
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.” If the amounts in the individual accounts for other independent agencies are below the million-dollar reporting threshold applicable to data in the Appendix, the data are consolidated into a single set of schedules under “Other Commissions and Boards.” Appropriation language for these agencies is presented individually under the same heading.

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 (Social Security) are outside the budget totals. These accounts are presented in the Social Security Administration section. 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.

General provisions are provisions in appropriations acts that apply to more than one appropriation. In some instances, they apply only to the appropriations for one agency. In other instances, they apply to the appropriations for two or more agencies covered by the act. In one instance, they apply to all appropriations Government-wide. The proposed language for general provisions that are only applicable to one agency appear at the end of the section for that agency. The general provisions that apply to two or more agencies, appear at the end of the section for one of the agencies. 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. Proposed changes to general provisions are presented in the manner described below for appropriations language.

	<i>Appropriation Act</i>	<i>Section in which general provisions appear</i>
1.	Legislative Branch Appropriations Act, 1997 (Public Law 104-197)	Legislative Branch.
2.	Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1997 (Public Law 104-208). 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, 1997 (Public Law 104-108). 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, 1997 (Public Law 104-208). 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, 1997 (Public Law 104-208)	Department of Defense.
6.	Military Construction Appropriations Act, 1997 (Public Law 104-196)	Department of Defense.
7.	Energy and Water Development Appropriations Act, 1997 (Public Law 104-206) Department of Energy	Department of Energy.

	<i>Appropriation Act</i>	<i>Section in which general provisions appear</i>
8.	Corps of Engineers Department of Interior Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1997 (Public Law 104-204). Housing and Urban Development NASA Veterans Affairs Environmental Protection Agency General Services Administration	Department of Veterans Affairs.
9.	Department of the Interior and Related Agencies Appropriations Act, 1997 (Public Law 104-208). 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, 1997 (Public Law 104-208). Department of Labor Department of Health and Human Services Department of Education	Department of Labor.
11.	Department of Transportation and Related Agencies Appropriations Act, 1997 (Public Law 104-205).	Department of Transportation.
12.	Treasury, Postal Service and General Government Appropriations Act, 1997 (Public Law 104-208). All departments, agencies, and corporations	Department of Treasury. Following this section.

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 1998 appropriations acts is printed following the account title. Language for enacted 1997 appropriations, printed in roman type, is used as a base. Brackets enclose material that is proposed for deletion; italic type indicates proposed new language. If the appropriation is being proposed for the first time, all of the language is printed in italics. The amounts in appropriations language are stated in dollars. 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 1997 language is taken. An illustration of proposed appropriations language for 1998 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, 1997)

BASIS FOR SCHEDULES

Dollar amounts in *Appendix* schedules are stated in millions, unless otherwise specified.

The 1996 column of this budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 1997, the regular schedules include enacted appropriations. In addition, indefinite appropriations are included on the basis of amounts likely to be required.

The 1998 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 identified as "Legislative proposals, subject to PAYGO" or "Legislative proposals not subject to PAYGO." The term "PAYGO" refers to the "pay-as-you-go" requirements of the Budget Enforcement Act of 1990. 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.

PROGRAM AND FINANCING SCHEDULE

This schedule provides the following information:

- obligations by program activity;
- budgetary resources available for obligation;
- detailed information on new budget authority (gross);
- change in unpaid obligations;
- detailed information on outlays (gross);
- offsets to gross budget authority and outlays; and
- net budget authority and outlays.

The "Obligations by program activity" section shows obligations for specific activities or projects. The activity structure is developed for each appropriation or fund account to provide a meaningful presentation of information for the program. Where the amounts are significant, this section distinguishes between operating expenses and capital investment and between direct and reimbursable programs. The last entry, "Total obligations," indicates the amount of budgetary resources required to finance the activities of the account.

The "Budgetary resources available for obligation" section shows the budgetary resources available or estimated to be available to finance the obligations. The resources available for obligation include the start-of-year unobligated balances of a prior year that have not expired, new budget authority, and adjusting entries, such as recoveries from prior year obligations. New obligations are subtracted from these resources, resulting in the end-of-year unobligated balances.

The "New budget authority (gross), detail" section provides detailed information on the total new budget authority available to finance the program. It includes information on the type of budget authority that is available, rescissions, reductions, and amounts precluded from obligation.

The "Change in unpaid obligations" section shows the difference between obligations and outlays. New obligations are added to the obligations that were incurred in a previous year but not liquidated. Total disbursements (outlays, gross) are subtracted from these amounts. Adjusting entries, such as adjustments in expired accounts, are included, as appropriate, resulting in the end-of-year unpaid obligations. Where

applicable, this section separately identifies total unpaid obligations, orders on hand from Federal sources, and obligated balances, which are the unpaid obligations less the orders on hand from Federal sources.

The "Outlays (gross), detail" section indicates whether the outlays pertain to current or permanent budget authority and to balances or new authority.

The "Offsets and net budget authority and outlays" sections indicate the amounts to be deducted from gross budget authority and outlays to arrive at the net budget authority and outlay amounts. Offsetting collections (cash) and the change in orders on hand from Federal sources are deducted from gross budget authority; only offsetting collections (cash) are deducted from gross outlays.

Program and Financing (in millions of dollars)

Identification code 16-1186-0-1-755	1996 actual	1997 est.	1998 est.
Obligations by program activity:			
Direct program:			
00.01 Policy and program development	38	39	42
00.02 Departmental management and administration	39	38	38
00.03 Facilities operations, maintenance, and repair	11	12	15
Total direct program	88	89	95
01.01 Reimbursable program	42	44	45
10.00 Total obligations	130	133	140
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	132	133	140
22.30 Unobligated balance expiring	-2		
23.90 Total budgetary resources available for obligation	130	133	140
23.95 New obligations	-130	-133	-140
New budget authority (gross), detail:			
Current:			
40.00 Appropriation (definite)	90	89	95
Permanent:			
Spending authority from offsetting collections:			
68.00 Offsetting collections (cash)	43	43	45
68.10 Change in orders on hand from Federal sources	-1	1	
68.90 Spending authority from offsetting collections (total)	42	44	45
70.00 Total new budget authority (gross)	132	133	140
Change in unpaid obligations:			
Unpaid obligations, start of year:			
72.90 Obligated balance: Fund balance	3	6	9
72.95 Orders on hand from Federal sources	1		1
72.99 Total unpaid obligations, start of year	4	6	10
73.10 New obligations	130	133	140
73.20 Total outlays (gross)	-127	-129	-134
73.40 Adjustments in expired accounts	-1		
Unpaid obligations, end of year:			
74.90 Obligated balance: Fund balance	6	9	15
74.95 Orders on hand from Federal sources		1	1
74.99 Total unpaid obligations, end of year	6	10	16
Outlays (gross), detail:			
86.90 Outlays from new current authority	83	82	87
86.93 Outlays from current balances	2	3	2
86.97 Outlays from new permanent authority	42	44	45
87.00 Total outlays (gross)	127	129	134
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	43	43	45
Against gross budget authority only:			
88.95 Change in orders on hand from Federal sources	-1	1	
Net budget authority and outlays:			
89.00 Budget authority	90	89	95
90.00 Outlays	84	86	89

A schedule entitled "Summary of Budget Authority and Outlays" is shown immediately following the first program and financing schedule for any account that has additional program and financing schedules for supplemental requests, legislative proposals, 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	25.4	Operation and maintenance of facilities
11.1 Full-time permanent	25.5	Research and development contracts
11.3 Other than full-time permanent	25.6	Medical care
11.5 Other personnel compensation	25.7	Operations and maintenance of equipment
11.7 Military personnel	25.8	Subsistence and support of persons
11.8 Special personal services payments	26.0	Supplies and materials
11.9 Total personnel compensation	30	ACQUISITION OF ASSETS
12.1 Civilian personnel benefits	31.0	Equipment
12.2 Military personnel benefits	32.0	Land and structures
13.0 Benefits for former personnel	33.0	Investments and loans
20 CONTRACTUAL SERVICES AND SUPPLIES	40	GRANTS AND FIXED CHARGES
21.0 Travel and transportation of persons	41.0	Grants, subsidies, and contributions
22.0 Transportation of things	42.0	Insurance claims and indemnities
23.1 Rental payments to GSA	43.0	Interest and dividends
23.2 Rental payments to others	44.0	Refunds
23.3 Communications, utilities, and miscellaneous charges	90	OTHER
24.0 Printing and reproduction	91.0	Unvouchered
25.1 Advisory and assistance services	92.0	Undistributed
25.2 Other services	93.0	Limitation on expenses
25.3 Purchases of goods and services from Government accounts	99.0	TOTAL DIRECT OBLIGATIONS
	99.0	Reimbursable obligations
	99.5	Below reporting threshold
	99.9	TOTAL GROSS OBLIGATIONS

Object classes reflect the nature of the things or services purchased, regardless of the purpose of the program for which they are used. Object class entry 11.9, Total personnel compensation, is the sum of amounts in object classes 11.1 through 11.8. Except for revolving funds, reimbursable obligations are aggregated in a single line and not identified by object class. Amounts for any object class that are below the reporting threshold (i.e., amounts that are \$500 thousand or less) are reported together as a single entry. Data, classified by object, are illustrated in the following schedule:

Object Classification (in millions of dollars)

Identification code 17-0643-0-1-452	1995 actual	1996 est.	1997 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	113	112	115
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	3	3	3
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	120	119	122

Object Classification (in millions of dollars)—Continued

Identification code 17-0643-0-1-452	1995 actual	1996 est.	1997 est.
12.1 Civilian personnel benefits	24	24	25
23.1 Rental payments to GSA	23	23	24
26.0 Supplies and materials	5	5	5
31.0 Equipment	6	6	5
32.0 Land and structures	33	31	28
99.0 Subtotal, direct obligations	211	208	209
99.0 Reimbursable obligations	26	27	28
99.5 Below reporting threshold	1	2	2
99.9 Total obligations	238	237	239

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	1995 actual	1996 est.	1997 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 1995 column are audited.

Statement of Operations (in millions of dollars)

Identification code 16-4023-0-3-754	1995 actual	1996 actual	1997 est.	1998 est.
Industrial Program:				
0111 Revenue	9	14	6	10
0112 Expense	-7	-8	-8	-8
0119 Net income or loss (-)	2	6	-2	2
Sales program:				
0121 Revenue	25	27	18	15
0122 Expense	-15	-20	-11	-10
0129 Net Income or loss (-)	10	7	7	5
Power program:				
0131 Revenue	39	28	34	22
0132 Expense	-13	-18	-20	-14
0139 Net income or loss (-)	26	10	14	8
0191 Total revenues	73	69	58	47
0192 Total expenses	-35	-46	-39	-32
0199 Total income or loss (-)	38	23	19	15

Balance Sheet

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 1995 column are audited. Other amounts are unaudited and subject to change.

Balance Sheet (in millions of dollars)

Identification code 16-4023-0-3-754	1995 actual	1996 actual	1997 est.	1998 est.
Assets:				
Federal assets:				
Investments in US securities				
1102 Treasury securities, net	4	4	4	4
1104 Agency securities, net	1	2	2	2
1106 Receivables, net	1	1	1	1
Non-Federal assets:				
1201 Investments in non-Federal securities, net	1	2	2	2
1999				
Total assets	7	9	9	4
Liabilities:				
Federal liabilities:				
2103 Debt	2	2	2	2
Non-Federal liabilities:				
2203 Debt	3	3	3	3
2999 Total liabilities	6	6	6	6
Net Position:				
3100 Appropriated equal	3	3	3	3
3999 Total net position	2	3	3	3
4999 Total liabilities and net position	7	9	9	9

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 "Underwriting Federal Credit and Insurance" in the *Analytical Perspectives* volume.

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

Identification code 83-0100-0-1-155	1996 actual	1997 est.	1998 est.
Direct loan levels supportable by subsidy budget authority:			
1150 Economic opportunity loans	301	250	225
1150 Handicapped loans	199	150	150
1150 Minority enterprise loans	215	200	195
1159 Total direct loan levels	715	600	570
Direct loan subsidy rates (in percent):			
1320 Economic opportunity loans	8.00	8.00	8.00
1320 Handicapped loans	3.01	2.66	2.66
1320 Minority enterprise loans	4.20	4.00	3.59
1329 Weighted average subsidy rate	5.45	5.39	5.19
Direct loan subsidy budget authority:			
1330 Economic opportunity loans	24	20	18
1330 Handicapped loans	11	4	4
1330 Minority enterprise loans	9	8	7
1339 Total subsidy budget authority	39	32	29
Direct loan subsidy outlays:			
1340 Economic opportunity loans	12	10	9
1340 Handicapped loans	3	4	4
1340 Minority enterprise loans	4	7	8
1349 Total, subsidy outlays	19	21	21
Guaranteed loan levels supportable by subsidy budget authority:			
2150 General business loans	1,120	1,200	1,215
2150 Minority enterprise loans	8,790	9,000	9,250
2159 Total guaranteed loan levels	10,000	10,200	10,465
Guaranteed loan subsidy rates (in percent):			
2320 General business loans	2.41	2.42	2.47
2320 Minority enterprise loans	0.91	0.90	0.92
2329 Weighted average subsidy rate	1.07	1.08	1.10
Guaranteed loan subsidy budget authority:			
2330 General business loans	27	29	30
2330 Minority enterprise loans	80	81	85
2339 Total subsidy budget authority	107	110	115
Guaranteed loan subsidy outlays:			
2340 General business loans	13	25	29
2340 Minority enterprise loans	40	72	83
2349 Total subsidy outlays	53	97	112
Administrative expense data:			
3510 Budget authority	19	18	17
3590 Outlays from new authority	19	18	17

Status of Direct Loans (in millions of dollars)

Identification code 83-4200-0-3-155	1996 actual	1997 est.	1998 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans	715	600	570
1150 Total direct loan obligations	715	600	570

Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	355	915	
1231 Disbursements: Direct loan disbursements	338	586	597
1251 Repayments: Repayments and prepayments	-3	-6	-7
Write-offs for default:			
1263 Direct loans	-10		
1290 Outstanding, end of year	335	905	1,495

Status of Guaranteed Loans (in millions of dollars)

Identification code 83-4100-0-3-155	1996 actual	1997 est.	1998 est.
Position with respect to appropriations act limitations on commitments:			
2111 Limitations on guaranteed loans made by private lenders	10,000	10,200	10,465
2150 Total guaranteed loan commitments	10,000	10,200	10,465

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2199 Guaranteed amount of guaranteed loan commitments	10,000	10,200	10,465
Cumulative balance of guaranteed loans outstanding:			
2210 Disbursements: Outstanding start of year		5,000	13,895
2231 Repayments: Disbursements of new guaranteed loans	5,000	9,100	10,312
2251 Repayments and prepayments		-200	-375
Adjustments:			
2261 Terminations for default that result in a loan receivable		-5	-13
2290 Outstanding, end of year	5,000	13,895	23,820

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2299 Guaranteed amount of guaranteed loans outstanding, end of year	3,750	10,421	17,865
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ADDENDUM

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			5
2331 Disbursements for guaranteed loan claims		5	13
2351 Repayments of loans receivable			-3
2361 Write-off of loans receivable			-2
2390 Outstanding, start of year		5	13

UNAVAILABLE COLLECTIONS SCHEDULE

This schedule is printed for special fund and trust fund accounts to show the amount of receipts that are credited to them. It also shows any balances of unappropriated receipts or receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations. The schedule also is printed for other types of accounts with offsetting collections that are unavailable for obligation because of limitations on obligations.

STATUS OF CONTRACT AUTHORITY SCHEDULE

Contract authority is a form of budget authority that permits obligations to be incurred but requires a subsequent appropriation to liquidate (pay) the obligation. Where applicable, this schedule follows the program and financing schedule and reports the amount of contract authority for which appropriations to liquidate have not been provided or requested.

BUDGET PLAN SCHEDULE

This schedule is printed only for certain accounts in the Department of Defense—Military chapter. It shows obligations incurred or estimated to be incurred from an appropriation, regardless of the timing of the obligation.

STATUS OF FUNDS SCHEDULE

This schedule reports balances, cash income, and cash outgo for major trust funds and certain other accounts. When present, it appears after the narrative statement for the fund or account.

GENERAL FUND RECEIPT ACCOUNTS SCHEDULE

This schedule shows the amount of receipts attributed to an agency that are credited to the general fund of the Treasury. It is printed at the end of the presentation for the agency, before any general provisions. (Receipts that are credited to a special fund or trust fund for which the agency is responsible are shown in an Unavailable Collections schedule presented with other schedules for the fund.)

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.