

e.g., permitting electronic submission of responses.

If you have additional comments, suggestions, or need a copy of the proposed information collection instrument with instructions, or additional information, please contact Patricia Dobbs-Medaris, (202) 307-6185, Bureau of Justice Assistance, Office of Justice Programs, U.S. Department of Justice, 633 Indiana Avenue, NW, Washington, DC 20531.

Overview of this information collection:

(1) Type of Information Collection: New collection of information.

(2) Title of the Form/Collection: Local Law Enforcement Block Grants Program, Local Application Form.

(3) Agency form number, if any, and the applicable component of the Department of Justice sponsoring the collection: Bureau of Justice Assistance, Office of Justice Programs, United States Department of Justice.

(4) Affected public who will be asked or required to respond, as well as a brief abstract: Primary: State and Local governments. Other: None. Public Law 104-134 enacted the Local Law Enforcement Block Grants Program. This program awards grant money to local units of governments and States and territories to reduce crime and improve public safety. The Local Application Form will be completed by each eligible local applicant and will provide information for application review and award processing.

(5) An estimate of the total number of respondents and the amount of time estimated for an average respondent to respond: 5000 responses at 30 minutes.

(6) An estimate of the total public burden (in hours) associated with the collection: 2,500 annual burden.

If additional information is required contact: Mr. Robert B. Briggs, Clearance Officer, United States Department of Justice, Information Management and Security Staff, Justice Management Division, Suite 850, Washington Center, 1001 G Street, NW, Washington, DC 20530.

Dated: May 23, 1996.

Robert B. Briggs,

Department Clearance Officer, United States Department of Justice.

[FR Doc. 96-13499 Filed 5-29-96; 8:45 am]

BILLING CODE 4410-18-M

Bureau of Justice Assistance; Agency Information Collection Activities: Proposed Collection; Comment Request

ACTION: Notice of Information Collection Under Review; State Application Form

for Local Law Enforcement Block Grants Program.

The proposed information collection is published to obtain comments from the public and affected agencies. Comments are encouraged and will be accepted for 60 days from the date listed at the top of this page in the Federal Register. Request written comments and suggestions from the public and affected agencies concerning the proposed collection of information. Your comments should address one or more of the following four points:

(1) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(2) Evaluate the accuracy of the agencies estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(3) Enhance the quality, utility, and clarity of the information to be collected; and

(4) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

If you have additional comments, suggestions, or need a copy of the proposed information collection instrument with instructions, or additional information, please contact Patricia Dobbs-Medaris, (202) 307-6185, Bureau of Justice Assistance, Office of Justice Programs, U.S. Department of Justice, 633 Indiana Avenue, NW, Washington, DC 20531.

Overview of this information collection:

(1) Type of Information Collection: New collection of information.

(2) Title of the Form/Collection: Local Law Enforcement Block Grants Program, State Application Form.

(3) Agency form number, if any, and the applicable component of the Department of Justice sponsoring the collection: Bureau of Justice Assistance, Office of Justice Programs, United States Department of Justice.

(4) Affected public who will be asked or required to respond, as well as a brief abstract: Primary: State and Local governments. Other: None. Public Law 104-134 enacted the Local Enforcement Block Grants Program. This program awards grant money to local units of governments and States and territories

to reduce crime and improve public safety. The Local Application Form will be completed by each eligible local applicant and will provide information for application review and award processing.

(5) An estimate of the total number of respondents and the amount of time estimated for an average respondent to respond: 56 responses at 30 minutes.

(6) An estimate of the total public burden (in hours) associated with the collection: 28 annual burden hours.

If additional information is required contact: Mr. Robert B. Briggs, Clearance Officer, United States Department of Justice, Information Management and Security Staff, Justice Management Division, Suite 850, Washington Center, 1001 G Street, NW, Washington, DC 20530.

Dated: May 23, 1996.

Robert B. Briggs,

Department Clearance Officer, United States Department of Justice.

[FR Doc. 96-13500 Filed 5-29-96; 8:45 am]

BILLING CODE 4410-18-M

DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Unemployment Insurance Program Letters Interpreting Federal Unemployment Insurance Law

The Employment and Training Administration interprets Federal law requirements pertaining to unemployment compensation as part of its role in the administration of the Federal-State unemployment compensation program. These interpretations are issued in Unemployment Insurance Program Letters (UIPLs) to the State Employment Security Agencies (SESAs). The UIPL described below is published in the Federal Register in order to inform the public.

UIPL 22-96

Federal law requires that all money received in the unemployment fund shall, immediately upon receipt, be paid over to the Secretary of the Treasury to the credit of the Unemployment Trust Fund. This provision is referred to as the "immediate deposit requirement." Federal law also contains a "withdrawal standard" which, with limited statutory exceptions, requires that all money withdrawn from the unemployment fund of the State shall be used solely in the payment of unemployment

compensation. This UIPL puts forth the Department of Labor's interpretation of when monies are received in the State's unemployment fund and when they cease to be a part of such fund.

Dated: May 23, 1996.

Timothy M. Barnicle,
Assistant Secretary of Labor.

U.S. Department of Labor, Employment and Training Administration, Washington, D.C. 20210

Classification: UI

Correspondence Symbol: TEURL

Date: May 22, 1996

Directive: Unemployment Insurance
Program Letter No. 22-96

To: All State Employment Security
Agencies

From: Mary Ann Wyrsh, Director,
Unemployment Insurance Service

Subject: The Immediate Deposit and
Withdrawal Standards

1. *Purpose.* To advise States of the Department of Labor's interpretation of Federal law concerning the applicability of the immediate deposit and withdrawal standards to State unemployment fund moneys.

2. *References.* Sections 3302(a)(1), 3304(a)(3), 3304(a)(4), 3306(f) and 3306(h) of the Federal Unemployment Tax Act (FUTA); Sections 303(a)(1), 303(a)(4), 303(a)(5), and 904 of the Social Security Act (SSA); Cash Management Improvement Act of 1990, Public Law No. 104-453 (1990).

3. *Background.* Over the years the Department of Labor has corresponded with many States concerning the handling and use of moneys in State unemployment funds. Questions which frequently arise include when moneys are "received in" the unemployment fund and when moneys cease to be a part of the fund. This UIPL is issued to inform States of the Department's interpretation of Federal law requirements concerning these matters.

4. *Federal law provisions.* The relevant provisions of Federal law follow.

Rescissions: None

Expiration Date: Continuing

a. Section 3302(a)(1), FUTA, provides that: The taxpayer may, to the extent provided in this subsection and subsection (c), credit against the tax imposed by section 3301 the amount of contributions paid by him into an unemployment fund maintained during the taxable year under the unemployment compensation [henceforth "UC"] law of a State which is certified as provided in section 3304 for the 12-month period ending on October 31 of such year.

b. Section 3304(a)(3), FUTA, requires, as a condition of employers in a State receiving credit against the Federal unemployment tax, that: all money received in the unemployment fund shall * * * immediately upon such receipt be paid over to the Secretary of the Treasury to the credit of the Unemployment Trust Fund established by section 904 of the Social Security Act.

This "immediate deposit" requirement is also found in Section 303(a)(4), SSA, as a condition for a State receiving administrative grants.

c. Section 3304(a)(4), FUTA, requires, as a condition of employers in a State receiving credit against the Federal unemployment tax, that: all money withdrawn from the unemployment fund of the State shall be used solely in the payment of unemployment compensation, exclusive of expenses of administration * * *.

This "withdrawal standard" is also found in Section 303(a)(5), SSA, as a condition for a State receiving administrative grants. Both provisions contain exceptions not germane to this UIPL.

d. Section 3306(f), FUTA, defines the term "unemployment fund," in relevant part, as meaning: a special fund, established under a State law and administered by a State agency, for the payment of compensation. Any sums standing to the account of the State agency in the Unemployment Trust Fund established by section 904 of the Social Security Act * * * shall be deemed to be a part of the unemployment fund of the State, and no sums paid out of the Unemployment Trust Fund to such State agency shall cease to be a part of the unemployment fund of the State until expended by such State agency. An unemployment fund shall be deemed to be maintained during a taxable year only if throughout such year * * * no part of the moneys of such fund was expended for any purpose other than the payment of compensation (exclusive of expenses of administration) and for refunds of sums erroneously paid into such fund * * *.

e. Section 3306(h), FUTA, defines the term "compensation" as "cash benefits payable to individuals with respect to their unemployment."

f. Section 303(a)(1), SSA, requires, as a condition for States receiving administrative grants, that an approved State law include provision for: [s]uch methods of administration * * * as are found by the Secretary of Labor to be reasonably calculated to insure full payment of unemployment compensation when due.

g. Section 904, SSA, establishes the Unemployment Trust Fund (UTF) and places specific requirements on the U.S. Secretary of the Treasury for its management and investment. Specifically, Section 904(b), SSA, in pertinent part, provides that: [i]t shall be the duty of the Secretary of the Treasury to invest such portion of the Fund as is not, in his judgment, required to meet current withdrawals. Such investment may be made only in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States * * *.

5. *Discussion.* a. *In General.* The management of the funds from which UC was to be paid was given considerable attention by the drafters of the SSA of 1935. Federal investment was adopted over State investment as it was feared that liquidation of State investments on a falling market would worsen the severity of an economic downturn and cause the States to sell securities at a loss in order to pay UC. A Senate committee report described the advantages of Federal investment:

Securities will not have to be dumped on the markets in order that the reserve funds may be liquidated. Instead of increasing the tendency toward deflation, the handling of the reserve funds in the manner provided in the bill [i.e., the SSA] will make possible their use to promote stability. When depression sets in, the funds can be liquidated without actual sale of the securities on the markets, and since they will be used to pay compensation to unemployed workmen, the net effect will be to maintain purchasing power without any offsetting effects toward deflation. [S. Rep. No. 628, 74th Cong., 1st Sess. 15 (1935) (henceforth "Senate Report").]

As a result, the current trust fund¹ system was established. The Senate Report makes it clear that a trust fund limited to a specific purpose was intended: "The States can draw upon the employment trust fund solely for unemployment compensation purposes * * *." (Senate Report at 15.) The Senate Report also states that: [Section 904(a)] establishes in the Treasury of the United States a trust fund with the Secretary of the Treasury as trustee and with the respective State Agencies, administering the State unemployment

¹ According to *Black's Law Dictionary*, a "trust fund" is a "fund held by a trustee for the specific purposes of the trust; in a more general sense, it is a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot or should not be diverted therefrom."

compensation laws, as beneficiaries of the trust. [Senate Report at 47.]

Unlike many other trust systems, the UC system involves active participation by the beneficiaries: States collect amounts due the trust and make the actual payment of UC. To assure that the States administered these activities in accordance with the purpose of the trust, the immediate deposit and withdrawal standards place specific requirements on the States.

b. *The Unemployment Fund.* Both the immediate deposit and withdrawal standards apply to moneys in the State's unemployment fund. The definition of "unemployment fund" in Section 3306(f), FUTA, begins by emphasizing the States' participation in the UC program: the unemployment fund is "a special fund, established under a State law and administered by a State agency, for the payment of compensation." The unemployment fund includes "[a]ny sums standing to the account of" the State in the UTF. Further, "no sums paid out of the Unemployment Trust Fund to such State agency shall cease to be a part of the unemployment fund of the State *until expended* by such State agency." (Emphasis added.)

Due to the active participation of the States in collecting and expending trust moneys, the parts of the unemployment fund used for these purposes reside in and are managed by the States. A State's unemployment fund consists of three main parts: a clearing account for the temporary and immediate deposit of all moneys paid to the fund, the State's account in the UTF (as provided in Section 3306(f), FUTA), and a benefit payment account consisting of all money requisitioned from the State's account in the UTF for the payment of unemployment benefits.²

c. *When Moneys Become Part of a State's Unemployment Fund.* Moneys need not be in any of the three main parts to be in the fund. The exact time moneys become part of the State's unemployment fund is statutorily controlled by the immediate deposit requirement which requires the payment by the State of "all money received in the unemployment fund and * * * immediately upon such receipt" to the Secretary of the Treasury to the credit of the UTF.

The Department interprets the phrase "received in the unemployment fund" to mean that any money received for

purposes of the trust (i.e., the payment of UC) is "in" the State's unemployment fund at the instant of its receipt by the State or its agent. This interpretation assures that transfers of moneys in a State's possession are not delayed, thereby giving effect to the immediate deposit requirement that all moneys be immediately³ paid over to the UTF and assuring the beneficiary has forwarded moneys to the trustee for investment.

This interpretation also assures that an employer paying contributions will receive credit for these payments against the Federal unemployment tax under Section 3302(a)(1), FUTA, which allows the credit to be taken by an employer only for "the amount of contributions paid by him into an unemployment fund."

As an example, employer and employee UC contributions are "received in" the State's unemployment fund at the instant of receipt by the State or its agent and the State must immediately place such moneys in the clearing account for immediate transfer to the UTF. As another example, if the balance over a certain level in a penalty and interest account is required to be transferred to the State's unemployment fund on a certain date, then the amount required to be transferred is deemed to be "in" the State's unemployment fund at the instant the transfer is required to be made. Similarly, all unemployment fund earnings are immediately part of the fund.

In some States the UC agency also collects taxes for other programs, such as temporary disability insurance. In others, a non-UC agency, such as the Department of Revenue, collects UC contributions. In both cases, the UC contributions may be deposited in one State bank account, transferred to another State bank account and then transferred to the UTF. Since UC contributions are in the unemployment fund at the instant they are received by the State, that part of any State account which these contributions pass through its considered to be part of the State's clearing account. Any other interpretation would permit delays in the transfer to the UTF and the other problems discussed above.

d. *Withdrawals From a State's Unemployment Fund.* Under the withdrawal standard, moneys may be withdrawn from the State's unemployment fund only for the payment of UC (or another statutorily

permissible use), and, as provided in Section 3306(f), FUTA, do not cease to be a part of the State unemployment fund until actually "expended." The Department interprets the term "expended" to mean an amount is actually paid out to a recipient. That is, the State's account is debited for the purpose of settling a payment by electronic fund transfer and/or redeeming a check, warrant, or other paper instrument.

Put another way, unemployment funds are not expended simply because a negotiable instrument is issued. For example, if a claimant fails to cash a check within the time specified in State law, there has been no expenditure. The State may not, therefore, transfer the funds to the State's general account to be used for another purpose.⁴ This interpretation assures the purpose of the trust is accomplished since, even though a check for the payment of UC may have been issued, the unexpended funds remain available for the payment of UC.⁵

Similarly, moneys are not expended from the unemployment fund simply because they are transferred from one State account to another prior to transfer to the UTF or prior to an actual payment of UC or other permissible use. Moneys are, however, considered to be expended when the transfer to another State account (e.g., the State's general account) results in the moneys no longer being available for the payment of UC or other permissible use. It should be noted that, under Section 3306(f), FUTA, an unemployment fund exists only if all fund expenditures from the fund are for the payment of UC (or other statutorily permissible purpose.) Therefore, if the State expended an amount for an impermissible purpose, then the State would no longer have an unemployment fund as provided under Section 3306(f).

e. *Withdrawals from any Unemployment Fund Account are Subject to the Withdrawal Standard.* The withdrawal standard applies to "all amounts withdrawn from the unemployment fund." To assure that unemployment fund moneys are properly used and efficiently managed, the Department interprets this requirement as applying to

⁴ UIPL No. 661, dated June 7, 1962, addressed this escheat of uncashed checks drawn against unemployment fund accounts.

⁵ The fact that amounts have not been "expended" does not preclude the raising of a withdrawal standard issue on the basis that amounts are constructively withdrawn for an impermissible purpose. UIPL 25-89, 54 Fed. Reg. 22,973 (1989) transmitted a Secretary's Decision stating that such constructive withdrawals are inconsistent with Federal law.

² For example, Section 10(b) of the *Manual of State Employment Security Legislation*, Revised September 1950, provides that the State "shall maintain within the [unemployment] fund three separate accounts: a clearing account, an unemployment trust fund account, and a benefit account."

³ The Department's interpretation of "immediate" is implemented in the performance levels it has established for measuring the promptness of (1) depositing contributions received by the State into the clearing account and (2) transferring such contributions from the clearing account to the UTF.

withdrawals/transfers from one unemployment fund to another. For example, except as otherwise permitted by the Cash Management Improvement Act, any drawdown from the UTF not needed for the immediate payment of UC (or other use authorized by Federal law) is inconsistent with the withdrawal standard. Similarly, a transfer from the clearing account (except as otherwise permitted under Federal law) to any account other than the UTF is inconsistent with the withdrawal standard.

6. *Action Required.* State agency administrators are requested to review existing State law provisions and State procedures to ensure that Federal law requirements as set forth in this UIPL are met. Prompt action, including corrective legislation, should be taken to assure Federal requirements are met.

7. *Inquiries.* Direct questions to your Regional Office.

[FR Doc. 96-13565 Filed 5-29-96; 8:45 am]

BILLING CODE 4510-30-M

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Meeting of the Humanities Panel

AGENCY: National Endowment for the Humanities.

ACTION: Notice of meeting.

SUMMARY: Pursuant to the provisions of the Federal Advisory Committee Act (Public Law 92-463, as amended), notice is hereby given that the following meeting of the Humanities Panel will be held at the Old Post Office, 1100 Pennsylvania Avenue, N.W., Washington, D.C. 20506.

FOR FURTHER INFORMATION CONTACT: Sharon I. Block, Advisory Committee Management Officer, National Endowment for the Humanities, Washington, D.C. 20506; telephone (202) 606-8322. Hearing-impaired individuals are advised that information on this matter may be obtained by contacting the Endowment's TDD terminal on (202) 606-8282.

SUPPLEMENTARY INFORMATION: The proposed meeting is for the purpose of panel review, discussion, evaluation and recommendation on applications for financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including discussion of information given in confidence to the agency by the grant applicants. Because the proposed meeting will consider information that is likely to disclose: (1) Trade secrets and commercial or financial information

obtained from a person and privileged or confidential; or (2) information of a personal nature the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, pursuant to authority granted me by the Chairman's Delegation of Authority to Close Advisory Committee meetings, dated July 19, 1993, I have determined that this meeting will be closed to the public pursuant to subsections (c)(4), and (6) of section 552b of title 5, United States Code.

1. *Date:* June 4, 1996.

Time: 8:30 a.m. to 5:00 p.m.

Room: 317.

Program: This meeting will review applications for Teaching with Technology and Other Development and Demonstration Projects in History submitted to the Division of Research and Education Program, for projects at the October 1, 1996 deadline.

2. *Date:* June 5, 1996.

Time: 8:30 a.m. to 5:00 p.m.

Room: 317.

Program: This meeting will review applications for Teaching with Technology and Other Development and Demonstration Projects in Archaeology, Anthropology, and Western Language submitted to the Division of Research and Education Program, for projects at the October 1, 1996 deadline.

3. *Date:* June 6, 1996.

Time: 8:30 a.m. to 5:00 p.m.

Room: 317.

Program: This meeting will review applications for the Teaching with Technology and Other Development and Demonstration Projects in Interdisciplinary K-16 submitted to the Division of Research and Education Program, for projects at the October 1, 1996 deadline.

4. *Date:* June 28, 1996.

Time: 8:30 a.m. to 6:00 p.m.

Room: 415.

Program: This meeting will review applications for the Challenge Grants Program submitted to the Office of Challenge Grants, for projects at the May 1, 1996 deadline.

Michael S. Shapiro,

Acting Advisory Committee Management Officer.

[FR Doc. 96-13471 Filed 5-29-96; 8:45 am]

BILLING CODE 7536-01-M

NATIONAL SCIENCE FOUNDATION

Notice of Permits Issued Under the Antarctic Conservation Act of 1978

AGENCY: National Science Foundation.

ACTION: Notice of permits issued under the Antarctic Conservation of 1978, Public Law 95-541.

SUMMARY: The National Science Foundation (NSF) is required to publish notice of permits issued under the Antarctic Conservation Act of 1978. This is the required notice.

FOR FURTHER INFORMATION CONTACT: Nadene G. Kennedy, Permit Office, of Polar Programs, Rm. 755, National Science Foundation, 4201 Wilson Boulevard, Arlington, VA 22230.

SUPPLEMENTARY INFORMATION: On April 15, 1996, the National Science Foundation published a notice in the Federal Register of permit applications received. Permits were issued on May 23, 1996 to the following applicants:

Ron Koger, Permit #97-001.

David F. Parmelee, Permit #97-003.

Nadene G. Kennedy,

Permit Office.

[FR Doc. 96-13580 Filed 5-29-96; 8:45 am]

BILLING CODE 7555-01-M

Notice of Availability of the Environmental Assessment: Wastewater Treatment Plant at McMurdo Station, Antarctica

AGENCY: National Science Foundation.

SUMMARY: The National Science Foundation's research support facility at McMurdo Station, Antarctica currently disposes of sanitary wastes by maceration and discharge through an outfall pipe into the receiving waters of McMurdo Sound. The National Science Foundation is considering the construction and operation of a wastewater treatment facility at McMurdo Station, Antarctica and is seeking comment from interested citizens. An environmental assessment, Wastewater Treatment Plant at McMurdo Station, Antarctica, is available for review and comment.

DATES: Comments regarding the environmental assessment, Wastewater Treatment Plant at McMurdo Station, Antarctica, will be of most use to the planning team if they are received by June 28, 1996.

ADDRESSES: Written comments should be submitted to: Robert S. Cunningham, Office of Polar Programs, Room 755, National Science Foundation, 4201 Wilson Boulevard, Arlington, VA 22230.

FOR FURTHER INFORMATION CONTACT: Robert S. Cunningham or Joyce Jatko at the Office of Polar Programs, National Science Foundation TEL: (703) 306-1033, FAX: (703) 306-0139, EMAIL: rcunning@nsf.gov or jjatko@nsf.gov.