
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 that requires congressional action in an appropriations bill. It also contains the language proposed for the general provisions of appropriations acts that apply to entire agencies or groups of agencies. The chapter, “Budget System and Concepts and Glossary,” in the *Analytical Perspectives* volume of the budget, explains the terms and budget concepts reflected in this volume.

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. The cabinet departments appear first in alphabetical order. They are followed by the larger nondepartmental agencies, groupings for “International Assistance Programs” and “Other Defense Civil Programs,” the Executive Office of the President, 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 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;
- special fund accounts 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;
- 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. They usually appear in sets, often in separate titles of the appropriations acts. 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. The general provisions in one set apply to all appropriations Government-wide. In the *Appendix*, the proposed language for general provisions that are only applicable to one agency appears 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 general provisions that are Government-wide in scope (identified “Departments, Agencies, and Corporations”), normally contained in the Treasury and General Government Appropriations Act, appear in a separate section following this one.

The following table indicates the location of all general provisions. The second column of the table lists the most recently enacted appropriations and the major agencies responsible for programs funded by each act. The third column provides the location of the general provisions that apply to the agencies listed in the second column. 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, 2002 (Public Law 107-68) | Legislative Branch |
| 2. Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2002 (Public Law 107-76). Department of Agriculture Department of Health and Human Services | Department of Agriculture. |
| 3. Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2002 (Public Law 107-77). Department of Commerce Department of Justice Department of State The Judiciary Department of Transportation Small Business Administration | Department of Commerce. |
| 4. Department of Defense Appropriations Act, 2002 (Public Law 107-117) | Department of Defense. |
| 5. Military Construction Appropriations Act, 2002 (Public Law 107-64) | Department of Defense. |
| 6. Energy and Water Development Appropriations Act, 2002 (Public Law 107-66) | Department of Energy. |
| Department of Energy Corps of Engineers Department of the Interior | |

| | <i>Appropriation Act</i> | <i>Section in which general provisions appear</i> |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 7. | Department of the Interior and Related Agencies Appropriations Act, 2002 (Public Law 107-63). Department of the Interior Department of Agriculture Department of Energy Department of Education Department of Health and Human Services | Department of the Interior. |
| 8. | Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act, 2002 (Public Law 107-116). Department of Labor Department of Health and Human Services Department of Education | Department of Labor. |
| 9. | Department of Transportation and Related Agencies Appropriations Act, 2002 (Public Law 107-87). | Department of Transportation. |
| 10. | Treasury and General Government Appropriations Act, 2002 (Public Law 107-67) ... All departments, agencies, and corporations | Department of the Treasury. Government-wide General Provisions. |
| 11. | Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 2002 (Public Law 107-73). Housing and Urban Development NASA Veterans Affairs Environmental Protection Agency General Services Administration | Department of Veterans Affairs. |
| 12. | Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2002 (Public Law 107-115). Department of Defense Department of State Agency for International Development Department of Agriculture | International Assistance Programs. |
| 13. | District of Columbia Appropriations Act, 2002 (Public Law 107-96) | Other Independent Agencies. |

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2003 appropriations acts appears following the account title. Language for enacted 2002 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. Citations to any relevant authorizing legislation and to the specific appropriations act from which the basic text of the 2002 language is taken appear at the end of the final language paragraph, printed in italic within parentheses. An illustration of proposed appropriations language for 2003 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, 2002.)

BASIS FOR SCHEDULES

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

The 2001 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2002, the regular schedules include enacted appropriations. They also include indefinite appropriations on the basis of amounts likely to be required.

The 2003 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 usually not with the separate schedules for proposed legislation. Usually the necessary appropriations language is transmitted later upon enactment of the proposed legislation. In some years, the *Appendix* includes special schedules that identify a special type of legislative proposal.

For example, this budget includes schedules labeled “Budget Authority and Outlays Excluding Full Funding for Federal Retiree Costs” in order to identify a proposal in the budget that would require agencies to pay the full share of accruing employee pensions and annuitant health benefits. The impact of this proposal has been presented on a three-year comparable basis (i.e., as if the legislation had been enacted and implemented in 2001) in the regular schedules and is separately identified in this schedule.

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 obligated balances;
- 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. It indicates whether the budget authority is discretionary (controlled by appropriations acts) or mandatory (controlled by other laws).

The “Change in obligated balances” 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 obligated balance.

The “Outlays (gross), detail” section indicates whether the outlays pertain to discretionary or mandatory 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 and the resulting 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.

| Outlays (gross), detail: | | | | |
|---------------------------------------------|--------------------------------------------------------------------------------|-----|-----|-----|
| 86.90 | Outlays from new discretionary authority | 83 | 82 | 87 |
| 86.93 | Outlays from discretionary balances | 2 | 3 | 2 |
| 86.97 | Outlays from new mandatory 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 uncollected customer payments from Federal sources (unexpired) | -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” immediately follows 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 2003. They may include measures of expected performance and describe relationship to the financial estimates.

SCHEDULE OF OBJECT CLASSIFICATION AND PERSONNEL SUMMARY

The object classification schedule for an account shows obligations according to the following uniform list of object classifications:

| Program and Financing (in millions of dollars) | | | | |
|------------------------------------------------------|--------------------------------------------------------------------------------|-----------|-----------|------|
| Identification code 16-1186-0-1-755 | 2001 actual | 2002 est. | 2003 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 |
| 01.01 | Reimbursable program | 42 | 44 | 45 |
| 10.00 | Total new obligations | 130 | 133 | 140 |
| Budgetary resources available for obligation: | | | | |
| 22.00 | New budget authority (gross) | 132 | 133 | 140 |
| 23.95 | Total new obligations | -130 | -133 | -140 |
| 23.98 | Unobligated balance expiring or withdrawn | -2 | | |
| New budget authority (gross), detail: | | | | |
| Discretionary: | | | | |
| 40.00 | Appropriation | 90 | 89 | 95 |
| Mandatory: | | | | |
| Spending authority from offsetting collections: | | | | |
| 69.00 | Offsetting collections (cash) | 43 | 43 | 45 |
| 69.10 | Change in uncollected customer payments from Federal sources | -1 | 1 | |
| 69.90 | Spending authority from offsetting collections (total) | 42 | 44 | 45 |
| 70.00 | Total new budget authority (gross) | 132 | 133 | 140 |
| Change in obligated balances: | | | | |
| 72.40 | Obligated balance, start of year | 3 | 6 | 9 |
| 73.10 | Total new obligations | 130 | 133 | 140 |
| 73.20 | Total outlays (gross) | -127 | -129 | -134 |
| 73.40 | Adjustments in expired accounts (net) | -1 | | |
| 74.00 | Change in uncollected customer payments from Federal sources (unexpired) | 1 | -1 | |
| 74.40 | Obligated balance, end of year | 6 | 9 | 15 |

| | | |
|---------------------------------------------------------------|------|-----------------------------------------|
| 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 | SUBTOTAL 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, sums the 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. If all of the obligations for an account are in a single object class, the schedule is omitted and the object class code is printed in the Program and Financing Schedule on the "Total Obligations" line. Data, classified by object, are illustrated in the following schedule:

| Object Classification (in millions of dollars) | | | | |
|------------------------------------------------|-------------|-----------|-----------|--|
| Identification code 17-0643-0-1-452 | 2001 actual | 2002 est. | 2003 est. | |
| Direct obligations: | | | | |
| Personnel compensation: | | | | |
| 11.1 Full-time permanent | 60 | 60 | 66 | |
| 11.3 Other than full-time permanent | 1 | 1 | 1 | |
| 11.9 Total personnel compensation | 61 | 61 | 67 | |
| 12.1 Civilian personnel benefits | 20 | 20 | 21 | |
| 23.1 Rental payments to GSA | 5 | 5 | 5 | |
| 26.0 Supplies and materials | 1 | 1 | 1 | |
| 99.0 Subtotal, direct obligations | 87 | 87 | 93 | |
| 99.0 Reimbursable obligations | 42 | 44 | 45 | |
| 99.5 Below reporting threshold | 1 | 2 | 2 | |
| 99.9 Total new obligations | 130 | 133 | 140 | |

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

| Personnel Summary | | | | |
|--------------------------------------------|-------------|-----------|-----------|--|
| Identification code 17-0643-0-1-452 | 2001 actual | 2002 est. | 2003 est. | |
| Direct: Total compensable workyears: | | | | |
| 1001 Full-time equivalent employment | 774 | 748 | 762 | |
| 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 all direct and guaranteed loan liquidating and financing accounts (balance sheets only), all Government-sponsored enterprises, and certain revolving and trust revolving funds conducting business with the public. They are occasionally presented for funds conducting business within the Government.

Statement of Operations

The statement of operations shows 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 2000 column are audited.

| Statement of Operations (in millions of dollars) | | | | |
|--------------------------------------------------|-------------|-------------|-----------|-----------|
| Identification code 16-4023-0-3-754 | 2000 actual | 2001 actual | 2002 est. | 2003 est. |
| Industrial Program: | | | | |
| 0111 Revenue | 9 | 14 | 6 | 10 |
| 0112 Expense | -7 | -8 | -8 | -8 |
| 0119 Net income of 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 of loss (-) | 26 | 10 | 14 | 8 |
| 0191 Total revenues | 73 | 69 | 58 | 47 |
| 0192 Total expenses | -35 | -46 | -39 | -32 |
| 0195 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, such as appropriated capital, which is shown in the equity section. The amounts in the 2000 column are audited. Other amounts are unaudited and subject to change.

Balance Sheet (in millions of dollars)

| Identification code 16-4023-0-3-754 | 2000 actual | 2001 actual | 2002 est. | 2003 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 | 9 |
| 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 Unexpended appropriations | 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 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 new 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 millions of dollars)

| Identification code 83-0100-0-1-155 | | 2001 actual | 2002 est. | 2003 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 | 6 | 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 | | 2001 actual | 2002 est. | 2003 est. |
|-------------------------------------------------------------------------------|------------------------------------------------|-------------|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: | | | | |
| 1111 | Limitation on direct loans | 650 | 600 | 570 |
| 1150 | Total direct loan obligations | 650 | 600 | 570 |
| Cumulative balance of direct loans outstanding: | | | | |
| 1210 | Outstanding, start of year | 200 | 525 | 1,105 |
| 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 | 525 | 1,105 | 1,695 |

Status of Guaranteed Loans (in millions of dollars)

| Identification code 83-4100-0-3-155 | | 2001 actual | 2002 est. | 2003 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 |

MEMORANDUM

| | | | | |
|------------------------------------------------------------|-----------------------------------------------------------------|-------|--------|--------|
| 2199 | Guaranteed amount of guaranteed loan commitments | 7,500 | 7,650 | 7,849 |
| 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 |

MEMORANDUM

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

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, 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.