0	2,090
McGovern-Dole Internationa l Food for Education and Child Nutrition	202	208	210	220	0	222
UN Peacekeepin g Arrears	0	0	0	0	0	{1,203}

Source: Tillerson, Rex. Pompeo, Mike. Department of State, Foreign Operations and Related Programs. FY 19 – FY 21.

1. Since the 1980s, the United States has withheld a proportionate share of assessed contributions to the U.N. regular budget for selected activities or programs related to the Palestinians (Section 114 of P.L. 98-164). This provision has impacted U.N. regular budget funding through the CIO account. Palestinian Membership. Two laws enacted in the 1990s prohibit funding to U.N. entities that admit the Palestine Liberation Organization (PLO) as a member, or grant full membership as a state to any group that does not have the internationally recognized attributes of statehood (Section 414 of P.L. 101-246; Section 410 of P.L. 103-236). This provision has impacted UNESCO funding through the CIO and IO&P accounts. (Sec. 410) Prohibits U.S. contributions to any affiliated organization of the United Nations or to the United Nations if they grant full membership as a state to a group that does not have internationally recognized attributes of statehood. The United States is obviously discriminating against nationality *ultra vires* the Convention on the Elimination of All Forms of Racism (1969) and Convention against Discrimination in Education (1960). What the United States doesn't seem to understand and UNESCO has had to suffer is that the meaning of excluding discrimination against nationality is that discrimination against nationality constitutes discrimination against the United Nations. Because human rights treaties overrule even the constitution in case for compensation, discrimination against the United Nations is legally unwinnable, considered a crime by everyone, and similar to the isolationism practiced before the Great Depression, the administrative propensity to discrimination against nationality, racism and mostly xenophobia is the leading cause of the idiocy underlying the current pandemic, cured with a dab of $1 hydrocortisone crème or essential oil of lavender to the nose and or chest. While the cause of idiopathic disorders is unknown, idiots don't know the cheapest medicine that is safe and effective. The essential principle contained in the actual trial of an illegal act is non-repetition and that reparation must, as far as possible, wipe out all the consequences of the illegal act and re-establish the situation which would, in all probability, have existed if that act had not been committed *Advisory Opinion regarding the Legal Consequences of Constructing a Wall in the Occupied Palestinian Territory* No. 131 on 9 July 2004.

2. The US must terminate wrongful sanctions against Iran and return $3.6 billion assets with 2.5% annual inflation since 1980, 100% $7.2 billion FY 20 due to criminal contempt of US Ambassadors to the UN under the influence of speed for Certain Iranian Assets (2019) and paragraph 98 of Alleged violations of the 1955 Treaty of Amity, Economic Relations, and Consular Rights (*Islamic Republic of Iran v. United States of America*) No. 175 3 October 2018. Huawei executive Meng on trial for dealing with Iran in the United States and the Canadians detained for espionage in China are due dismissal on motion of action against individual entitled to immunity 22USC§254d. The United States should not harbor any grievance against the Iranian authorities who negotiated their release from terrorists under United States Diplomatic and Consular Staff in Tehran (United States v. Iran) (1979-1981). To sanction the severe mental disorder in US foreign relations law exhibited by the International Court of Justice in Certain *Iranian Assets* (2019); 22USC§288, International Emergency Economic Powers Act (IEEPA) 50USC§1701-§1706, Iran in 22USC§2227 and all Executive Orders pertaining to Iran or reliant upon the IEEPA since 1980, 22USC§7204, 'Waiver of' in 11USC§106 and the body of 43USC§390uu, and 28CFR0.87 are ruled to be precisely the discrimination wanted under 24USC§225h and are to be repealed by principle of sovereign equality under Art. 1 Sec. 8 Cl. 10

of the US Constitution, Art. 2(2) of the UN Charter and Security Council resolution 2231 (2015). The Buy American provisions in 24USC§225h(d) also need to amend the virtual reference to 41USC§10 *et seq*. because the cross-reference has been relocated to 41USC§8301 *et seq*. To compensate Iran for unlawfully obtained assets the one tax limit in 26USC§4612(b) be replaced- In addition, there is imposed a flat 5% energy export tax (feet) by the UN Arrears and Certain Iranian Assets Bill of 2020. Title 22 of the United States Code Foreign Relations and Intercourse (a-FRaI-d) needs to be amended to (FR-ee) and Court of International Trade of the United States (COITUS) to Customs Court (CC). The Secretary-General must not fail to demand $7 billion to $8.7 billion just compensation for (Revelation 13:10) plus $1.2 billion arrears from the US, to collectively study and authorize US overseas deployments pursuant to Chapter VII in his peacekeeping assessment due June 30, 2020.

3. The State Department is charged with cowardice to explain why their budget cuts threats are deeper and compensation less than other agencies. State Department, Foreign Operations and Related Programs is granted $66.6 billion FY 21 and at 2.5% growth should reach $70 billion FY 24, without any arrears or tricks. NATO may need a $500,000 boost FY 23 (Revelation 13:10). The weight of gold which came in to Solomon in one year was 666 talents of gold (1 Kings 10:14)(2 Chronicles 9:13). He who has an ear, let him hear. If anyone is to go into captivity, into captivity he will go. If anyone is to be killed with the sword, with the sword he will be killed. This calls for patient endurance and faithfulness on the part of the saints for forty-two months… He also forced everyone great and small, rich and poor, free and slave, to receive a mark on his right hand or on his forehead, so that no one could buy or sell unless he had the mark which is the name of the beast or the number of his name. This calls for wisdom. If anyone has insight, let him calculate the number of the beast, for it is man's number. His number is 666 (Revelation 13:9, 10 & 16-18). Lawful immigrants receive a social security number referenced to their country of origin. O Prophet! why do you forbid (yourself) that which Allah has made lawful for you; you seek to please your wives; and Allah is Forgiving, Merciful (The Prohibition 66:1). O you who believe! save yourselves and your families from a fire whose fuel is men and stones; over it are angels stern and strong, they do not disobey Allah in what He commands them, and do as they are commanded (The Prohibition 66:6). Thy people called it a lie, and yet it is the truth. Say, I have not charge over you; to every prophecy is a set time, and in the end ye shall know (Cattle 6:66). Say: Come I will recite what your Lord has forbidden to you-- (remember) that you do not associate anything with Him and show kindness to your parents, and do not slay your children for (fear of) poverty-- We provide for you and for them-- and do not draw nigh to indecencies, those of them which are apparent and those which are concealed, and do not kill the soul which Allah has forbidden except for the requirements of justice; this He has enjoined you with that you may understand (Cattle 6:151).

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