
DETAILED BUDGET ESTIMATES

EXPLANATION OF ESTIMATES

“DETAILED BUDGET ESTIMATES” contains various tables and schedules in support of the budget. It includes explanations of the work to be performed and the money needed. It includes the language proposed for enactment by Congress on each item for which congressional action in an appropriations bill is required. It also contains the language proposed for the general provisions of appropriations acts that apply to entire agencies or groups of agencies.

ARRANGEMENT

The first section of this chapter presents general provisions of law that apply to all government activities (see explanation below). Sections for the Legislative Branch and the Judiciary follow. These are followed by sections for the Executive Branch. Information on the Executive Office of the President and Funds Appropriated to the President are presented first, followed by the cabinet departments in alphabetical order, the larger nondepartmental agencies, and the remaining agencies, under the heading “Other independent agencies.”

A section for a large agency is usually organized by major subordinate organizations within the agency (usually bureaus) or by major program area.

Within each bureau or major program area, accounts usually appear in the following order:

- general fund accounts with current budget authority, in the following order: accounts for which appropriations are requested for the budget year; accounts for which appropriations were made in the current year and not requested in the budget year; other unexpired accounts; expired accounts;
- permanent general fund appropriations;
- special fund accounts with current budget authority, in the following order: accounts for which appropriations are requested for the budget year; accounts for which appro-

- priations were made in the current year and not requested in the budget year; other unexpired accounts; expired accounts;
- permanent special fund appropriations;
- public enterprise funds;
- intragovernmental revolving funds and management funds;
- credit reform accounts, in the following order: program account, financing account, and liquidating account;
- trust funds;
- trust revolving funds.

By law, the Old-Age and Survivors Insurance and Disability Insurance trust funds are outside the budget totals. These accounts are presented in a separate section, Health and Human Services, Social Security. Also, by law the Postal Service Fund is outside the budget totals. A presentation for the Fund is included in the “Other independent agencies” section.

The proposed language for general provisions of appropriations acts that are only applicable to one agency appear at the end of the section for that agency. In some instances general provisions in an appropriations act may apply to two or more agencies, in which case, the general provisions for all of the agencies will appear at the end of the section for one agency. The following table indicates the location of all general provisions. The first column of the table lists the most recently enacted appropriations and the major agencies responsible for programs funded by each act. The second column provides the location of the general provisions that apply to the agencies listed in the first column. The general provisions that are Government-wide in scope (identified “Departments, Agencies, and Corporations”), normally contained in the Treasury, Postal Service, and General Government Appropriations Act, appear in a separate section following this one.

<i>Appropriation Act</i>	<i>Section in which general provisions appear</i>
1. Legislative Branch Appropriations Act, 1995 (Public Law 103-283)	Legislative Branch.
2. Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1995 (Public Law 103-306). Department of Defense Department of State Agency for International Development Department of Agriculture	Funds Appropriated to the President.
3. Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 1995 (Public Law 103-330). Department of Agriculture Department of Health and Human Services	Department of Agriculture.
4. Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 1995 (Public Law 103-317). Department of Commerce Department of Justice Department of State The Judiciary Department of Transportation Small Business Administration	Department of Commerce.
5. Department of Defense Appropriations Act, 1995 (Public Law 103-335)	Department of Defense.
6. Military Construction Appropriations Act, 1995 (Public Law 103-307)	Department of Defense.
7. Energy and Water Development Appropriations Act, 1995 (Public Law 103-316)	Department of Energy.
8. Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1995 (Public Law 103-327). Housing and Urban Development NASA	Department of Veterans Affairs.

	<i>Appropriation Act</i>	<i>Section in which general provisions appear</i>
9.	Veterans Affairs Environmental Protection Agency General Services Administration Department of the Interior and Related Agencies Appropriations Act, 1995 (Public Law 103-332). Department of Interior Department of Agriculture Department of Energy Department of Education Department of Health and Human Services	Department of the Interior.
10.	Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act, 1995 (Public Law 103-333). Department of Labor Department of Health and Human Services Department of Education	Department of Labor.
11.	Department of Transportation and Related Agencies Appropriations Act, 1995 (Public Law 103-331).	Department of Transportation.
12.	Treasury, Postal Service and General Government Appropriations Act, 1995 (Public Law 103-329). All departments, agencies, and corporations	Department of Treasury. Following this section.

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 1996 appropriations acts is printed following the account title. Language for 1995 appropriations, printed in roman type, is used as a base. Brackets enclose material that is proposed for deletion; italic type indicates proposed new language. At the end of the final language paragraph, and printed in italic within parentheses, are citations to any relevant authorizing legislation and to the specific appropriations act from which the basic text of the 1995 language is taken. Where appropriate, a note follows the language indicating that the budget authority proposed is for continuing activities for which additional appropriations authorization is or has been proposed. An illustration of proposed appropriations language for 1996 follows:

OPERATING EXPENSES

For necessary expenses of the Office of Climate Information, [\$30,290,000] *\$28,870,000* of which [\$150,000] *\$400,000* shall remain available until expended. (34 U.S.C. 218 et seq.; Department of Government Appropriation Act, 1993.)

The 1986 Defense Authorization Act (Public Law 99-145) requires the President to submit a two-year proposal in the budget for every even fiscal year for the Department of Defense and related agencies. Therefore, the appropriation language for each account with an appropriation in the national defense function includes a proposed amount for 1997, as well as for 1996. A fourth column (1997) is included in the schedules (described below) for accounts that consist entirely of appropriations in the national defense function. The fourth column is omitted for multifunction accounts with a national defense component. Enacted 1995 appropriations language (with an amount for that year only) appears for these accounts because Congress appropriates only for one year at a time, notwithstanding the requirement for two-year proposals in the budget.

The language proposed for general provisions is presented in the same fashion, except that the previously enacted language is not shown where whole sections or subsections of language are proposed for deletion.

BASIS FOR SCHEDULES

The 1994 column of this budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 1995, the regular schedules include enacted appropriations. In addition, indefinite appropriations are included on the basis of amounts likely to be required.

The 1996 column of the regular schedules includes proposed appropriations for all programs under existing legislation, including those that require extension or renewal of expiring laws.

Amounts for proposed new legislation are shown generally in separate schedules, following the regular schedules or in budget sequence in the respective bureau. These schedules are headed "Proposed for later transmittal under proposed legislation." Appropriations language is included with the regular schedules, but not with the separate schedules for proposed legislation. Necessary appropriations language will be transmitted later upon enactment of the proposed legislation. In some cases, when the amount requested in the budget is less than the amount required for the program level mandated in existing authorizing legislation (as in the case of certain entitlement programs), the reduced amount is reflected in the proposed appropriations language and the regular schedules.

PROGRAM AND FINANCING SCHEDULE

This schedule consists of several parts. In the "Program by activities" section, obligations generally are shown for specific activities or projects. The activity structure is developed individually for each appropriation or fund account to provide a meaningful presentation of information for the program being financed. That structure is tailored to the individual account and is not uniform across the Government. When the amounts of obligations that are financed from collections credited to an account (reimbursements and repayments) are significant, "Reimbursable program" obligations are shown separately from "Direct program" obligations. When the amounts are significant, "Capital investments" are shown separately from "Operating expenses." The last entry "Total obligations," indicates the minimum amount of budgetary resources that must be available to the appropriation or fund account in that year.

The "Financing" section shows the budgetary resources available or estimated to be available to finance the total obligations. First are unobligated balances of budgetary resources (that have not expired) brought forward from the end of the prior year. Next, those amounts that were available for obligation during the year and were not used, but continue to be available, are shown as an unobligated balance available, end of year. That balance is carried forward and usually

obligated in a subsequent year. Other adjusting entries may be included. The residual is the amount of new budget authority required to finance the program. Where more than one kind of budget authority is provided, that information is shown. In some cases, provisions of law other than the appropriations language for the account increase or reduce the budget authority provided. In such cases, the public law number is usually indicated in the stub entry. For example, P.L. 99-177 refers to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, also known as the Gramm-Rudman-Hollings Act. In some cases, the availability of budgetary resources may be restrained by legally binding limitations on obligations. Such limitations are usually included in appropriations language.

The "Relation of obligations to outlays" section shows the difference between obligations, which may not be paid in the same year in which they are incurred, and outlays. The amount of obligations that were incurred in previous years but not paid are entered as an obligated balance, start of year. Similarly, an end of year obligated balance is entered. Certain adjusting entries may be included. The residual is the amount of outlays resulting from the payment of obligations incurred in that year and previous years.

The "Adjustments to budget authority and outlays" section shows deductions for offsetting collections for those accounts that are credited with such collections. The amounts are listed by source—Federal funds, trust funds, non-Federal sources, or off-budget Federal accounts. The total amount of collections is deducted from gross budget authority and from gross outlays to derive net budget authority and outlays. For accounts with limitations on the authority to spend offsetting collections, the balance of any amount of that is unavailable for obligation is shown in a separate "Schedule on Unavailable Collections."

Program and Financing (in thousands of dollars)

Identification code 17-0643-0-1-452	1994 actual	1995 est.	1996 est.
Program by activities:			
Direct program:			
00.01 Information services	22,866	22,700	21,500
00.02 Meterological research	4,780	4,900	4,900
00.03 Longitudinal weather studies	2,500	2,490	2,120
00.04 Construction	150	400	
00.91 Total direct program	30,146	30,240	28,920
01.01 Reimbursable program	250	350	380
10.00 Total obligations	30,396	30,590	29,300
Financing:			
21.40 Unobligated balance available, start of year			-50
24.40 Unobligated balance available, end of year		50	
25.00 Unobligated balance expiring	45		
39.00 Budget authority (gross)	30,441	30,640	29,250
Current:			
40.00 Appropriations	30,191	30,290	28,870
Permanent:			
68.00 Spending authority from offsetting collections (new)	250	350	380
Relation of obligations to outlays:			
71.00 Total obligations	30,396	30,590	29,300
72.40 Obligated balance, start of year	1,364	1,120	1,246
74.40 Obligated balance, end of year	-1,120	-1,246	-1,275
87.00 Outlays (gross)	30,640	30,364	29,271
Adjustments to budget authority and outlays:			
Deductions for offsetting collections:			
88.00 Federal funds	-250	-350	-380
89.00 Budget authority (net)	30,191	30,290	28,870
90.00 Outlays (net)	30,390	30,114	28,891

A schedule entitled "Summary of Budget Authority and Outlays" is shown immediately following the program and financing schedule and any associated notes for each account that includes separate program and financing schedules for program supplemental requests, requests for later transmittal under proposed or existing legislation, or rescission proposals.

NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE

Narrative statements present briefly the objectives of the program and the work to be financed primarily for 1996. Measures of expected performance may be included, and the relationship to the financial estimates is described.

SCHEDULE OF OBJECT CLASSIFICATION AND PERSONNEL SUMMARY

There is shown for each account a schedule of obligations, according to the following uniform list of object classifications:

10 PERSONAL SERVICES AND BENEFITS	25.3 Purchase of goods and services from other Government accounts
11 Personnel compensation	25.4 Operations of GOCOs
12 Personnel benefits	25.5 Research and development contracts
13 Benefits for former personnel	26 Supplies and materials
20 CONTRACTUAL SERVICES AND SUPPLIES	30 ACQUISITION OF CAPITAL ASSETS
21 Travel and transportation of persons	31 Equipment
22 Transportation of things	32 Lands and structures
23.1 Rental payment to GSA	33 Investments and loans
23.2 Rental payments to others	40 GRANTS AND FIXED CHARGES
23.3 Communications, utilities, and miscellaneous charges	41 Grants, subsidies, and contributions
24 Printing and reproduction	42 Insurance claims and indemnities
25.1 Advisory and assistance services	43 Interest and dividends
25.2 Other services	44 Refunds

These object classes reflect the nature of the things or services purchased, regardless of the purpose of the program for which they are used. Several of the object classes are divided into subclasses—personnel compensation, for example, is shown separately for full-time permanent employees, for other than full-time employees, and for certain other payments. Except for revolving funds, reimbursable obligations are aggregated in a single line and not identified by object class. Data, classified by object, are illustrated in the following schedule:

Object Classification (in thousands of dollars)

Identification code 17-0643-0-1-452	1994 actual	1995 est.	1996 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	19,653	19,540	19,200
11.3 Other than full-time permanent	792	800	570
11.5 Other personnel compensation	231	169	190
11.9 Total personnel compensation	20,676	20,509	19,960
12.1 Civilian personnel benefits	1,940	1,899	1,887
21.0 Travel and transportation of persons	91	85	80
22.0 Transportation of things	17	18	17
23.1 Rental payments to GSA	1,680	1,752	1,790
23.3 Communications, utilities, and miscellaneous charges	1,759	1,580	1,675
24.0 Printing and reproduction	1,390	1,429	1,470
25.2 Other services	1,774	1,838	559
26.0 Supplies and materials	429	480	497
31.0 Equipment	390	500	585
32.0 Land and structures		150	400
99.0 Subtotal, direct obligations	30,146	30,240	28,920

Object Classification (in thousands of dollars)—Continued

Identification code 17-0643-0-1-452	1994 actual	1995 est.	1996 est.
99.0 Reimbursable obligations	250	350	380
99.9 Total obligations	30,396	30,590	29,300

When obligations for personnel compensation are shown in the object classification schedule, a personnel summary generally will follow the object classification schedule, as illustrated below:

Personnel Summary

Identification code 17-0643-0-1-452	1994 actual	1995 est.	1996 est.
Direct: Total compensable workyears:			
1001 Full-time equivalent employment	774	748	706
1005 Full-time equivalent of overtime and holiday hours	23	17	19
Reimbursable: Total compensable workyears:			
2001 Full-time equivalent employment	8	12	12

Federal civilian employment generally is stated on a full-time equivalent (FTE) basis for the executive branch. It is the total number of hours worked (or to be worked) divided by the number of compensable hours applicable to each fiscal year.

FINANCIAL STATEMENTS

Financial statements are presented for activities specifically required by the Government Corporation Control Act or other legislation, all direct and guaranteed loan financing accounts (balance sheets only), all Government-sponsored enterprise funds, and generally for other revolving and trust revolving funds conducting business with the public. They are occasionally presented for funds conducting business within the Government.

Statement of Operations

For many revolving funds there is a statement of operations that shows the resulting net income or loss for the year. This statement usually includes accrued revenue (e.g., revenue earned) and accrued expenditures (e.g., including costs incurred but not yet paid), whether funded or unfunded. The amounts in the 1993 column are audited.

Statement of Operations (in thousands of dollars)

Identification code 16-4023-0-3-754	1993 actual	1994 actual	1995 est.	1996 est.
Operating income:				
0111 Revenue	21,510	23,625	27,950	34,980
0112 Expense	-2,150	-2,830	-3,700	-4,000
0119 Total net income or loss (-)	19,360	20,795	24,250	30,980

Statement of Financial Condition

The balance sheets show assets, liabilities, and equity for the fund at the close of each fiscal year. In addition to this information, which is similar to commercial balance sheet data, budget needs also require additional information, shown in the equity section. A disclosure is made of obligations incurred that have not yet accrued into liabilities (undelivered orders) and of budgetary resources for which no funding has been received (unfinanced budgetary resources). Unfinanced budgetary resources include orders from Federal customers that have not been filled (unfilled orders), and unfinanced budget authority in the form of authority to borrow for which borrowing has not taken place, and contract authority for which liquidating cash has not been received. Orders received from the public must be accompanied by advance payment.

The amounts in the 1993 column are audited. Other amounts are unaudited and subject to change.

Balance Sheet (in thousands of dollars)

Identification code 16-4023-0-3-754	1993 actual	1994 actual	1995 est.	1996 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	4,250	3,650	4,975	2,725
Investments in U.S. securities:				
1104 Agency securities, par	3,600	2,500	4,700	4,350
1106 Receivables, net	2,000	2,300	2,200	2,200
1107 Advances and prepayments	150	155	155	160
Non-federal assets:				
1207 Advances and prepayments	500	600	300	300
1801 Cash and other monetary assets	195	221	168	189
1802 Inventories and related properties	2,545	2,425	2,695	2,468
1803 Property, plant, and equipment	95,372	100,127	98,910	107,700
1999 Total assets	108,611	111,978	114,103	120,092
LIABILITIES:				
Federal liabilities:				
2101 Accounts payable	2,800	4,700	3,200	4,000
2103 Debt	32,600	40,000	33,500	42,500
Non-Federal liabilities:				
2202 Interest payable	145	300	600	467
2207 Other	115	120	188	200
2999 Total liabilities	35,660	45,120	37,488	47,167
NET POSITION:				
3100 Appropriated capital	64,542	58,508	65,452	63,683
3200 Invested capital	7,850	6,150	9,675	7,075
3300 Cumulative results of operations	560	2,200	1,488	2,167
3999 Total net position	72,952	66,858	76,615	72,925
4999 Total liabilities and net position	108,612	111,978	114,103	120,092

FEDERAL CREDIT SCHEDULES

Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. The Federal Credit Reform Act of 1990 requires that the estimated costs arising from the direct and guaranteed loans of a program be calculated on a net present value basis, excluding administrative costs. For most programs, direct loan obligations and loan guarantee commitments cannot be made unless appropriations for the cost have been provided in advance in annual appropriations acts. In addition, annual limitations on the amount of obligations and commitments may be enacted in appropriations language.

Appropriations for costs are recorded as budget authority in credit program accounts. The administrative expenses associated with a credit program are also financed in the program account, but on a cash basis. All cash flows arising from direct loan obligations and loan guarantee commitments are recorded in separate financing accounts. The transactions of the financing accounts are not included in the budget totals. Program accounts make subsidy payments, recorded as on-budget outlays, to the financing accounts at the time of the disbursement of the direct or guaranteed loans.

The transactions associated with direct loan obligations and loan guarantee commitments made prior to 1992 continue to be accounted for on a cash flow basis and are recorded in liquidating accounts. In most cases, the liquidating account is the account that was used for the program prior to the enactment of the 1990 requirements.

Program and Financing schedules (described above) are shown for program, financing, and liquidating accounts. In addition, a Summary of Loan Levels, Subsidy Budget Authority, and Outlays by Program schedule is shown for program accounts. Status of Direct Loans and Status of Guaranteed Loans schedules (as applicable) are shown for liquidating accounts and financing accounts. Examples of these schedules are shown below. Summary information on Federal credit

programs is provided in the chapter entitled "Credit and insurance" in the "Analytical Perspectives" volume."

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

Identification code 83-0100-0-1-155	1994 actual	1995 est.	1996 est.
Direct loan levels supportable by subsidy budget authority:			
1150 Economic opportunity loans	301,000	250,000	225,000
1150 Handicapped loans	199,000	150,000	150,000
1159 Total direct loan levels	500,000	400,000	375,000
Direct loan subsidy rates (in percent):			
1320 Economic opportunity loans	8.00	8.00	8.00
1320 Handicapped loans	2.90	2.90	2.90
1329 Weighted average subsidy rate	5.98	6.09	5.96
Direct loan subsidy budget authority:			
1330 Economic opportunity loans	24,080	20,000	18,000
1330 Handicapped loans	5,771	4,350	4,350
1339 Total subsidy budget authority	29,851	24,350	22,350
Direct loan subsidy outlays:			
1340 Economic opportunity loans	12,040	10,000	19,433
1340 Handicapped loans	2,886	4,483	4,492
1349 Total subsidy outlays	14,926	14,483	23,925
Guaranteed loan levels supportable by subsidy budget authority:			
2150 General business loans	603,000	650,000	665,000
2150 Investment company loans	517,100	550,000	550,000
2150 Minority enterprise loans	8,879,900	9,000,000	9,250,000
2159 Total guaranteed loan levels	10,000,000	10,200,000	10,465,000
Guaranteed loan subsidy rates (in percent):			
2320 General business loans	3.20	3.20	3.20
2320 Investment company loans	1.40	1.40	1.40
2320 Minority enterprise loans	0.90	.90	.92
2329 Weighted average subsidy rate	1.06	1.07	1.09
Guaranteed loan subsidy budget authority:			
2330 General business loans	19,296	20,000	22,000
2330 Investment company loans	7,239	7,700	7,700
2330 Minority enterprise loans	79,919	81,000	85,400
2339 Total subsidy budget authority	106,455	108,700	115,100
Guaranteed loan subsidy outlays:			
2340 General business loans	9,648	18,118	21,250
2340 Investment company loans	3,620	6,746	7,654
2340 Minority enterprise loans	39,960	72,468	83,092
2349 Total subsidy outlays	53,228	97,332	111,996
Administrative expense data:			
3510 Budget authority	18,500	17,644	16,505
3590 Outlays	18,500	17,644	16,505

Status of Direct Loans (in thousands of dollars)

Identification code 83-4111-0-3-155	1994 actual	1995 est.	1996 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans	715,000	600,000	570,000
1150 Total direct loan obligations	715,000	600,000	570,000
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year		354,250	934,125

1231	Direct loan disbursements	357,500	586,000	596,500
1251	Repayments: Repayments and prepayments	-3,250	-6,125	-7,105
1290	Outstanding, end of year	354,250	934,125	1,523,520

Status of Guaranteed Loans (in thousands of dollars)

Identification code 83-4112-0-3-155	1994 actual	1995 est.	1996 est.	
Position with respect to appropriations act limitations on commitments:				
2111	Limitations on guaranteed loans made by private lenders	10,000,000	10,200,000	10,465,000
2150	Total guaranteed loan commitments	10,000,000	10,200,000	10,465,000
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding start of year		5,000,000	13,891,000
2231	Disbursements of new guaranteed loans	5,000,000	9,100,000	10,312,500
2251	Repayments: Repayments and prepayments		-200,000	-375,000
Adjustments:				
2261	Terminations for default that result in a loan receivable		-9,000	-10,005
2290	Outstanding, end of year	5,000,000	13,891,000	23,818,495

MEMORANDUM

2299	U.S. contingent liability for guaranteed loans outstanding, end of year	3,750,000	10,418,250	17,863,871
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ADDENDUM

Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year			9,000
2331	Disbursements for guaranteed loan claims		9,000	10,005
2390	Outstanding, start of year		9,000	19,005

ALLOCATIONS BETWEEN AGENCIES

In some cases, funds appropriated to the President or to an agency are allocated to one or more agencies that help to carry out a program. Obligations incurred under such allocations are included in the data for the account to which the appropriation is made in the allocating agency. The object classification schedule for such accounts identifies the amount of such obligations by performing agency. A note at the end of a bureau or equivalent grouping identifies allocations received from other agencies.

BUDGETS NOT SUBJECT TO REVIEW

In accordance with law or established practice, the presentations for the Legislative Branch, the Judiciary, the Milk Market Orders Assessment Fund of the Department of Agriculture, the Farm Credit Administration, and the International Trade Commission have been included, without review, in the amounts submitted by the agencies.

The budgets of the privately owned Government-sponsored enterprises and the Board of Governors of the Federal Reserve System, are not subject to review; they are included for information purposes only.