

THE BUDGET OF THE UNITED STATES GOVERNMENT FISCAL YEAR 1976

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THE BUDGET DOCUMENTS

Data and analyses relating to the budget for 1976 (and for the 3-month transition period, as applicable) are published in four documents:

The Budget of the United States Government, 1976 contains the information that most users of the budget would normally need, including the Budget Message of the President. The *Budget* presents an overview of the President's budget proposals which includes explanations of spending programs and estimated receipts. This document also contains a description of the budget system and various summary tables on the budget as a whole. (Price \$3.45.)

The Budget of the United States Government, 1976—Appendix contains detailed information on the various appropriations and funds which comprise the budget.

The *Appendix* contains more detailed information than any of the other budget documents. It includes for each agency: the proposed text of appropriation language, budget schedules for each account, explanations of the work to be performed and the funds needed, proposed general provisions applicable to the appropriations of entire agencies or groups of agencies, and schedules of permanent positions. Supplemental proposals for the current year and new legislative proposals are identified separately. Information is also provided on certain activities, whose outlays are not part of the budget totals. (Price \$19.20.)

Special Analyses, Budget of the United States Government, 1976 contains 17 special analyses that are designed to highlight specified program areas or provide other significant presentations of Federal budget data.

This document includes analytical information about: Government finances and operations as a whole and how they affect the economy; Government-wide program and financial information for Federal education, manpower, health, income security, civil rights, and crime reduction programs; trends and developments in the areas of Federal aid to State and local governments, research and development, and environmental protection. (Price \$2.70.)

The United States Budget in Brief, 1976 provides a more concise, less technical overview of the 1976 Budget than the above volumes. Summary and historical tables on the Federal budget and debt are also provided, together with graphic displays. (Price \$1.15.)

GENERAL NOTES

1. All years referred to are fiscal years, unless otherwise noted.
2. Detail in the tables, text, and charts of this volume may not add to the totals because of rounding.

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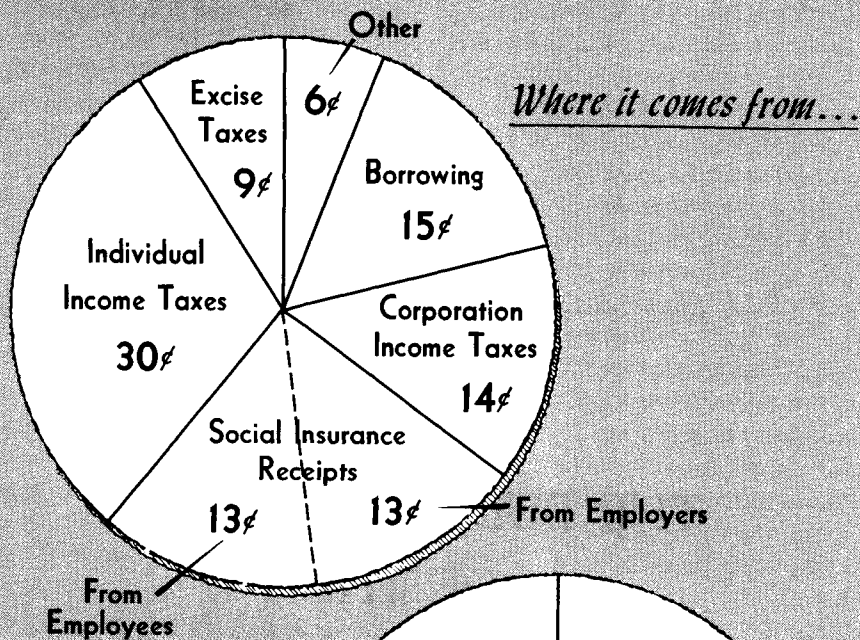
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PART I

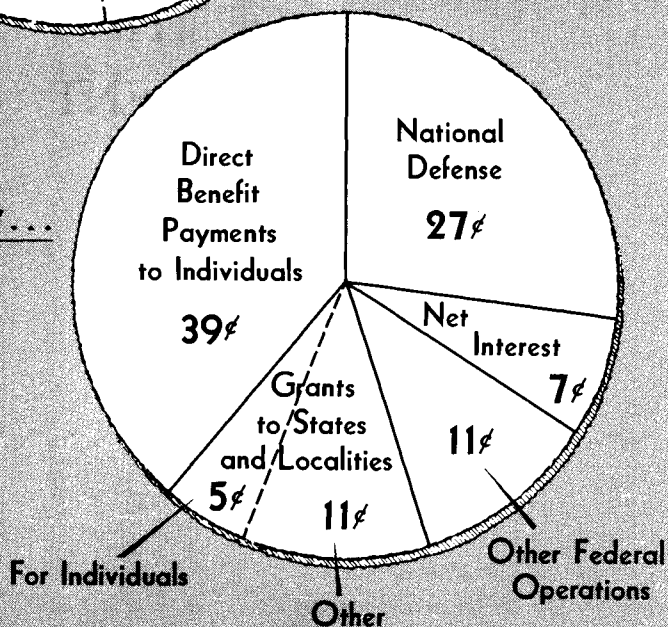
THE BUDGET MESSAGE
OF THE
PRESIDENT

THE BUDGET DOLLAR

Fiscal Year 1976 Estimate



Where it goes...



BUDGET MESSAGE OF THE PRESIDENT

To the Congress of the United States:

The year 1976 will mark the bicentennial of this country. With this budget we shall begin our third century as a Nation.

In our first two centuries we have developed from 13 struggling colonies to a powerful leader among nations. Our population has increased from three million to more than 213 million. From a simple agricultural society we have grown into a complex industrialized one.

Our Government—and its budget—have grown with the Nation, as the increasing complexity of modern society has placed greater responsibilities upon it. Yet our society has remained free and democratic, true to the principles of our Founding Fathers.

As we approach our third century as a Nation, we face serious economic difficulties of recession and inflation. I have a deep faith, however, in the fundamental strength of our Nation, our people, our economy, and our institutions of government. I am confident that we can overcome today's challenges as we have overcome others in the past—and go on to greater achievements.

My budget recommendations are designed to meet longer-term national needs as well as immediate, short-run objectives. It is vital that they do so. Because of the size and momentum of the budget, today's decisions will have far-reaching and long-lasting effects.

The recommendations set forth in this budget are an integral part of the broader series of proposals outlined in my State of the Union address. These proposals provide for:

- fiscal policy actions to increase purchasing power and stimulate economic revival, including tax reductions and greatly increased aid to the unemployed;

THE BUDGET AT A GLANCE

[In billions of dollars]

Item	1974 actual	1975 estimate	1976 estimate	Transition quarter
Receipts.....	264.9	278.8	297.5	84.4
Outlays.....	268.4	313.4	349.4	94.3
Deficit (—).....	—3.5	—34.7	—51.9	—9.8

- a major new energy program that will hold down energy use, accelerate development of domestic energy resources, and promote energy research and development;
- an increase in outlays for defense in order to maintain preparedness and preserve force levels in the face of rising costs;
- a one-year moratorium on new Federal spending programs other than energy programs; and
- a temporary 5% ceiling on increases in pay for Federal employees, and on those benefit payments to individuals that are tied to changes in consumer prices.

These policies call for decisive action to restore economic growth and energy self-reliance. My proposals include a one-time \$16 billion tax cut—\$12 billion for individual taxpayers and \$4 billion for businesses—to stimulate economic recovery.

Total Federal outlays are estimated to increase 11% between 1975 and 1976. It is essential that we keep a tight rein on spending, to prevent it from rising still further and making tax reduction imprudent. I believe that tax relief, not more Government spending, is the key to turning the economy around to renewed growth.

I regret that my budget and tax proposals will mean bigger deficits temporarily, for I have always opposed deficits. We must recognize, however, that if economic recovery does not begin soon, the Treasury will lose anticipated receipts and incur even larger deficits in the future.

My energy program calls for an increased fee on imported oil, and an excise tax on domestically produced petroleum and natural gas. The proposals also call for decontrol of oil prices—coupled with a windfall profits tax—and deregulation of prices on new natural gas. These measures will discourage excessive energy use and reduce our dependence on imported oil. The \$30 billion in receipts these measures will produce will be refunded to the American people—refunded in a way that helps correct the distortions in our tax system created by inflation. Special provisions will ensure that low-income Americans and State and local governments are compensated equitably. All of these compensatory measures will be in addition to the \$16 billion in tax relief I have proposed.

My budget recommendations provide for total outlays of \$349.4 billion in 1976, an increase of \$35.9 billion over 1975, and anticipate receipts of \$297.5 billion, an increase of \$18.8 billion over 1975.

The Congressional Budget and Impoundment Control Act of 1974 provides for major reforms in the budget process. As part of these reforms, it changes the fiscal year for the Federal budget from the present July-through-June basis to an October-through-September basis, beginning with the 1977 fiscal year. This requires that there be a separate transition quarter, extending from July through September of 1976, after fiscal year 1976 ends and before fiscal year 1977 begins.

Estimates for the transition quarter are included in this budget. In general, they anticipate continuing the 1976 program levels unchanged for the additional three months. Because outlays and receipts vary seasonally—that is, they do not occur at uniform rates during the year—the estimates for this quarter (and particularly the deficit) are not representative of a full year's experience.

THE BUDGET AND THE ECONOMY

If the Congress acts decisively on the new policies I have announced in my State of the Union address, and if we exercise reasonable patience and restraint, we can go far toward solving the broad range of economic problems our Nation now faces.

It must be clearly understood that these problems are serious and that strong remedies are fully justified. The economy is now in a recession. Unemployment is far too high and productivity has declined. At the same time, inflation, a serious and growing problem for nearly a decade, continues to distort our economy in major ways. Underlying these problems is the fact that we are far from self-sufficient in energy production, and even with the measures I have proposed, regaining the capacity for self-sufficiency will take years to achieve. Imported fuel supplies have been interrupted once and remain vulnerable, and oil prices have been increased fourfold.

The increased unemployment and continued price increases from which we now suffer are problems we share with much of the rest of the world. The roots of these problems are complex. The steep rise in the price of imported oil, for example, while directly increasing prices, has also acted like a tax increase by reducing the real income of American consumers and transferring that income to oil exporting countries. Lower real incomes, combined with consumer resistance to rising prices, has reduced the demand for goods in the American marketplace. Such factors, superimposed on the inevitable slowdown in economic growth following the boom of 1972–73, underlie the recession we are now in.

The weakening of consumer demand and investment, in turn, is beginning to exert a dampening effect on price and wage increases. Thus, inflationary pressures are already beginning to recede and are likely to continue to do so. The one-time increase in fuel costs needed to constrain excessive energy usage will not reverse this basic trend.

Aiding economic recovery.—In view of this situation, I have proposed a \$16 billion rebate of personal and corporation income taxes that will help reduce unemployment without rekindling inflation. This tax cut will contribute to deficits, adding \$6 billion in 1975 and \$10 billion in 1976.

Aside from the effects of the proposed tax reduction, the deficits anticipated for 1975 and 1976 are in large part the result of those

aspects of the budget and the tax system that respond automatically to changes in the economy. When an economic slowdown occurs, Federal tax collections slow down more than incomes and profits do, and unemployment benefit payments rise sharply. These factors tend to cushion the economic downturn and help sustain individual and corporate incomes.

These stabilizing influences are substantial. If the economy were to be as fully employed in 1976 as it was in 1974, we would have \$40 billion in additional tax receipts, assuming no change in tax rates. Aid to the unemployed, including the special measures I proposed and the Congress enacted last December, will be \$12.7 billion larger in 1976 than in 1974, providing income support for 14.7 million beneficiaries and their families. In 1975, receipts would be \$30 billion higher and aid to the unemployed is up \$9 billion over 1974. These factors alone more than account for the deficits expected in both 1975 and 1976.

THE BUDGET TOTALS

[In billions of dollars]

Description	1974 actual	1975 estimate	1976 estimate	Transition quarter estimate
Budget receipts.....	264.9	278.8	297.5	84.4
Budget outlays.....	268.4	313.4	349.4	94.3
Deficit (—).....	—3.5	—34.7	—51.9	—9.8
Budget authority.....	313.9	395.1	385.8	88.2

	1973 actual				
Outstanding debt, end of fiscal period:					
Gross Federal debt.....	468.4	486.2	538.5	605.9	616.8
Debt held by the public.....	343.0	346.1	389.6	453.1	465.5
Outstanding Federal and federally assisted credit, end of fiscal period:					
Direct loans—on budget.....	44.2	46.1	46.2	49.6	n.a.
Direct loans—off budget.....	13.2	15.4	30.8	39.8	n.a.
Guaranteed and insured loans ¹	146.9	153.2	154.0	161.7	n.a.
Government-sponsored enterprise loans ²	54.8	71.1	86.0	94.7	n.a.

¹ Excludes loans held by Government accounts and special credit agencies.

² See table E-10 in Special Analysis E, Federal Credit Programs, published in a separate volume.

The Government must act decisively to help restore economic health, and act compassionately to aid those most seriously affected by unemployment. It does not make economic sense to insist on cutting a dollar out of the budget for each dollar of tax receipts lost just because of decreases in incomes and profits resulting from the economic downturn. Nor does it make sense arbitrarily to offset each

dollar of increased aid to the unemployed by a reduction elsewhere in the budget.

Last October, I proposed a National Employment Assistance Act, which provided for liberalized unemployment benefits and coverage and for more public employment. Congress has since enacted, and I have signed into law, two employment assistance acts derived from my proposals. One of these measures, the Emergency Jobs and Unemployment Assistance Act, provides unemployment benefits to workers not covered by the regular unemployment insurance system and provides increased job opportunities in the public sector. The other measure, the Emergency Unemployment Compensation Act, extends the length of time that workers covered by the regular unemployment insurance system are eligible for benefits. My budget recommendations include outlays of \$17.5 billion in 1976 for income support for the unemployed, both under these two acts and under the regular unemployment compensation programs. Another \$1.3 billion will be spent for increased public sector jobs.

Budget reductions.—While recommending temporary measures to help the economy and to provide greater assistance to the unemployed, I have sought, on an item-by-item basis, to eliminate non-essential spending and avoid commitment to excessive growth of Federal spending in the long run. I am proposing no new spending initiatives in this budget other than those for energy. I am also proposing that the allowable increase in Federal pay and in benefit payments to individuals that currently are linked by law to increases in consumer price levels be limited to 5% through June 30 of next year. To be equitable, this ceiling should apply to all these programs. This limit will save \$6 billion in 1976 and permit us to concentrate maximum resources on direct efforts to speed economic recovery, including tax reduction.

In addition, I have previously asked the Congress to agree to a series of measures that would reduce outlays. In some cases the Congress has done so; in others it has overturned my proposals. Those economy measures to which Congress has not objected are reflected in my budget recommendations. These measures will provide \$8 billion in savings in 1976. Further program reductions recommended in this budget will save another \$3 billion. Unless the Congress concurs with the proposals now before it, including those advanced in this budget, outlays—and thus the deficit—will be about \$17 billion greater in 1976 than the figure estimated in this budget. It is therefore essential that the tax cuts I am proposing be considered in conjunction with these savings proposals.

My proposal to place a temporary limit on civil service and military pay increases recognizes that the Federal Government must set an

example for the rest of the economy, and that Federal employees generally enjoy considerably greater job security than the average worker under current economic conditions. I believe that most Federal employees will understand that some restraint on their pay increases is appropriate now to help provide benefits and increased job opportunities for those who are unemployed.

I urge the Congress to accept this recommendation. I especially urge the private sector—labor and management alike—to follow this example and minimize price and wage increases.

I have proposed a similar temporary limit on the automatic increases in benefit programs linked to changes in consumer prices. These programs include Social Security, Railroad Retirement, Federal employee retirement and disability systems, military retired pay, Supplemental Security Income, and the food stamp and child nutrition programs. My proposal is made in the context of the very large increases that have occurred in these programs in recent years—increases well in excess of the rate of inflation. For example, between 1970 and 1975, average payments per Social Security beneficiary have increased 22% in constant prices—that is, *after* adjusting for the 38% rise in consumer prices. Both benefit increases and growth in the number of beneficiaries have contributed to an increase in outlays for these programs from \$39 billion in 1970 to an estimated \$91 billion in 1975.

With thousands of workers being laid off while considerable inflationary momentum persists, I believe that modest restraint on Federal pay raises and on the growth of Federal benefit programs is an equitable way to keep the budget from perpetuating inflation.

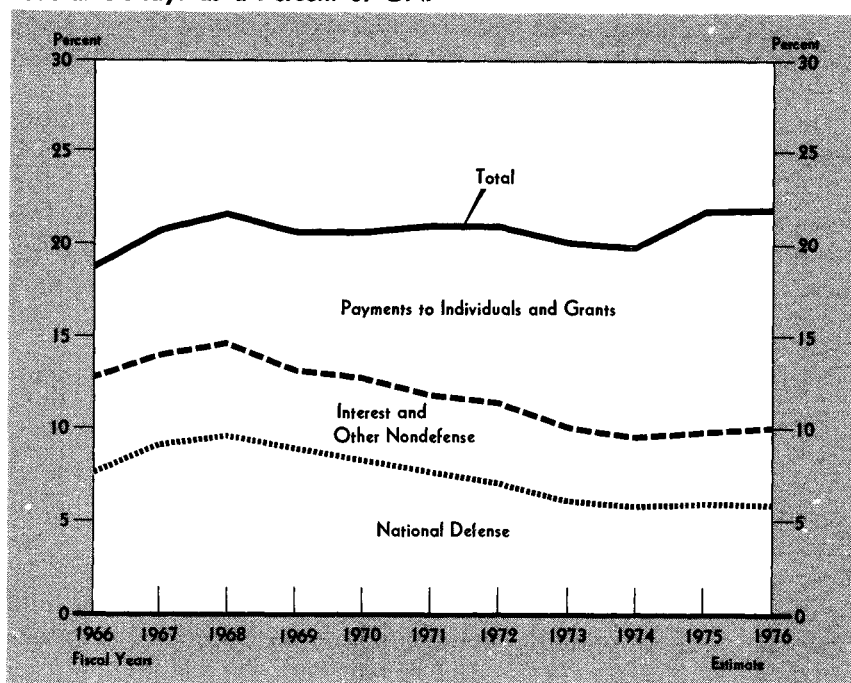
BUDGET TRENDS AND PRIORITIES

The Federal budget both reflects our national priorities and helps to move the Nation toward their realization. Recent years have seen a significant shift in the composition of the Federal budget. The proportion of the budget devoted to defense has declined substantially since 1964, with a corresponding increase in the nondefense proportion of the budget. This shift has been particularly rapid since 1969, due in part to the end of American combat involvement in Vietnam.

Defense outlays remained virtually level in current dollar terms from 1969 to 1974, absorbing substantial cost increases—including the pay raises necessary to establish equitable wage levels for our servicemen and women and to make possible the transition to an all-volunteer armed force. Defense programs have undergone large reductions in real terms—reductions of about 40% since 1969 in manpower and materiel. In consequence, defense outlays have been a decreasing share of our gross national product, falling from 8.9% in 1969 to 5.9% in 1976.

At the same time, Federal nondefense spending has increased substantially in both current and constant dollar terms, growing from

Federal Outlays as a Percent of GNP



11.6% of the gross national product in 1969 to an estimated 16.0% in this budget. In the process, the form that Federal spending takes has shifted dramatically away from support for direct Federal operations and toward direct benefits to individuals and grants to State and local governments. About a third of the latter also help to finance payments to individuals. Both legislated increases and built-in program growth have contributed to the doubling of outlays for domestic assistance in the past five years. The sharp drop in defense manpower and procurement has helped make this possible without tax increases or larger deficits.

It is no longer realistically possible to offset increasing costs of defense programs by further reducing military programs and strength. Therefore, this budget proposes an increase in defense outlays in current dollars that will maintain defense preparedness and preserve manpower levels in the face of rising costs. These proposals are the minimum prudent levels of defense spending consistent with providing armed forces which, in conjunction with those of our allies, will be adequate to maintain the military balance. Keeping that balance is essential to our national security and to the maintenance of peace.

In 1969, defense outlays were nearly one-fifth more than combined outlays for aid to individuals under human resource programs and for

aid to State and local governments. Despite the increase in current-dollar defense outlays, this budget—only seven years later—proposes spending twice as much money for aid to individuals and State and local governments as for defense.

Outlays for assistance to individuals and to State and local governments will rise from \$140 billion in 1974 to \$173 billion in 1975, and \$190 billion in 1976. These increases include the costs of the emergency unemployment assistance measures enacted last December, together with increased outlays under the regular unemployment insurance system. Outlays for other benefit programs, including Social Security, Supplemental Security Income, Medicare, and Medicaid, will also increase substantially.

The budget carries forward a philosophy that stresses an appropriate separation of public and private sector responsibilities. Within the sphere of public sector responsibilities, it calls for Federal emphasis on meeting national problems and encourages State and local responsibility and initiative in meeting local and statewide needs. Broader Federal aid to States and localities and a reduction in the Federal restrictions imposed as requirements for this aid are key elements of this philosophy. In 1974, Federal aid supplied 21% of total State and local government receipts, more than twice the percentage of two decades earlier. My budget recommends Federal grants-in-aid of \$56 billion in 1976.

ENERGY

The fourfold increase in oil prices dictated by oil-exporting countries has been a major factor in the sharp inflationary surge of the past year and a half. It endangers the health of world trade and is creating significant financial and economic disruption throughout the world. Among other things, the resulting high fertilizer prices are hampering efforts to increase world agricultural production, thereby aggravating the world food problem.

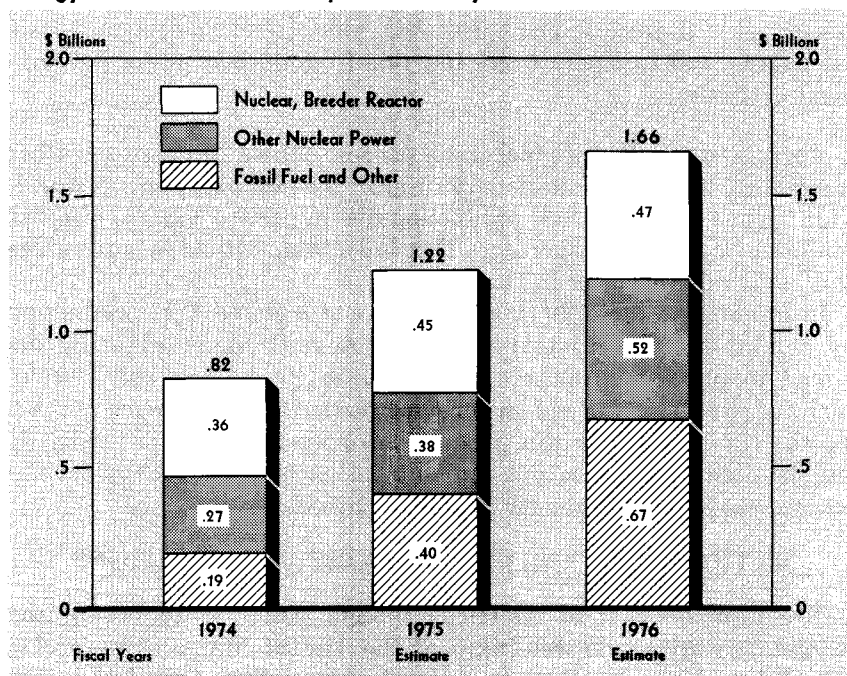
Fuel conservation.—I continue to believe that fuel conservation and a reduction of world oil prices are in the long-term interest of both consumer and producer countries. Accordingly, I have proposed a series of stringent fuel conservation measures, including taxes on petroleum and natural gas offset by income tax reductions, payments to low-income individuals, and increased aid to State and local governments. On balance, this program will preserve consumer and business purchasing power while strongly discouraging petroleum consumption. Amendments to the Clean Air Act and other measures I have proposed will contribute to substantial improvement in automobile gasoline

mileage and allow greater use of domestic coal for electric power generation, thus further reducing our need for imported oil.

At the same time, my Administration is pursuing diplomatic efforts to alleviate financial and supply problems in the industrialized world.

Development of domestic energy sources.—Fuel conservation measures and stronger diplomatic efforts are only part of the solution to the energy problem. Vigorous efforts to speed development of our vast domestic energy resources—particularly oil, gas, coal, and nuclear—are also essential. As part of these efforts, my Administration has worked out a comprehensive plan for leasing the offshore oil and gas resources of our Outer Continental Shelf. Studies are underway to insure that development and production will be accomplished safely and in an environmentally acceptable manner. We also seek responsible use of our extensive Naval Petroleum Reserves in California and Alaska and are taking steps to increase our use of our vast domestic coal reserves. These measures, including workable and precise legislation regulating strip mining, seek a proper balance between energy needs and environmental considerations. I will propose

Energy Research and Development Outlays



legislation to assist certain utilities facing serious financial difficulties and to encourage utilities to use fuels other than oil and natural gas. Increased domestic supplies, including establishment of a strategic petroleum storage system, coupled with fuel conservation, will help reduce our dependence upon petroleum imports and our vulnerability to interruption of foreign supplies.

In addition, the Federal Government has further expanded its research and development program to provide the new and improved technologies necessary for increasing the use of our domestic energy resources. Outlays for energy research and development will be \$1.7 billion in 1976, an increase of 36% over 1975 and 102% over 1974. My budget recommendations continue our vigorous nuclear research and development program and further accelerate nonnuclear energy research and development—particularly in coal and solar energy. To provide a better organizational framework for this effort, last October I signed into law an act creating the Energy Research and Development Administration, which brings together within a single agency the Government's various research and development programs relating to fossil fuels, nuclear energy, and other energy technologies such as geothermal and solar. An independent Nuclear Regulatory Commission has also been established to improve the regulatory process associated with nuclear plant licensing, safety, and nuclear materials safeguards, and to separate this function from nuclear power development activities.

Agriculture.—Besides fuel costs, the cost of food has been the other special problem in the inflationary surge of the past two years. A worldwide decline in agricultural production due in part to adverse weather conditions has created shortages that have been critical in some areas and have sent world food prices soaring.

In response to these shortages, we have stimulated U.S. production by eliminating Government-imposed crop restrictions originally designed to prevent surpluses. Our increased production will help to curb inflation and will aid in relieving severe food shortages abroad. To the extent that we can produce beyond our domestic needs, we will be able to increase our agricultural exports and share our increased supplies with hungry peoples overseas.

NATIONAL SECURITY AND FOREIGN RELATIONS

The ultimate goal of American foreign policy is to ensure the freedom, security, and well-being of the United States as part of a peaceful and prosperous international community. Our diplomacy, backed by a strong national defense, strives to strengthen this international community through the peaceful resolution of international disputes, through arms control, and by fostering cooperation and

mutual restraint. We seek a healthy world economy through expanded trade, cooperative solutions to energy problems, and increased world agricultural production to meet mankind's need for food. In today's interdependent world, each of these objectives serves our own national interest even as it helps others.

National security.—The Vladivostok understanding, which I reached with General Secretary Brezhnev of the Soviet Union, represents a major step on the long and arduous road to the control and eventual reduction of nuclear arms. For the first time, we have reached an understanding on specific and equal limitations on strategic nuclear weapons. Once we have concluded an agreement based on these understandings, we will be prepared to take the next step—to seek further reductions, as we have already done in the case of antiballistic missile launchers.

The progress we have already made along the road to eventual strategic arms reductions has been possible only because we have remained strong. If we are to make further progress, we must act to preserve our strategic strength. My defense proposals provide for necessary force improvements and for the development of strategic alternatives necessary to maintain, within the limits of the Vladivostok agreement, a credible strategic deterrent.

More attention must now be given to maintaining an adequate balance in general purpose forces. In this area we share the burden of defense with our allies. The United States has entered into negotiations between members of NATO and of the Warsaw Pact on mutual and balanced force reductions. If those negotiations are successful, some U.S. forces stationed in Europe could safely be withdrawn. For the time being, however, the United States and its allies must maintain present manpower levels and continue to strengthen conventional combat capabilities.

In an effort to increase efficiency and achieve greater combat capability with existing manpower levels, the Army has undertaken to provide 16 active combat divisions by June of 1976 with approximately the same total number of Army personnel as was authorized for 13 divisions in June of 1974. This 16-division combat force will require additional equipment, which is provided for in my budget recommendations.

Because the welfare and survival of the United States and its allies depend upon the flow of ocean-going trade and supplies, strong naval forces are required. In recent years, the number of Navy ships has decreased, primarily as a result of the retirement of many aging ships built during World War II. The savings from this action have been used to strengthen the combat capabilities of the remaining force. This budget provides for a vigorous program of new ship construction

and modernization necessary to maintain the naval balance in the future.

Foreign relations.—In addition to maintaining a strong defense capability, the United States strives, through its diplomacy, to develop and maintain peaceful relationships among nations. Foreign assistance is both an expression of our humanitarian concern and a flexible instrument of diplomacy. Our assistance in Indochina is making an essential contribution to the security and reconstruction of the countries in that region. Additional military assistance is now necessary to enable the South Vietnamese and Cambodian Governments to defend themselves against increasing military pressure. Our assistance in the Middle East is an integral part of our diplomatic effort to continue progress toward a peaceful solution to the area's problems. An increasing portion of our economic aid program is devoted to helping developing countries improve their agricultural productivity.

Higher oil prices, widespread food shortages, inflation, and spreading recession have severely strained the fabric of international cooperation. The United States has undertaken several major diplomatic initiatives designed to help restore international economic stability. Our diplomatic efforts were instrumental in the establishment of the International Energy Agency and its program, which provides for emergency oil sharing, conservation efforts, and development of alternative energy sources. More recently, the United States proposed a \$25 billion special financing facility to assist industrialized countries in dealing with balance of payments difficulties. This new facility will supplement expanded operations of the International Monetary Fund. At the World Food Conference, in Rome, the United States proposed a number of measures to deal with the world food problem, including creation of an international system of grain reserves.

In addition, the Trade Act passed by the Congress last December will make possible a strengthening of international trade relations by enabling the United States to work with other nations toward reducing tariff and nontariff barriers to trade and improving access to supplies.

The strengthening of international trade and financial cooperation is essential if we and other nations are to cope successfully with current economic stresses. It is a prerequisite for renewed economic progress at home and abroad.

DOMESTIC ASSISTANCE

The enormous growth in recent decades of Federal programs for assistance to individuals and families, and to State and local governments, has placed heavy demands on the budget. This growth expressed the desire of a compassionate society to provide well for its

retired workers, veterans, and less fortunate members without sacrificing our proud and productive tradition of individual initiative and self-reliance. In the process, we have built a stronger partnership among the various levels of government: Federal, State, and local.

AID TO INDIVIDUALS AND TO STATE AND LOCAL GOVERNMENTS

[Dollar amounts in billions]

Item	1968	1970	1972	1974	1976	Percent increase, 1968 to 1976
Payments to individuals ¹	\$40	\$51	\$70	\$94	\$135	241
Grants-in-aid ¹	19	24	36	46	56	199
For payments to individuals.....	(6)	(8)	(15)	(16)	(18)	(201)
Other.....	(13)	(15)	(21)	(30)	(37)	(198)
Total	58	75	106	140	190	227
Memorandum:						
All other outlays.....	(121)	(122)	(126)	(128)	(159)	(32)

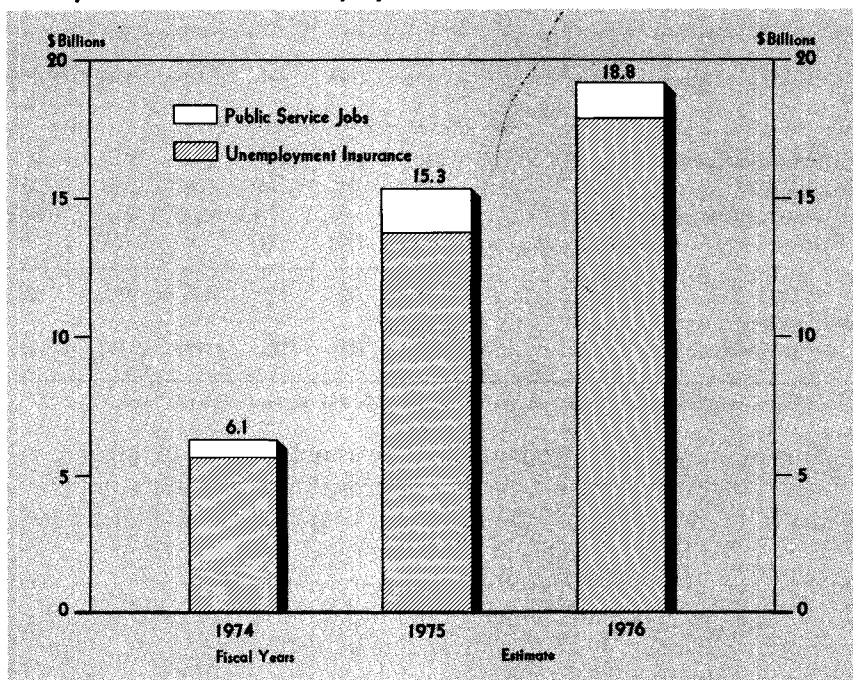
¹ Excludes military retired pay and grants classified in the national defense function.

Human resources programs.—The rapid growth of human resources programs in recent years has brought about many improvements in the well-being of the American people. Benefits under Social Security, Medicare, Medicaid, Supplemental Security Income, food stamps and veterans programs have increased substantially. In just seven years, cash benefits under social security programs will have risen from \$26 billion in 1969 to \$70 billion in 1976. They now reach 28 million beneficiaries. By 1976, six social security benefit increases will have occurred since 1969. Automatic cost-of-living adjustments to benefits are now provided by law. Allowing for the temporary 5% ceiling I have proposed on benefit increases between now and July 1976, the increases from 1970 through 1976 in the average recipient's social security benefits, taken together, will total 77%. This far exceeds the increases in the cost of living (51%) estimated for this period.

The Supplemental Security Income program began operation a year ago, replacing the various State public assistance programs for the aged, the blind, and the disabled with a more uniform and equitable national system. This broad reform has provided higher benefits for these disadvantaged groups. In addition, Federal assumption of responsibility for these programs has provided significant fiscal relief to State and local governments. This budget provides for substantial increases in administrative personnel necessary to improve services to beneficiaries both of this program, and of social security.

Outlays for the food stamp program have increased from \$248 million in 1969 to an estimated \$3.6 billion in 1976. I have undertaken reforms to simplify the administration of this program and reduce costs, while providing for more equitable treatment of beneficiaries.

Outlays for Aid to the Unemployed



Over the years, the income security of our labor force has been enhanced by liberalization of benefits and coverage under our unemployment insurance system, while increased employment opportunities have been created in areas of high unemployment. Programs derived from the special unemployment assistance measures I proposed last October have been enacted into law as the Emergency Jobs and Unemployment Assistance Act and the Emergency Unemployment Compensation Act. With these new acts, total unemployment assistance, including employment programs, will expand 207%, from \$6.1 billion in 1974 to \$18.8 billion in 1976.

Our present welfare system is inefficient and inequitable. It is wasteful not only of tax dollars but, more importantly, of human potential. Left unchanged, over the long run the situation will almost surely continue to deteriorate. I urge the Congress to work with my Administration to develop reforms that make the system simple, fair, and compassionate. This approach need not cost more, but rather can use our welfare dollars more effectively.

America needs to improve the way it pays for medical care. We should begin plans for a comprehensive national health insurance system. However, in view of the economic developments and the measures I have proposed to combat recession and inflation, I cannot now propose costly new programs. Once our current economic problems are behind us, the development of an adequate national medical insurance system should have high national priority. I urge the Congress to work with my Administration in order to devise a system that we will be able to afford.

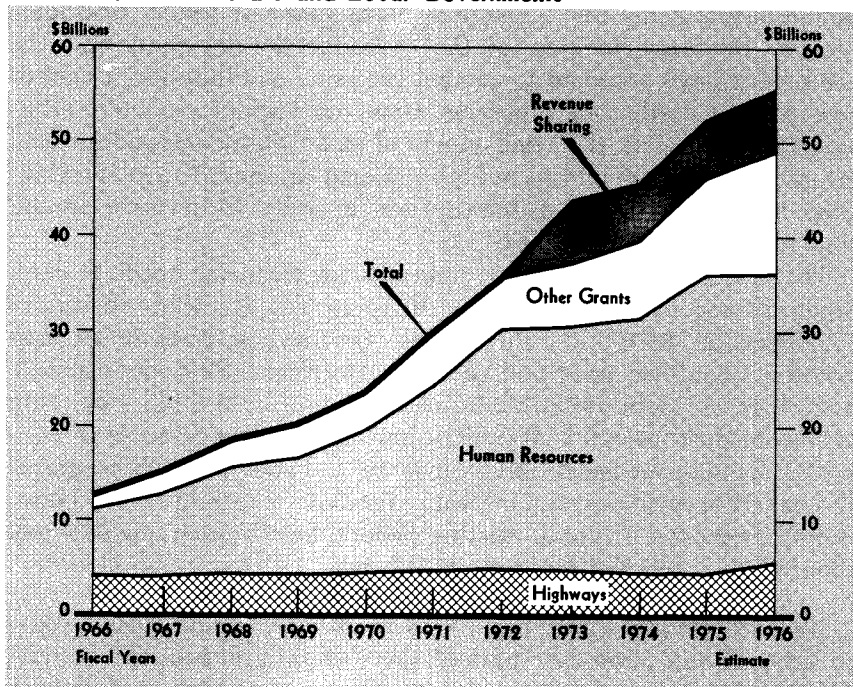
The major existing Federal programs for financing medical care, Medicare and Medicaid, are now 10 years old. Medicare outlays of \$15 billion in 1976 will help to meet the medical costs of an estimated 13.3 million aged and disabled Americans, 29% more people than were aided in 1971. Medicaid outlays of \$7.2 billion will help to pay medical care for 26 million low-income Americans in 1976—a 40% increase in beneficiaries since 1971. Federal health programs also provide health care and insurance for Federal employees, veterans, and other groups. In total, existing Federal health programs now pay about 27% of the Nation's total health bill.

General Revenue Sharing.—General Revenue Sharing has become an integral and important part of the Federal grants-in-aid system. This program has been highly successful, providing fiscal assistance that can be applied flexibly to meet the needs of States and localities according to their priorities. It has distributed assistance more equitably than before, reaching many local governments that had not received Federal aid in the past.

Current authority for general revenue sharing will expire at the end of calendar year 1976. Because I believe in the soundness of this program, I shall propose legislation extending general revenue sharing through fiscal year 1982. Prompt action by the Congress on the proposed extension will permit State and local governments to plan their future budgets more effectively and avoid the waste and inefficiencies that prolonged budgetary uncertainties would create. In addition, the energy tax equalization payments to State and local governments will be distributed according to the formula used for general revenue sharing.

Transportation.—My budget recommendations anticipate legislation that I shall propose to extend the Highway Trust Fund through 1980 for the Interstate Highway System only, and increase its funding. My proposal will focus trust fund assistance on completion of key segments of the Interstate Highway System needed to link the national system together. They will also combine a number of narrow categorical grant programs to eliminate red tape and allow localities greater

Federal Grants to State and Local Governments



flexibility in meeting their transportation problems. In 1978, States will be permitted, under this proposal, to assume over \$1 billion of Federal motor fuel tax receipts for local needs.

In order to improve the safety and efficiency of the Nation's aviation system, and to increase its responsiveness to current needs, I will propose legislation to restructure Federal airport and airway development programs. My proposal will broaden the range of aviation activities that may be financed from the Airport and Airway Trust Fund, eliminate unnecessary Federal involvement in airport investment decisions, and allocate user fees more equitably among aviation system users.

BUDGET REFORM

As demands on the budget have grown, the need for better congressional procedures for considering the budget has become increasingly clear. In the past the Congress has acted upon the budget in a piecemeal fashion, with far too little attention to the total. The Congressional Budget and Impoundment Control Act, passed last summer, mandates changes in the Federal budget and major reforms in congressional procedures for dealing with it. Under the new proce-

dures, the Congress will have a larger and better-defined role in developing sound budget and fiscal policies. Congressional organization and procedures will focus greater attention on the budget totals early in the legislative process.

Major provisions of the act require greater attention to the future-year costs of legislative proposals and ongoing programs, and establish a budget committee in each Chamber and a Congressional Budget Office to aid Congress in its consideration of budget recommendations. The shift of the fiscal year to an October-to-September basis will give the Congress more time to complete action on the budget before the fiscal year begins.

The act also provides for a closer working relationship between the Congress and the executive branch in controlling outlays. I look forward to a new era of fruitful cooperation between the legislative and executive branches on budgetary matters, a cooperation that will enhance fiscal responsibility, make the budget a more useful instrument of national policy, and promote a more careful allocation of limited resources.

During the past six years, the budget has become increasingly forward-looking, focusing attention on the future effects of budget proposals. The new act builds upon this initiative with the requirement that the budget present more extensive five-year projections of outlays and receipts. These projections indicate the large natural increase in receipts resulting from rising incomes and profits as the economy recovers. These increased receipts, coupled with *prudent fiscal restraint*, will make it possible to avoid deficits that would be inflationary when the economy returns to high employment.

The Government strongly affects the economy in many ways not fully reflected in the budget. These influences include tax expenditures such as those that encourage homeownership and business investment; and the operations of Federal or Government-sponsored enterprises, particularly in the credit field, that are excluded from the budget. The new act recognizes the importance of these factors by requiring that they be given greater consideration in connection with the budget.

CONCLUSION

As we approach our national bicentennial, difficult challenges lie before us. The recommendations in this budget address the Nation's problems in a direct, constructive, and responsible fashion. They are designed to move the Nation toward economic health and stability. They meet human needs. They provide for the strong defense essential to our national security and to our continuing efforts to maintain world peace.

Looking beyond the bicentennial, toward the year 2000, the practical limits to the growth of the Federal Government's role in our society become increasingly clear. The tremendous growth of our domestic assistance programs in recent years has, on the whole, been commendable. Much of the burden of aiding the elderly and the needy has been shifted from private individuals and institutions to society as a whole, as the Federal Government's income transfer programs have expanded their coverage.

These programs cannot, however, continue to expand at the rates they have experienced over the past two decades. Spending by all levels of government now makes up a third of our national output. Were the growth of domestic assistance programs to continue for the next two decades at the same rates as in the past 20 years, total government spending would grow to more than half of our national output. We cannot permit this to occur. Taxation of individuals and businesses to pay for such expansion would simply become insupportably heavy. This is not a matter of conservative or liberal ideology. It is hard fact, easily demonstrated by simple extrapolation. We must begin to limit the rate of growth of our budgetary commitments in the domestic assistance area to sustainable levels.

The growth of these domestic assistance programs has taken place in a largely unplanned, piecemeal fashion. This has resulted in too many overlapping programs, lack of coordination, and inequities. Some of the less needy now receive a disproportionate share of Federal benefits, while some who are more needy receive less. We must redouble the efforts of the past five years to rationalize and streamline these programs. This means working toward a stable and integrated system of programs that reflects the conscience of a compassionate society but avoids a growing preponderance of the public sector over the private. It also means decentralizing Government operations and developing a closer partnership among the Federal Government, State and local governments, and the individual private citizen.

The Congress will approach this budget in a new way, with new legislative machinery and procedures. I pledge to work in a spirit of cooperation with the Congress to make this effort a success. The tasks before us provide difficult tests: to meet immediate economic problems; to relate our limited Federal resources more clearly to current national priorities; and to develop long-term strategies for meeting Federal responsibilities as we begin our third century. I am confident of success.

GERALD R. FORD.

FEBRUARY 3, 1975

PART 2

PERSPECTIVES
ON THE BUDGET

PERSPECTIVES ON THE BUDGET

This part of the budget discusses several subjects that relate to budget totals and explains certain terms used in the budget message. The first section explains budget authority and its relationship to budget outlays. The second discusses budget funds and Federal debt and how changes in Federal debt are related to budget fund surpluses or deficits. This is followed by a section that reconciles the estimates of uncontrollable outlays for 1974 as originally published with the figures that were actually realized. The final section, on fiscal activities outside the Federal budget, examines the scope and nature of the outlays of off-budget Federal agencies and privately owned Government-sponsored enterprises.

BUDGET AUTHORITY

The Congress must provide budget authority, generally in the form of appropriations, before Federal agencies can incur obligations that

BUDGET AUTHORITY

[In billions of dollars]

Description	1974 actual	1975 estimate	1976 estimate
Available through current action by the Congress:			
Enacted and pending.....	202.0	250.8	-----
Proposed in this budget ¹	-----	13.1	241.0
To be requested separately:			
Under existing legislation.....	-----	.2	.2
Upon enactment of proposed legislation.....	-----	— .5	2.3
Allowances:			
Civilian agencies ²	-----	.8	8.3
Department of Defense—Military ³	-----	-----	1.4
Subtotal available through current action by the Congress.....	202.0	264.3	253.3
Available without current action by the Congress (permanent authorizations):			
Trust funds (existing law).....	107.5	125.6	130.3
Interest on the public debt.....	29.3	32.9	36.0
Other.....	13.4	16.0	15.6
Deductions for offsetting receipts.....	—38.3	—43.7	—49.4
Total budget authority.....	313.9	395.1	385.8

¹ Includes proposed increases of \$1.8 billion in 1975 and \$2.0 billion in 1976 that are offset in the totals by interfund transactions.

² Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

³ Includes allowances for civilian and military pay raises for Department of Defense.

commit the Government to make expenditures or loans. For 1976, a total of \$385.8 billion of new budget authority is recommended.

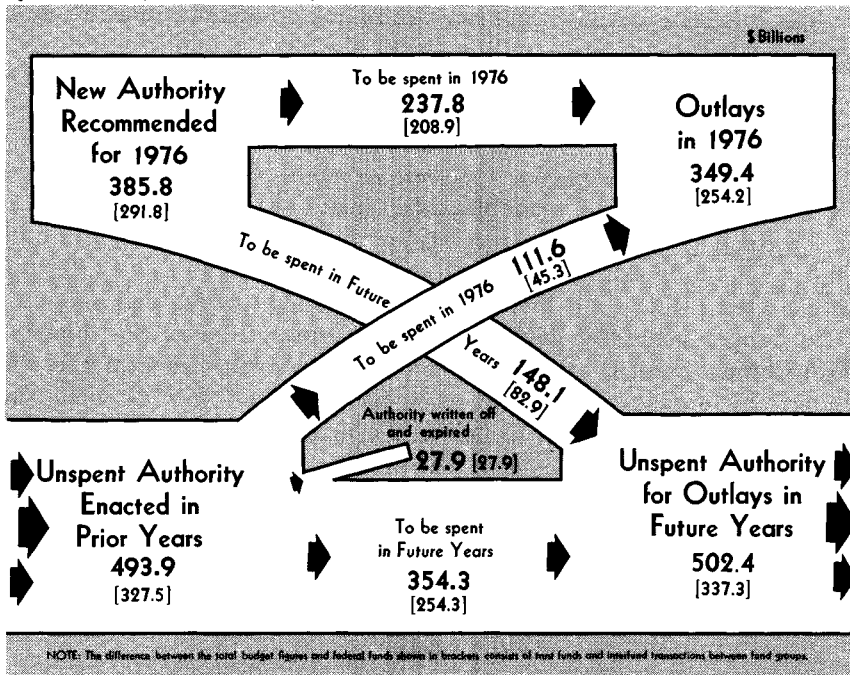
The Congress will have to act on \$253.3 billion of this total new budget authority proposed for 1976 in order for it to become available. The remaining \$132.6 billion will be available under existing laws without further action by the Congress. Such authority consists mainly of the receipts of most trust fund programs, which are automatically appropriated by existing law, and interest on the public debt, for which budget authority is automatically provided under a permanent appropriation enacted in 1847.

Not all of the new budget authority provided for 1976 will be obligated or spent in that year.

- Budget authority for most trust funds authorizes expenditure of the funds' receipts from special taxes and from Federal fund payments to the trust funds, to be used as needed over a period of years for benefit payments and other purposes specified by law.
- Budget authority for many construction and procurement programs covers the estimated full cost of projects at the time they are started, although the outlays will occur over a number of years as work on the projects progresses.

Relation of Budget Authority to Outlays — 1976 Budget

Figures in brackets represent Federal funds only



- Budget authority for many insurance and direct or guaranteed loan programs provides financing for a period of years, and may include contingency amounts to be used only in the event of defaults or other claims on the programs.

In keeping with the intent of the Congressional Budget Act of 1974, the measure of budget authority for the subsidized housing programs has been expanded in this budget. Budget authority for these programs now reflects the maximum Federal payment permitted under new authority to make contracts for very long periods, up to 40 years. This change in treatment increases the unspent authority enacted in previous years by \$131 billion and is a further reason why some of the budget authority provided for 1976 will not be spent until later years.

As a result of these factors, a substantial amount of budget authority carries over from one year to the next. Most of this is earmarked for specific uses and is not available for new program proposals.

As shown in the preceding chart, \$111.6 billion of outlays in 1976, 32% of the total, will be made under budget authority enacted in previous years. Conversely, 38% of the new budget authority proposed for 1976 will not result in outlays until future years.

BUDGET FUNDS AND THE FEDERAL DEBT

The budget is divided between two major groups of funds: Federal funds and trust funds.

The Federal funds are derived mainly from taxes and borrowing. Most of these funds are not restricted by law to any specific Government purpose. The trust funds, on the other hand, collect certain taxes and other receipts for specified purposes, such as the payment of social security and unemployment insurance benefits.

The budget combines the receipts and outlays of both Federal funds and trust funds and deducts the various transactions that occur between them. Hence, the Federal budget is called the "unified budget." The budget generally displays the net transactions of the Federal Government with the public, except for the transactions of the off-budget Federal agencies. Thus, as is shown in the following table, the unified budget surplus or deficit is the primary determinant of the change in Federal debt held by the public.¹ Since 1974, the deficit of the off-budget Federal agencies has also become an important determinant of the change in Federal debt held by the public.

The deficit expected for 1976 and the other factors noted in the preceding table will increase the Federal debt held by the public from \$389.6 billion at the end of 1975 to \$453.1 billion at the end of 1976.

¹ Federal debt held by the public includes debt held by the Federal Reserve System.

BUDGET FINANCING AND CHANGE IN DEBT OUTSTANDING

(In billions of dollars)

Description	1974 actual	1975 estimate	1976 estimate
Budget surplus or deficit (—)	—3.5	—34.7	—51.9
Surplus or deficit (—) of off-budget Federal agencies	—2.7	—13.9	—10.6
Total surplus or deficit (—)	—6.1	—48.6	—62.5
Means of financing other than borrowing from the public:			
Decrease or increase (—) in cash and monetary assets.....	2.5	3.1	— .4
Increase or decrease (—) in liabilities for:			
Checks outstanding, etc.....	— .9	1.5	—1.5
Deposit fund balances.....	—*	— .1	.2
Seigniorage on coins.....	.3	.6	.7
Increment on gold.....	1.2	.....	.....
Total means of financing other than borrowing from the public	3.1	5.1	—1.0
Total requirements for borrowing from the public	—3.0	—43.5	—63.5
Change in debt held by the public	3.0	43.5	63.5
Change in Federal agency investments in Federal debt:			
Federal funds.....	.7	.8	.7
Trust funds.....	14.9	8.6	3.4
Off-budget Federal agencies.....	— .9	— .5	— .2
Total change in Federal agency investments in Federal debt	14.8	8.8	3.9
Change in gross Federal debt	17.8	52.3	67.4

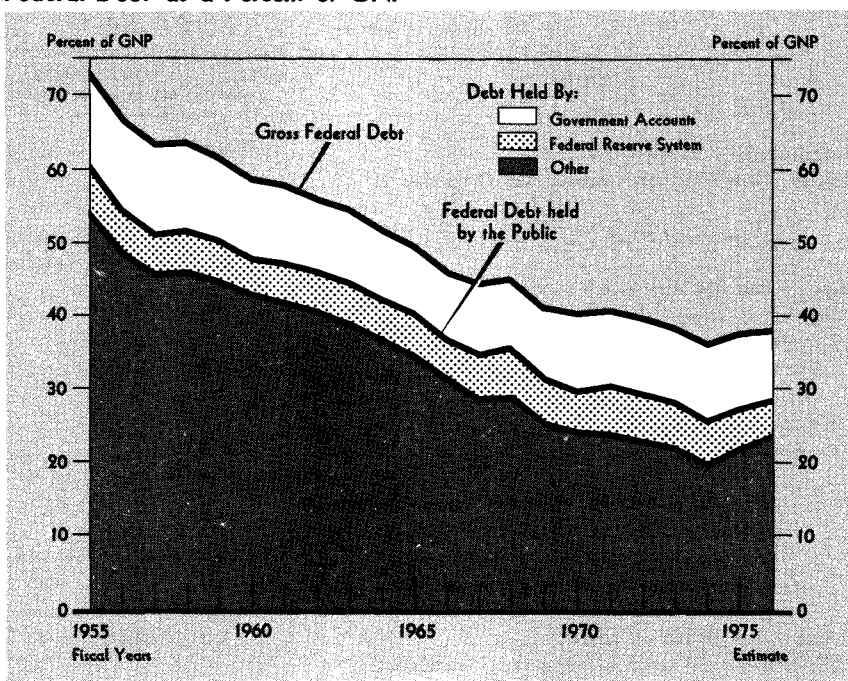
* Less than \$50 million.

As shown in the chart on the next page, the debt held by the public has grown much more slowly than gross national product for most years during the past two decades, although during 1975 and 1976 the debt held by the public is expected to grow faster.

Gross Federal debt is the sum of the debt held by the public and the debt held by the Government itself, such as the investments in Treasury debt by the social security trust funds. The Federal funds deficit is the principal determinant of changes in gross Federal debt. As of 1975, however, the off-budget agencies also have an important effect.

Gross Federal debt is expected to rise from \$538.5 billion on June 30, 1975, to \$605.9 billion on June 30, 1976. As the lower section of the preceding table indicates, \$3.9 billion of this increase will be in debt held by trust funds and other Federal agencies, reflecting mainly the investment of trust fund surpluses in Treasury debt.

Federal Debt as a Percent of GNP



The gross Federal debt consists almost entirely of securities issued by the Treasury Department. However, a few Government agencies are authorized to issue their own debt instruments to the public or to other Government agencies and funds. Such borrowing is part of the gross Federal debt. At the end of 1974 the outstanding debt of such agencies that was held by the public was \$12.0 billion. This debt is expected to fall by small amounts in 1975 and 1976 due to the operations of the recently established Federal Financing Bank, which buys new issues of agency debt and finances its purchases through Treasury borrowing. To prevent double-counting, these holdings are not included in gross Federal debt. Consequently, the change in agency debt is largely determined by the repayment of securities that have matured.

Almost all Treasury debt issues are covered by a statutory debt limit, but most borrowing by Federal agencies other than the Treasury is excluded from this limit. The debt subject to statutory limit thus includes not only most of the Federal debt held by the public but also most of the Federal debt held internally by the Government itself.

The concept of Federal debt subject to statutory limit is roughly consistent with the administrative budget concept that was used until

the 1969 budget. The administrative budget was similar in concept to the Federal funds part of the unified budget. As a result, changes in the Federal debt subject to limit are more closely related to the Federal funds surplus or deficit than to the unified budget surplus or deficit.²

FEDERAL FUNDS FINANCING AND CHANGE IN DEBT SUBJECT TO LIMIT

[In billions of dollars]

Description	1974 actual	1975 estimate	1976 estimate
Federal funds surplus or deficit (—)	—17.5	—43.0	—54.9
Effect of outlays of off-budget Federal agencies on debt subject to limit	—1.2	—13.7	—10.4
Total, amount to be financed	—18.7	—56.8	—65.3
Means of financing other than borrowing:			
Decrease or increase (—) in cash and monetary assets.....	2.5	3.1	— .4
Increase or decrease (—) in liabilities for:			
Checks outstanding, etc.....	—1.8	1.3	—1.9
Deposit fund balances.....	.1	— .1	.2
Seigniorage on coins.....	.3	.6	.7
Increment on gold.....	1.2	.....	.....
Total, means of financing other than borrowing	2.3	4.9	—1.4
Decrease or increase (—) in Federal funds investments in Federal debt.....	— .7	— .8	— .7
Increase or decrease (—) in Federal funds debt not subject to limit.....	.2	— .2	— .2
Total requirements for borrowing subject to debt limit	—16.9	—52.8	—67.6
Change in debt subject to limit	16.9	52.8	67.6

The Federal funds deficit in 1976 is estimated to be \$54.9 billion, and the debt subject to limit is estimated to increase by \$67.6 billion. The preceding table shows that the major source of the difference between these two figures is the effect of the outlays of off-budget agencies.

A substantial part of the Federal funds deficit—and, therefore, a substantial part of the growth in debt subject to limit—is associated with transactions between Federal funds and trust funds. These transactions consist primarily of Federal funds payments to social insurance trust funds (such as the Federal Government's contribution for supplementary medical insurance and the Federal payment to finance the unfunded liability of the civil service retirement fund) and interest paid on Treasury debt held by trust funds.

² Federal debt is discussed further in Special Analysis C, "Borrowing, Debt, and Investment," in Special Analyses, Budget of the United States Government, Fiscal Year 1976.

FEDERAL FUNDS RECEIPTS AND OUTLAYS

[In billions of dollars]

Description	1974 actual	1975 estimate	1976 estimate
Outlays (by agency):			
Department of Defense military functions and military assistance ¹	79.0	85.0	92.6
Department of the Treasury:			
Interest on the debt	29.3	32.9	36.0
Other	6.8	6.9	7.7
Department of Health, Education, and Welfare	30.5	35.9	37.3
Veterans Administration	13.2	15.2	15.3
Department of Agriculture	9.8	8.8	9.6
Department of Housing and Urban Development	4.8	5.5	7.1
All other agencies	25.5	38.1	40.5
Allowances ² .....	.....	.7	8.0
Total	198.7	229.0	254.2
Receipts	181.2	186.0	199.3
Deficit	17.5	43.0	54.9
Change in debt subject to limit	16.9	52.8	67.6

¹ Includes allowances for civilian and military pay raises for Department of Defense.² Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

From 1965 through 1974, there was a cumulative Federal funds deficit of \$172 billion, of which \$85 billion was attributable to transactions with trust funds and the remaining \$87 billion was attributable to transactions with the public.³ As occurred in 1969, a significant Federal funds deficit can exist when there are surpluses in the unified budget and in the transactions of the Federal funds with the public. The relevant figures for 1974 through 1976 are shown in the following table:

³ For purposes of this comparison, payments from Federal funds to the general revenue sharing trust fund are treated as transactions with the public instead of transactions with a trust fund; and the corresponding payments from the general revenue sharing trust fund to the public are accordingly omitted. This is because the general revenue sharing trust fund has no independent source of funding but serves only as a channel through which Federal funds money is paid to the public.

BUDGET SURPLUS OR DEFICIT (—) BY FUND GROUP¹

[In billions of dollars]

Description	1974 actual	1975 estimate	1976 estimate
Federal funds:			
Transactions with the public.....	-2.8	-23.7	-33.3
Transactions with trust funds.....	-14.7	-19.4	-21.6
Total.....	-17.5	-43.0	-54.9
Trust funds:			
Transactions with the public.....	-7	-11.0	-18.5
Transactions with Federal funds.....	14.7	19.4	21.6
Total.....	14.0	8.3	3.1
Budget total:			
Federal funds.....	-17.5	-43.0	-54.9
Trust funds.....	14.0	8.3	3.1
Total.....	-3.5	-34.7	-51.9

¹ For purpose of presentation in this table, payments from Federal funds to the general revenue sharing trust fund are treated as transactions with the public instead of transactions with a trust fund; and the corresponding payments from the general revenue sharing trust fund to the public are accordingly omitted. This is because the general revenue sharing trust fund has no independent source of funding but serves only as a channel through which Federal funds money is paid to the public.

RECONCILIATION OF ACTUAL AND ESTIMATED RELATIVELY UNCONTROLLABLE OUTLAYS

This section of the budget explains the differences between actual outlays for major relatively uncontrollable programs in 1974—the last completed fiscal year—with the original budget estimates for that year. The Congressional Budget Act of 1974 (Public Law 93-344) requires that this information be included in each budget, beginning with the one for 1978, at which time it must be provided for 1976. The information is being added to the budget 2 years earlier to facilitate the transition to the new congressional budget review process.

Outlays are considered to be relatively uncontrollable in any one year when Government decisions in that year can neither increase nor decrease them without changing existing substantive law. The amounts estimated for relatively uncontrollable outlays, however, may not be actually realized for a number of reasons. For example, legislation may raise benefit rates, the number of beneficiaries under a program may differ from the number estimated, and external conditions such as the interest rates required to sell Federal debt may differ from what was assumed.

The following table shows the differences between actual outlays for major relatively uncontrollable programs in 1974 and the estimated amounts shown in the 1974 budget, which was transmitted to the Congress in January 1973. The list of such programs in this table is the same as in table 14 (Controllability of Budget Outlays) in Part 9 of this year's budget. The January 1973 estimate of uncontrollable outlays did not include the outlay effect of legislation being proposed. This standard practice is consistent with the definition of uncontrollable outlays stated above. Where legislation was enacted that significantly affected relatively uncontrollable outlays in 1974, it is identified in the discussion below. As the table shows, actual outlays for uncontrollable programs, in total, were \$2.1 billion higher than originally estimated. The discussion below explains the major differences listed in the table.

RELATIVELY UNCONTROLLABLE OUTLAYS FOR 1974

[In billions of dollars]

Descriptions	January 1973 estimate ¹	Actual	Change, actual less estimate
Open-ended programs and fixed costs:			
Payments for individuals:			
Social security and railroad retirement.....	56.6	57.6	1.0
Federal employees' retirement and insurance.....	9.6	10.8	1.2
(Military retired pay).....	(4.7)	(5.1)	(.4)
(Other).....	(4.9)	(5.7)	(.8)
Unemployment assistance.....	5.9	6.5	.6
Veterans' benefits: pensions, compensation, education, and insurance.....	9.1	10.0	.9
Medicare and medicaid.....	17.9	17.2	-.7
Housing payments.....	2.0	1.8	-.2
Public assistance and related programs.....	10.9	11.5	.6
Subtotal, payments for individuals.....	112.0	115.4	3.4
Net interest.....	18.7	21.5	2.8
General revenue sharing.....	6.0	6.1	.1
Farm price supports (CCC).....	2.7	1.0	-1.7
Other open-ended programs and fixed costs.....	7.2	6.8	-.5
Total, open-ended programs and fixed costs.....	146.7	150.8	4.1
Outlays for prior-year contracts and obligations: ²			
National defense.....	³ 21.6	20.9	-.7
Civilian programs.....	³ 24.1	22.9	-1.3
Total, outlays from prior-year contracts and obligations..	45.7	43.8	-2.0
Total, relatively uncontrollable outlays.....	192.4	194.5	2.1

¹ Based on the controllability classification used in the 1976 budget.

² Excluding prior-year contracts and obligations for activities shown as "open-ended programs and fixed costs."

³ Adjusted to make the functional classification consistent with that used in the 1976 budget.

Social security and railroad retirement outlays exceeded the original estimate by \$1.0 billion, with social security outlays up by \$0.4 billion and railroad retirement benefits up by \$0.6 billion. The legislated 7% benefit increase that became effective in March 1974 increased social security outlays by almost \$1.0 billion over the original estimate. This increase was partly offset by an overestimate of the average level of payments per beneficiary. The increase in railroad retirement benefits was due almost entirely to legislation that extended temporary benefit increases enacted in 1970, 1971, and 1972.

Outlays for Federal retirement and insurance programs were \$1.2 billion higher than originally estimated. Much of this increase was due to higher inflation, which produced larger and more frequent cost-of-living increases than anticipated in the 1974 budget. Benefits for these programs increase automatically whenever the consumer price index goes up by 3% over the base period and maintains that level for 3 months. The consumer price index for 1974 was about 6½% higher than estimated. In addition, the number of retirees was greater than originally estimated. Finally, unanticipated changes in the financing arrangements for the Federal employees life insurance program raised outlays by \$150 million.

The \$0.6 billion increase in unemployment assistance is explained partly by an underestimate of unemployment. The benefit estimates in the 1974 budget were based on a 1974 unemployment rate of 4.6%, as compared to the actual rate of 5.0% for that year. In addition, legislation extending unemployment benefits (Public Laws 93-53 and 93-156) added \$0.3 billion to the original estimate.

The \$0.9 billion increase in veterans benefits was due largely to unanticipated increases in the veterans readjustment benefits program stemming from the GI Bill amendments of 1972 (Public Law 92-540). In addition, legislation increased outlays for pension and burial benefits by \$0.1 billion (Public Laws 93-177 and 93-43).

Medicare outlays were \$1.2 billion lower than originally estimated, while medicaid outlays were \$0.6 billion higher. The medicare shortfall resulted largely from an overestimate of hospital insurance benefits for the disabled, who were first covered by medicare in 1974. This new program was utilized considerably less than anticipated. The original estimate of medicaid outlays assumed that States would respond to legislation enacted in 1972 that permitted them to reduce expenditures below existing levels (Public Law 92-603). The \$0.6 billion increase in medicaid outlays was due primarily to the States not making these changes.

The \$0.2 billion overestimate of housing payments resulted from a shortfall in the estimated number of subsidized units under payment at the end of the year. Fewer units were financed because of unanticipated delays in processing applications for multifamily housing due

to environmental and other reviews, and because of delays in implementing the new leased housing program.

Outlays for public assistance and related programs were \$0.6 billion higher than originally estimated, with virtually all the increase for food stamp payments. This upward revision resulted in large part from the Agriculture and Consumer Protection Act of 1973 (Public Law 93-86), which mandated a 22% increase in the food stamp allotment and a major expansion of the eligible population. Cash outlays for public assistance, disabled coal miner benefits, and the supplemental security income program were all within \$0.1 billion of the original estimate.

The single largest revision in 1974 uncontrollable outlays was an increase of \$2.8 billion for net interest. The original estimate assumed that the average rate on Treasury bills would remain at its December 1972 level of about 5%. Short-term rates increased sharply from this level, however, and a year later the average rate on Treasury bills was a full 3 percentage points higher. This sharp increase in interest rates more than offset the effect of lower amounts of debt outstanding than had originally been estimated.

The \$1.7 billion lower payment for farm price supports resulted from large increases in commodity prices due to a shortfall in world agricultural output and the devaluation of the dollar. The higher prices, especially for grain, reduced outlays for price support loans (—\$1.1 billion), commodity purchases (—\$0.3 billion), and extension of export credit (—\$0.3 billion).

Outlays from prior-year contracts and obligations were \$2.0 billion lower than originally estimated, with most of the overestimate in civilian programs. The major overestimates were for the Environmental Protection Agency (—\$0.8 billion) and the Department of Agriculture (—\$0.4 billion).

FISCAL ACTIVITIES OUTSIDE THE FEDERAL BUDGET

The budget does not include several fiscal activities of the Federal Government that result in spending similar to budget outlays. Two major exclusions—the off-budget activities of Federal agencies and the activities of privately owned Government-sponsored enterprises⁴—are discussed in some detail below.⁵

Outlays of off-budget Federal agencies and Government-sponsored enterprises.—Off-budget Federal agencies are federally owned and controlled, but their transactions have been excluded from the budget totals under provisions of law. Therefore, their fiscal activities are not reflected in either budget outlays or the budget sur-

⁴ Detailed financial statements for these organizations are contained in "Annexed Budgets," Part IV of the Appendix, Budget of the United States Government, Fiscal Year 1976.

⁵ The Exchange Stabilization Fund and the Board of Governors of the Federal Reserve System (but not the Federal Reserve banks) are Federal entities. They are excluded from the budget and from this discussion.

plus or deficit, and appropriations requests for their off-budget activities are not included in the totals of budget authority. The debt of these agencies is part of the gross Federal debt but is not subject to the statutory debt limit.

The first off-budget agency excluded from the unified budget was the Export-Import Bank (excluded by statute as of Aug. 17, 1971), although prior to the adoption of the unified budget for 1969 the substantial trust fund activity of the Federal Government was not included in the administrative budget. Since 1972, the Postal Service fund, the Rural Telephone Bank, the lending activities that became the Rural Electrification and Telephone revolving fund, and the Housing for the Elderly or Handicapped fund were removed from the budget;⁶ and the Environmental Financing Authority fund,⁷ the Federal Financing Bank, the United States Railway Association, and the Pension Benefit Guaranty Corporation were established outside the budget. Under recent law the Export-Import Bank will be returned to the budget as of October 1, 1976. The budget totals still include administrative expenses of the Rural Electrification Administration lending programs and the United States Railway Association, and they also include subsidies paid to the Postal Service and the Environmental Financing Authority.

While the budget authority and outlays of off-budget activities are excluded from the budget totals, not all of these activities are excluded from Presidential and congressional review. For example, a limitation on the program activity of the Export-Import Bank is established annually by law. Furthermore, the Congressional Budget and Impoundment Control Act of 1974 calls for the newly created Committees on the Budget of the House of Representatives and the Senate to study on a continuing basis those provisions of law that exclude any outlays of Federal agencies from the budget. From time to time these committees are to report to their respective Houses their recommendations for terminating or modifying such provisions.

Government-sponsored enterprises were established and chartered by the Federal Government to perform specialized functions that were needed to achieve national objectives. The earlier enterprises were all created with partial or full Government ownership and direct Government control, but, in time, they were converted to private ownership and some new enterprises were established as privately owned institutions. The current rule governing the budget treatment of these enterprises was established in 1967 in accordance with a recommendation by the President's Commission on Budget Concepts. The Commission, whose report led to the adoption of the unified budget,

⁶ The historical data for unified budget outlays include off-budget Federal agencies until their removal from the budget and include Government-sponsored enterprises for periods when they had any Government ownership.

⁷ The Environmental Financing Authority will go out of existence on June 30, 1975.

recommended that the budget exclude those Government-sponsored enterprises that are entirely privately owned.

The Federal Land Banks and Federal Home Loan Banks had become fully privately owned by 1952 and therefore have always been excluded from the unified budget. The Federal National Mortgage Association, the Banks for Cooperatives, and the Federal Intermediate Credit Banks became wholly privately owned by repaying their Federal equity capital during 1969 and were accordingly removed from the budget. The Federal Home Loan Mortgage Corporation and the Student Loan Marketing Association were subsequently established with full private ownership.

COMPARISON OF OUTLAYS FOR THE UNIFIED BUDGET, OFF-BUDGET FEDERAL AGENCIES, AND GOVERNMENT-SPONSORED ENTERPRISES

[In billions of dollars]

Fiscal year	Outlays ¹		
	Unified budget	Off-budget Federal agencies	Government-sponsored enterprises
1954	70.9	.....	-0.3
1955	68.5	.....	.2
1956	70.5	.....	.4
1957	76.7	.....	.1
1958	82.6	.....	-.5
1959	92.1	.....	1.1
1960	92.2	.....	.4
1961	97.8	.....	-.3
1962	106.8	.....	1.1
1963	111.3	.....	.5
1964	118.6	.....	1.8
1965	118.4	.....	1.2
1966	134.7	.....	1.9
1967	158.3	.....	-2.9
1968	178.8	.....	1.7
1969	184.5	.....	4.3
1970	196.6	.....	9.6
1971	211.4	.....	*
1972	231.9	0.1	4.1
1973	246.5	.6	10.8
1974	268.4	2.7	14.6
1975 estimate	313.4	13.9	14.5
1976 estimate	349.4	10.6	7.2

*Less than \$50 million.

¹ To prevent double-counting, outlays of off-budget Federal agencies exclude loans to other off-budget Federal agencies and to other Federal agencies; and outlays of Government-sponsored enterprises exclude loans to other Government-sponsored enterprises and loans to or from Federal agencies.

Except for the Postal Service and the Pension Benefit Guaranty Corporation, the excluded outlays of both the off-budget Federal agencies and the Government-sponsored enterprises are for loan programs. These programs are similar to the direct loan programs in the unified budget. The outlays of most of these loan programs reflect primarily, but not solely, the difference between new loans disbursed and repayments of principal. For example, during 1974 new loans disbursed by the excluded programs equaled \$42.5 billion and repayments were \$23.4 billion. The outlays of the excluded loan programs were \$16.4 billion. Like direct loans in the budget, the loans of the excluded programs are designed to direct economic resources toward particular uses. They also provide some stimulus to aggregate economic activity, although this is offset to a degree in that their net lending has to be financed largely by borrowing from the financial markets just as does a deficit in the budget. The Government-sponsored enterprises primarily support housing and also support agriculture and higher education.

In the preceding table, the excluded outlays of the off-budget Federal agencies and the privately owned Government-sponsored enterprises are compared with the unified budget outlays. The outlays of off-budget agencies began at a negligible amount in 1972 but have grown rapidly since then, in part because more off-budget agencies have been created. The following table shows the extent to which the outlays in 1974-76 are due to one new off-budget agency, the Federal Financing Bank (in billions of dollars):

	1974	1975	1976
Federal Financing Bank.....	0.1	10.6	5.8
Other off-budget Federal agencies.....	2.6	3.4	4.9
Total.....	2.7	13.9	10.6

As brought out in this table, the credit activities of the Federal Financing Bank account for the greater part of the expansion in off-budget outlays in 1975-76 compared to 1974 and account completely for the fluctuation in outlays during these years. The fluctuation is almost all due to a much larger purchase of Government-guaranteed loans in 1975 than in 1976. During 1975 and 1976 the outlays of the other off-budget agencies also grow sizeably, especially for the Postal Service, Export-Import Bank, and U.S. Railway Association. Altogether, the outlays of off-budget Federal agencies are expected to equal 4.4% of budget outlays in 1975 and 3.0% of budget outlays in 1976. As shown in the table on page 25, the outlays of the off-budget Federal agencies are added to the unified budget deficit to comprise the total Government deficit that has to be financed by borrowing from the public or by other means.

The outlays of the Government-sponsored enterprises have likewise grown—from small amounts in the early 1960's to an average of \$7.8 billion, or 3.4% of budget outlays, during 1970–74, when more Government-sponsored enterprises were outside the budget. In 1975 and 1976 these enterprises are expected to spend \$14.5 billion and \$7.2 billion, respectively, which are equal to 4.6% and 2.0% of budget outlays.

In large part because the excluded outlays are primarily for credit programs, they have certain characteristics that tend to differentiate them from most budget outlays. This can be seen most clearly with respect to the Government-sponsored enterprises, several of which have operated outside the budget long enough for comparisons to be made.

One distinguishing characteristic is that the excluded outlays are more volatile than total budget outlays, although they are not more volatile than some of the individual programs within the budget. As the table shows, the outlays of the Government-sponsored enterprises have fluctuated by large amounts on several occasions, particularly since the mid-1960's. The most important reason has been the cyclical nature of mortgage lending and institutional deposit flows, which for certain of the enterprises leads to large swings in lending, the repayment of past loans they have made, and the sale of assets. In some years these factors have even produced large negative outlays for the Federal Home Loan Banks. A large change in the outlays of Government-sponsored enterprises is expected to occur in 1976, with a total decrease of \$7.3 billion from the year before. This will be due primarily to a decline in the credit advanced by the Federal Home Loan Banks to their member savings institutions and to a decrease in the mortgage purchases by the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation.

Another distinction is that the outlays of Government-sponsored enterprises are less predictable than total outlays in the unified budget, and for much the same reason that they are so volatile. In 4 of the 5 years from 1970 to 1974, the absolute difference between the actual outlays and the original budget estimate of outlays was greater for the Government-sponsored enterprises as a group than for the entire unified budget—which is over 20 times larger. During this period the absolute difference averaged \$4.8 billion for these enterprises, which is greater than the \$3.0 billion average absolute difference for the unified budget.

Other fiscal activities.—Several other fiscal activities not measured in the budget also have economic impacts. The tax structure affects the economy not only by providing the Government with

receipts, which the budget does measure, but also by changing the allocation of resources among private uses and the distribution of income among persons. Some of these effects are discussed as "tax expenditures" in Part 5 of the Budget, notably in the introduction, and in Special Analysis F, "Tax Expenditures."⁸

Credit guarantees are another significant fiscal activity not measured in the budget. They influence economic resources toward particular uses, especially toward housing, and provide some stimulus to total spending in the economy. The outstanding guaranteed loans held by the public are large and have grown substantially each year. By the end of 1974 they were \$153.2 billion. They are expected to grow \$0.8 billion during 1975 and \$7.7 billion during 1976, reaching the sum of \$161.7 billion by the end of 1976. The total impact of guaranteed loans on the economy is uncertain, however, since some portion of the private loans that were guaranteed might have been made anyway.⁹

⁸ See Special Analyses, Budget of the United States Government, Fiscal Year 1976.

⁹ For further discussion see Special Analysis E, "Federal Credit Programs," in Special Analyses, Budget of the United States Government, Fiscal Year 1976.

PART 3

ECONOMIC ASSUMPTIONS AND
LONG RANGE BUDGET
PROJECTIONS

ECONOMIC ASSUMPTIONS AND LONG RANGE BUDGET PROJECTIONS

This part of the budget discusses the long-range budget outlook and the economic assumptions underlying that outlook. The first section presents economic assumptions for calendar years 1975 through 1980 and explains the nature of these assumptions. The second section examines the budget outlook for the period 1976 through 1980, presenting projections of outlays by function and agency and projections of receipts by major source. The outlay and receipts projections are shown on both actual and full-employment bases.

ECONOMIC ASSUMPTIONS

There is a two-way relationship between the economy and the budget. Economic conditions can strongly affect the budget, and the budget, in turn, significantly influences economic conditions. Both the tax structure and budget outlays can have a major effect on national output, employment, and inflation.

At the same time, outlays for many Federal programs are directly linked to developments in the economy, and this linkage has become increasingly strong in recent years. For example, most retirement and other social insurance benefit payments are now tied by law to cost-of-living indices. Medicare and medicaid outlays are affected directly by the price of medical services. Interest on the debt is linked to interest rates and the size of the budget surplus or deficit, which in turn are influenced by economic conditions. To the extent that outlays rise automatically in response to inflation, of course, the budget is less effective in counteracting inflationary pressures than it would be if these linkages did not exist.

Another type of linkage to economic events is shown by outlays for unemployment benefits, which rise and fall with the unemployment rate. Also, budget receipts vary in accordance with individual and corporate incomes, which respond to both real economic growth and inflation. Thus, receipts and unemployment benefits serve as "automatic stabilizers" for the economy by both restraining inflation and cushioning economic downturns.

The Congressional Budget and Impoundment Control Act of 1974 takes into account the interrelationships between the budget and the economy. This act requires that the Congress set forth in a concurrent resolution "the amount, if any, of the surplus or deficit in the budget which is appropriate in light of economic conditions and all other

relevant factors . . .” To assist the Congress in determining the appropriate surplus or deficit, the act requires that a “current services” budget for the fiscal year ahead be submitted on or before November 10 of each year and that it be accompanied by the economic assumptions on which its estimates are based. These assumptions are not required to be included in this budget but are being presented here in order to provide Congress and the public with information that may be helpful in understanding and assessing the budget estimates and long-range projections.

The short-term economic assumptions presented in this section have been developed in quite different ways from the longer run assumptions:

- The assumptions for calendar years 1975 and 1976 are forecasts of probable economic conditions during these years.
- The longer range assumptions for the period 1977 to 1980 are not forecasts of probable economic conditions, but rather projections consistent with moving gradually toward relatively stable prices and maximum feasible employment.

ECONOMIC ASSUMPTIONS

(Calendar years; dollar amounts in billions)

Item	Actual 1973	Actual 1974	Assumed for purposes of budget estimates					
			1975	1976	1977	1978	1979	1980

Gross national product:								
Current dollars:								
Amount.....	\$1,295	\$1,397	\$1,498	\$1,686	\$1,896	\$2,123	\$2,353	\$2,606
Percent change.....	11.8	7.9	7.2	12.6	12.4	12.0	10.8	10.8
Constant (1958) dollars:								
Amount.....	\$839	\$821	\$794	\$832	\$879	\$936	\$997	\$1,061
Percent change.....	5.9	-2.2	-3.3	4.8	5.6	6.5	6.5	6.5
Incomes (current dollars):								
Personal income.....	\$1,055	\$1,150	\$1,232	\$1,365	\$1,536	\$1,717	\$1,900	\$2,102
Wages and salaries.....	\$692	\$751	\$792	\$884	\$999	\$1,117	\$1,236	\$1,367
Corporate profits.....	\$123	\$141	\$115	\$145	\$163	\$185	\$208	\$233
Prices (percent change):								
GNP deflator.....	5.6	10.2	10.8	7.5	6.5	5.1	4.1	4.0
Consumer Price Index....	6.2	11.0	11.3	7.8	6.6	5.2	4.1	4.0
Unemployment rates (per- cent):								
Total.....	4.9	5.6	8.1	7.9	7.5	6.9	6.2	5.5
Insured ¹	2.8	3.8	7.5	6.9	6.4	5.1	4.4	3.6
Federal pay raise, October (percent).....								
	4.77	5.52	5.00	8.75	7.25	6.50	5.75	5.25
Interest rate, 91-day Treas- ury bills (percent) ²								
	7.0	7.9	6.4	6.4	6.4	6.0	5.0	5.0

¹ Insured unemployment as a percentage of covered employment; includes unemployed workers receiving extended benefits.

² Average rate on new issues within period; the rate shown for 1975 was the current market rate at the time the estimates were made.

The table above shows assumptions for the major economic factors related to the budget: gross national product (in both current and constant dollars), personal income, wages and salaries, corporate profits, the GNP deflator, the Consumer Price Index, unemployment rates, Federal employees' pay raises, and interest rates. For 1976, the application of these economic assumptions to program estimates has been modified by the proposed 5% ceiling on increases in Federal employees' pay and in benefit payments to individuals. More detailed assumptions on which estimates for particular programs are based can be provided by the agencies responsible.

LONG RANGE BUDGET PROJECTIONS

The effects of current decisions extend beyond the budget year. They establish program trends that help to shape the size and composition of budgets for years into the future. Just as the composition and level of the 1976 budget have been largely determined by past decisions, so, too, the decisions and proposals it embodies will strongly affect subsequent budgets.

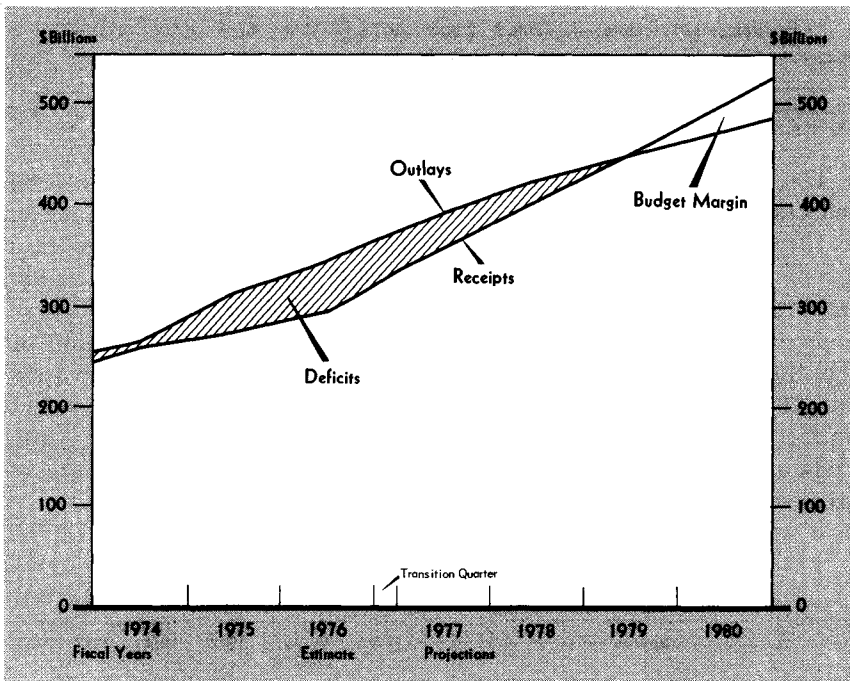
The budgets for the last 5 years have emphasized the longer range implications of current decisions by presenting 5-year projections of Federal outlays and receipts. In the 1973 budget, detailed 5-year projections of the costs of legislative proposals for major new and expanded programs were added. The last 2 budgets have also presented detailed previews of the succeeding year's budget.

In accordance with the Congressional Budget and Impoundment Control Act of 1974, this budget presents projections for each of the years 1976 through 1980, and for the 3-month transition quarter between fiscal years 1976 and 1977. The projections for 1976 and the transition quarter are identical to the budget estimates for these periods.

Nature of the projections.—The receipts projections presented below are consistent with the foregoing economic assumptions, assuming continuation of current tax laws as modified by the proposals contained in this budget. The outlay and budget authority estimates indicate the degree to which resources would be committed by the continuation of existing and currently-proposed programs at the program levels recommended for 1976. These projections are not intended as *forecasts* of future receipts, outlays, or budget authority, because no attempt is made to predict future decisions or their effects. Nor are the projections intended as *recommendations*, since the continuation of Federal programs and taxes is a matter properly subject to continuous review in light of changing conditions.

In general, the outlay projections assume that program levels remain constant except where there is an explicit budget recommendation to increase or decrease program levels over time. One example is the anticipated increase in energy research and development programs between 1976 and 1977. Similarly, while defense manpower requirements are assumed to remain constant, other defense purchases are assumed to rise by 4% a year in real terms. The projections allow for changes in beneficiary populations of programs such as social security. Allowances are also made for future cost-of-living adjustments to benefit levels, Federal pay raises, and other cost increases. These allowances are consistent with the economic assumptions outlined above, and with the effect of the proposed temporary 5% ceiling on automatic increases between 1975 and 1976.

The Fiscal Outlook to 1980



The fiscal outlook.—Under the assumptions used here, receipts are projected to increase by an average of 13.1% a year between 1976 and 1980,¹ rising from \$298 billion to \$502 billion. Over the same period, outlays for current programs and those proposed in this budget

¹ Throughout this section, computed annual rates of change take into account the fact that due to the change in the fiscal year, 4¼ years will elapse between fiscal years 1976 and 1980.

are projected to rise by an average of 7.6% a year, from \$349 billion to \$477 billion. Thus, the projected receipts gradually overtake projected outlays, producing a potential surplus, or budget margin, in 1980.

THE FISCAL OUTLOOK, 1974-80

[In billions of dollars]

	1974	1975	1976	Trans. quarter	1977	1978	1979	1980
Outlays under current programs....	268.4	313.0	341.7	92.3	382.4	411.4	437.5	462.0
Outlays under proposed programs ¹	-----	.4	7.7	1.9	10.7	14.0	14.4	14.7
Total projected outlays.....	268.4	313.4	349.4	94.3	393.1	425.4	451.9	476.7
Receipts under current law.....	264.9	283.8	303.6	85.5	364.0	416.0	465.5	517.1
Effects of proposed tax changes.....	-----	-5.0	-6.1	-1.1	-1.5	-10.2	-13.2	-15.4
Total projected receipts.....	264.9	278.8	297.5	84.4	362.5	405.8	452.3	501.7
Budget margin or deficit (-).....	-3.5	-34.7	-51.9	-9.8	-30.6	-19.6	.4	25.0

¹ Includes general revenue sharing extension and energy initiatives shown in table 15 in part 9 of this budget.

The projected 69% growth in receipts between 1976 and 1980 reflects growth in tax bases, the proposed temporary tax reduction in 1976, and an increase in the average effective tax rate on personal income as inflation and rising real incomes move people into higher tax brackets. This increase in effective tax rates, which is implicit in a progressive income tax system, accounts for about \$25 billion of the total increase in individual income tax receipts between 1976 and 1980. Over the past two decades legislated tax cuts have offset implicit increases of this nature. Without these reductions, total Federal receipts would have risen to a much larger percentage of gross national product than they now claim.

PROJECTED RECEIPTS BY SOURCE

[In billions of dollars]

Source	1976	Trans. quarter	1977	1978	1979	1980
Individual income taxes.....	106.3	37.9	149.9	173.5	196.9	222.0
Corporation income taxes.....	47.7	9.5	49.2	51.0	55.3	61.9
Social insurance taxes and contributions.....	91.6	25.6	108.3	124.5	139.9	153.1
Excise taxes.....	32.1	6.2	33.4	32.9	34.1	36.0
Estate and gift taxes.....	4.6	1.3	5.5	6.6	7.4	8.5
Customs duties.....	4.3	1.1	4.8	5.4	6.0	6.7
Miscellaneous receipts.....	10.9	2.8	11.4	11.9	12.7	13.5
Total budget receipts.....	297.5	84.4	362.5	405.8	452.3	501.7

On the other hand, a significant portion of total income taxes—personal and corporation—will be replaced, under current proposals, by energy taxes on petroleum and natural gas. Energy tax collections will be somewhat greater than the proposed offsetting income tax reductions in 1976, with the difference made up by outlays to compensate nontaxpayers, State and local governments, and Federal agencies for increased energy costs. By 1980, however, total receipts will be reduced by \$15 billion as a result of these proposals. This occurs because the effect of income tax reductions will grow over time due to growth in the tax base, while receipts from the proposed energy excises and import fees will grow much more slowly, since they are based on oil and natural gas consumption—which they are designed to discourage. Also, the proposed windfall profits tax will phase out over time. This \$15 billion net reduction in 1980 receipts serves to offset much of the \$25 billion implicit increase in income taxes, preventing total receipts from rising significantly as a percentage of gross national product between 1977 and 1980.

On the basis of the economic assumptions presented in the preceding section and tax law changes proposed in the budget, individual income taxes are projected to reach \$222 billion by 1980, an increase of \$116 billion, or 109% over 1976. More than a fifth of this increase is due to the rise in the average tax rate on taxable personal income. Over the same period corporation income taxes are projected to increase by 30%, from \$48 billion to \$62 billion.

Increases in the taxable earnings base and rate under social security, and increases in other social insurance taxes and contributions, will occur under current law to finance benefit increases. These increases, together with the growth in payrolls over the next 5 years, are projected to raise social insurance taxes and contributions from \$92 billion in 1976 to \$153 billion in 1980, a 67% increase. Estate and gift taxes, customs, excise taxes, and miscellaneous receipts are projected at \$65 billion in 1980, an increase of \$13 billion from 1976.

Full-employment receipts is an analytical concept based on the amount of income that would be generated if the economy were continually operating at full capacity (conventionally defined as a 4.0% unemployment rate for the civilian labor force). Similarly, *full-employment outlays* include only that portion of the outlays for benefits under the regular unemployment insurance program that would be paid if the economy were continuously operating at full capacity. They thus eliminate the fluctuations in actual outlays for these benefits due to year-to-year changes in the unemployment rate. The differences between these adjusted receipts and outlay estimates are called full-employment budget margins. Changes in these margins from one year to the next provide a rough measure of the impact of discretionary fiscal policy (i.e., excluding automatic stabilizers) on the economy.

FULL-EMPLOYMENT RECEIPTS AND OUTLAYS

(In billions of dollars)

	1974	1975	1976	Trans. quarter	1977	1978	1979	1980
Full-employment receipts.....	282	323	352	98	413	450	491	534
Full-employment outlays.....	267	306	340	92	384	418	446	473
Full-employment budget margin.....	15	17	12	6	29	33	45	61
Change from previous year..	16	2	-5	-----	18	4	12	16

Full-employment outlays are estimated at \$340 billion in 1976, rising to \$473 billion in 1980. Full-employment receipts are projected to increase from \$352 billion in 1976 to \$534 billion in 1980. The full-employment margin gradually increases from \$12 billion in 1976 to \$61 billion in 1980.

While the full employment concept is conventionally defined in terms of a hypothetical 4.0% unemployment rate, any other rate would serve essentially the same purpose, provided it remained fixed from year to year. Were the rate to remain fixed at its fiscal year 1974 level of 5.0%, for example, the budget margin would decline between 1975 and 1976 by an amount similar to the \$5 billion decline shown for a 4.0% unemployment rate.

Budget trends.—The outstanding feature of the changing composition of the Federal budget over the past two decades has been the enormous growth of domestic assistance programs and the corresponding relative decline in spending for direct Federal operations. Direct Federal operations involve Federal purchases of goods and services for use in Government programs such as defense and space exploration, compensation of Federal employees, and payment of interest on the public debt. Domestic assistance programs, on the other hand, entail the payment of benefits to retired, disabled, or unemployed workers, or to low-income families and individuals; or the granting of aid to State and local governments—the latter often for the same ultimate purpose.

This shift in the composition of Federal outlays may be viewed in many aspects, all facets of a single trend because of the overlap among

categories: Growth in human resources programs, particularly in the income security and health functions; growth in social insurance programs; growth in grants-in-aid to State and local governments and in direct payments to individuals and families; growth in trust fund outlays; and growth in relatively uncontrollable open-ended programs, under which entitlement to Federal payments is specified in law for certain classes of people and for State and local units of government. Over the past 20 years each of these outlay aggregates has been growing much more rapidly than national output, and more rapidly than total Federal outlays. At the same time, the relative share of defense and other direct Government operations has declined sharply.

BUDGET PRIORITIES

[Percent of outlays]

Description	Actual					Estimated	
	1956	1960	1964	1968	1972	1976	1980
Domestic assistance	22.3	29.4	30.6	32.5	45.7	54.4	52.7
Payments for individuals:							
Direct ¹	(17.0)	(21.8)	(22.1)	(22.1)	(30.2)	(38.5)	(39.0)
Indirect (grants-in-aid).....	(2.5)	(2.7)	(3.0)	(3.4)	(6.3)	(5.2)	(6.1)
All other grants-in-aid ¹	(2.8)	(4.9)	(5.5)	(7.0)	(9.2)	(10.7)	(7.6)
Direct Federal operations	77.7	70.5	69.4	67.5	54.4	45.6	47.3
National defense.....	(56.4)	(49.0)	(44.5)	(44.4)	(33.4)	(26.9)	(29.7)
Net interest.....	(7.2)	(7.5)	(6.9)	(6.2)	(6.7)	(7.5)	(5.9)
Other.....	(14.1)	(14.0)	(18.0)	(16.9)	(14.3)	(11.2)	(11.8)
Total outlays	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Excludes military retired pay and grants classified in the national defense function.

The composition of the 5-year projections of outlays and budget authority is shown on pages 50-52 by major function and agency. These projections show outlays for income security, health and defense increasing as percentages of total projected outlays between 1976 and 1980. Outlays for other functions, such as interest, decline in relative terms. For many civilian functions and agencies, this relative decline is due to the fact that allowances for contingencies and for civilian agency pay and price increases are not distributed by function or agency.

Excluding unemployment benefits, which are projected to decline over the projection period due to decreasing unemployment rates, outlays for income security and health programs are projected to rise at an annual rate of 10.7% during the 1976-80 period. By 1980, these two functions make up over 44% of total projected outlays. As recently as 1968, they were less than a quarter of the budget total.

The strong growth trend of domestic assistance programs in recent decades poses a long range budgetary problem of fundamental importance. Outlays for these programs have grown at a substantially faster rate than potential national output. Thus, in the 8 years from 1968 to 1976, total Federal nondefense outlays will have risen from 11.6% of gross national product to 16.0%. Increases of this sort cannot be sustained indefinitely, especially since State and local government spending has also been rising more rapidly than national output. (This is true of State and local government spending even when the substantial amount contributed by rapidly rising Federal grants-in-aid is removed.)

Controllability of outlays.—Most Federal domestic assistance programs—and some Federal programs for other purposes—create a legal entitlement to benefits for all eligible recipients. Thus, in the absence of statutory changes reducing eligibility or the rate of increase in benefits, controlling the growth of outlays for such programs is virtually impossible. In 1967, such “open-ended programs and fixed costs” made up 35.9% of total outlays. By 1976, however, they will make up 59.2% of total outlays. As the table below indicates, this percentage is projected to decline slightly to 57.7% by 1980.

CONTROLLABILITY OF BUDGET OUTLAYS

(In billions of dollars)

Category	1976	Trans. quarter	1977	1978	1979	1980
Relatively uncontrollable under present law:						
Open-ended programs and fixed costs:						
Payments for individuals:						
Social security and railroad retirement.....	76.6	21.4	89.9	100.1	109.9	119.4
Medicare and medicaid.....	24.1	6.4	28.7	32.9	37.6	42.6
All other payments for individuals.....	64.3	15.4	66.1	69.0	71.4	73.6
Subtotal, payments for individuals.....	165.1	43.2	184.8	202.0	218.8	235.5
Net interest.....	26.1	8.6	29.3	28.8	28.5	27.9
General revenue sharing.....	6.3	1.7	3.3	.1	.....	.....
Other open-ended programs and fixed costs....	9.2	2.7	11.2	11.2	11.4	11.6
Total, open-ended programs and fixed costs, current law.....	206.8	56.2	228.6	242.1	258.8	275.0
Proposed open-ended programs and fixed costs ¹	-7.5	-2.2	-6.0	-3.2	-4.0	-4.8
Outlays from prior-year contracts and obligations.....	54.0	41.2	174.6	190.9	201.7	211.4
Relatively controllable outlays.....	100.0					
Undistributed employer share, employee retire- ment.....	-3.9	-1.0	-4.1	-4.4	-4.7	-4.9
Total budget outlays.....	349.4	94.3	393.1	425.4	451.9	476.7

¹ Includes general revenue sharing extension, less effects of proposed 5% ceiling on increases in benefit payments to individuals between 1975 and 1976 and other proposed legislation.

The tremendous momentum of Federal spending extends beyond "open-ended programs and fixed costs." Each year a substantial portion of outlays under many other programs is legally required as payments come due under contracts or other obligations made in earlier periods.

The problem of controlling outlays has been intensified in the past by the separation, within the Congress, of jurisdiction over taxes, program authorizations and appropriations. One consequence has been that necessary fiscal policy adjustments have been increasingly concentrated on a small and diminishing portion of total outlays—that part which was most readily "controllable." New procedures being established under the Congressional Budget and Impoundment Control Act of 1974, however, may make it more feasible in the future to adjust all parts of the budget.

BUDGET AUTHORITY AND OUTLAYS BY FUNCTION

[In billions of dollars]

Description	1976	Trans. quarter	1977	1978	1979	1980
Budget authority:						
National defense.....	107.7	25.2	118.5	129.5	140.0	149.4
International affairs.....	12.6	1.3	8.9	8.9	8.5	8.1
General science, space, and technology...	4.7	1.2	4.7	4.5	4.2	3.7
Natural resources, environment, and energy	12.2	2.2	11.9	7.5	6.9	6.7
Agriculture.....	4.3	.3	2.0	1.8	1.9	1.9
Commerce and transportation.....	6.6	1.9	14.1	14.5	14.6	14.8
Community and regional development....	5.2	.5	5.4	5.1	5.3	5.3
Education, manpower, and social services..	13.7	4.8	13.7	13.7	13.7	13.8
Health.....	31.0	7.7	35.3	41.5	47.2	52.5
Income security.....	135.3	27.6	174.9	188.7	202.5	215.0
Veterans benefits and services.....	16.2	3.9	15.5	15.1	14.8	14.5
Law enforcement and justice.....	3.2	.8	3.2	3.3	3.4	3.4
General government.....	3.3	.8	3.6	3.7	4.1	4.3
Revenue sharing and general purpose fiscal assistance.....	7.3	2.0	7.3	7.4	7.6	7.7
Interest.....	34.4	9.3	38.5	38.5	38.7	38.6
Allowances.....	8.3	1.9	13.8	16.9	20.1	23.2
Undistributed offsetting receipts.....	-20.2	-3.4	-19.3	-20.1	-20.9	-21.6
Total budget authority.....	385.8	88.2	452.1	480.7	512.7	541.4
Outlays:						
National defense.....	94.0	25.8	105.5	120.4	131.5	141.4
International affairs.....	6.3	1.6	8.2	7.3	6.8	6.6
General science, space, and technology...	4.6	1.2	4.7	4.6	4.2	3.8
Natural resources, environment, and energy	10.0	3.1	11.9	12.5	11.5	9.5
Agriculture.....	1.8	.4	1.9	1.9	2.2	2.2
Commerce and transportation.....	13.7	3.5	14.7	14.8	14.9	15.0
Community and regional development....	5.9	1.6	6.5	6.6	5.5	5.3
Education, manpower, and social services..	14.6	3.0	14.0	13.8	13.7	13.6
Health.....	28.0	7.2	32.0	35.6	39.8	44.3
Income security.....	118.7	31.2	132.2	144.4	155.6	166.3
Veterans benefits and services.....	15.6	3.9	15.4	15.0	14.6	14.3
Law enforcement and justice.....	3.3	.9	3.4	3.3	3.4	3.4
General government.....	3.2	.8	3.6	3.5	3.8	4.1
Revenue sharing and general purpose fiscal assistance.....	7.2	2.0	7.3	7.6	7.6	7.7
Interest.....	34.4	9.3	38.5	38.5	38.7	38.6
Allowances.....	8.0	2.1	12.6	15.7	18.9	22.0
Undistributed offsetting receipts.....	-20.2	-3.4	-19.3	-20.1	-20.9	-21.6
Total outlays.....	349.4	94.3	393.1	425.4	451.9	476.7

BUDGET AUTHORITY BY AGENCY

[In billions of dollars]

Department or other unit	1976	Trans. quarter	1977	1978	1979	1980
Budget authority:						
Legislative and judicial branches	1.2	.3	1.4	1.5	1.7	1.8
Executive Office of the President .....	.1	*	.1	.1	.1	.1
Funds appropriated to the President	13.8	1.6	7.4	7.0	6.6	6.0
Agriculture:						
Food stamps and other nutrition programs	5.0	1.5	6.0	6.3	6.6	6.8
Other agriculture	6.8	.9	4.3	4.3	4.6	4.7
Commerce	1.8	.4	1.9	1.9	1.9	2.1
Defense—Military:						
Military retired pay	6.9	1.9	7.9	8.9	10.0	11.0
Defense less retired pay	96.1	22.1	97.4	100.8	103.7	106.1
Pay and price increases			8.3	15.1	21.7	27.9
Defense—Civil	2.0	.6	2.2	2.2	2.1	2.0
Health, Education, and Welfare:						
Social security	69.1	18.2	79.8	88.9	98.3	108.0
Medicare	18.6	4.6	21.6	26.9	31.4	35.2
Other Health, Education, and Welfare ..	32.6	9.7	34.1	35.3	36.8	38.4
Housing and Urban Development	30.3	.3	53.5	53.3	53.2	53.2
Interior	2.5	.8	2.3	2.4	2.4	2.4
Justice	2.1	.5	2.1	2.2	2.2	2.3
Labor:						
Unemployment trust fund	9.8	2.9	10.5	12.8	14.7	15.0
Other Labor	1.6	.8	3.5	3.7	3.8	3.9
State	1.0	.4	1.1	1.2	1.3	1.4
Transportation	4.4	1.0	9.9	10.1	10.3	10.5
Treasury:						
Interest on the public debt	36.0	9.7	40.1	40.1	40.3	40.2
General revenue sharing	6.4	1.7	6.5	6.6	6.8	6.9
Other Treasury	1.2	.3	1.4	1.4	1.6	1.7
Civil Service Commission	12.3	1.6	13.5	15.0	16.7	18.4
National Aeronautics and Space Adminis-						
tration	3.5	1.0	3.6	3.4	3.0	2.5
Veterans Administration	16.1	3.9	15.5	15.1	14.8	14.5
Other agencies	16.5	2.9	21.7	17.3	16.9	16.9
Allowances:						
Energy tax equalization payments	7.0	1.8	7.0	7.0	7.0	7.0
Other pay, price, and contingencies	1.3	.1	6.8	9.9	13.1	16.2
Undistributed offsetting receipts	-20.2	-3.4	-19.3	-20.1	-20.9	-21.6
Total budget authority	385.8	88.2	452.1	480.7	512.7	541.4
MEMORANDUM						
Federal funds	291.8	62.3	338.6	351.3	368.3	384.4
Trust funds	122.3	29.9	142.9	161.3	179.1	194.8
Interfund transactions	-28.3	-4.0	-29.4	-32.0	-34.7	-37.9
Total	385.8	88.2	452.1	480.7	512.7	541.4

BUDGET OUTLAYS BY AGENCY

[In billions of dollars]

Department or other unit	1976	Trans. quarter	1977	1978	1979	1980
Outlays:						
Legislative and judicial branches.....	1.2	.3	1.4	1.5	1.5	1.7
Executive Office of the President.....	.1	*	.1	.1	.1	.1
Funds appropriated to the President.....	6.6	1.5	6.9	5.7	5.1	4.7
Agriculture:						
Food stamps and other nutrition programs.....	5.4	1.5	5.9	6.3	6.6	6.8
Other agriculture.....	4.3	1.1	4.4	4.7	5.0	5.1
Commerce.....	1.8	.5	2.0	1.9	1.9	2.1
Defense—Military:						
Military retired pay.....	6.9	1.9	7.9	8.9	10.0	11.0
Defense less retired pay.....	83.8	23.2	88.1	95.8	99.3	101.9
Pay and price increases.....	-----	-----	5.7	12.1	18.6	25.0
Defense—Civil.....	2.0	.6	2.2	2.2	2.2	2.0
Health, Education, and Welfare:						
Social security.....	70.1	19.6	82.5	92.2	101.5	110.4
Medicare.....	15.0	4.0	17.9	20.6	23.5	26.7
Other Health, Education, and Welfare.....	33.3	7.9	34.8	36.0	37.3	38.7
Housing and Urban Development.....	7.1	1.9	7.8	8.6	8.9	9.9
Interior.....	2.5	.8	2.3	2.2	2.1	2.2
Justice.....	2.2	.6	2.3	2.2	2.2	2.3
Labor:						
Unemployment trust fund.....	15.9	3.4	16.6	16.1	14.5	12.9
Other Labor.....	6.7	1.0	3.8	3.7	3.8	3.9
State.....	1.0	.4	1.0	1.2	1.2	1.4
Transportation.....	10.0	2.6	11.0	11.4	11.8	12.1
Treasury:						
Interest on the public debt.....	36.0	9.7	40.1	40.1	40.3	40.2
General revenue sharing.....	6.3	1.7	6.5	6.8	6.8	6.9
Other Treasury.....	1.2	.3	1.4	1.3	1.5	1.7
Civil Service Commission.....	8.1	2.1	8.8	10.1	11.4	12.7
National Aeronautics and Space Administration:						
.....	3.5	.9	3.6	3.4	3.1	2.7
Veterans Administration.....	15.6	3.9	15.4	14.9	14.6	14.3
Other agencies.....	15.1	4.1	19.3	19.8	19.1	17.0
Allowances:						
Energy tax equalization payments.....	7.0	1.8	7.0	7.0	7.0	7.0
Other pay, price, and contingencies.....	1.0	.4	5.6	8.7	11.9	15.0
Undistributed offsetting receipts.....	-20.2	-3.4	-19.3	-20.1	-20.9	-21.6
Total outlays.....	349.4	94.3	393.1	425.4	451.9	476.7
MEMORANDUM						
Federal funds.....	254.2	65.4	281.7	302.9	320.0	336.0
Trust funds.....	123.4	32.9	140.8	154.5	166.6	178.6
Interfund transactions.....	-28.3	-4.0	-29.4	-31.9	-34.7	-37.9
Total.....	349.4	94.3	393.1	425.4	451.9	476.7

PART 4

BUDGET RECEIPTS

BUDGET RECEIPTS

This section of the budget describes the major sources of budget receipts and discusses legislative proposals affecting them. In addition, an analysis is provided of the difference between receipts for 1974, the last completed fiscal year, and the original budget estimates of receipts for that year. The detail of budget receipts by source is shown in table 11 in Part 9, and the economic assumptions underlying these estimates are presented in Part 3.

SUMMARY

Total budget receipts in 1976 are estimated at \$297.5 billion, an increase of \$18.8 billion from the \$278.8 billion estimated for 1975. The estimates of budget receipts for these years reflect proposed legislation to:

- Temporarily reduce individual and corporation income taxes to provide economic stimulus.
- Increase energy taxes through an excise tax and import fee on oil, an excise tax on natural gas, and an increase in business taxes through a windfall profits tax on domestic crude oil. The windfall profits tax collections will result primarily from decontrol of crude oil prices.
- Return to the economy all of the increased energy taxes, primarily through permanent individual and corporation income tax reductions.

Composition of budget receipts.—The Federal tax system relies predominately on income and payroll taxes. In 1976:

- Income taxes paid by individuals and corporations are estimated at \$106.3 billion and \$47.7 billion, respectively. Combined receipts from these sources will account for 52% of total budget receipts.
- Social insurance taxes and contributions—composed largely of payroll taxes levied on wages and salaries and paid equally by employers and employees—will produce an estimated \$91.6 billion, 31% of the total.
- Excise taxes imposed on selected commodities, services, and activities are expected to provide \$32.1 billion, 11% of total budget receipts.
- Other taxes and miscellaneous receipts will amount to an estimated \$19.8 billion, 7% of the total.

Full-employment receipts.—While actual receipts are affected by the state of the economy, full-employment receipts are based on estimates of personal and corporate income that would be generated if the economy were continually operating at full employment (con-

BUDGET RECEIPTS BY SOURCE

[In billions of dollars]

Source	1974 actual	1975 estimate	1976 estimate
Individual income taxes.....	119.0	117.7	106.3
Corporation income taxes.....	38.6	38.5	47.7
Social insurance taxes and contributions (trust funds).....	76.8	86.2	91.6
Excise taxes ¹	16.8	19.9	32.1
Estate and gift taxes.....	5.0	4.8	4.6
Customs duties.....	3.3	3.9	4.3
Miscellaneous receipts ¹	5.4	7.7	10.9
Total budget receipts.....	264.9	278.8	297.5

¹ Includes both Federal fund and trust fund receipts.

ventionally defined as unemployment equal to 4% of the civilian labor force). Full-employment receipts that would be produced by existing and proposed tax laws were \$282 billion in 1974 and are estimated to be \$323 billion in 1975 and \$352 billion in 1976.

ECONOMIC STIMULUS AND ENERGY TAX PROPOSALS

On January 13, 1975, the President announced programs to stimulate the economy and to reduce energy consumption. The tax stimulus will take the form of a temporary \$16.3 billion income tax cut, with three-quarters of the cut going to individual taxpayers and one-quarter going to businesses. The new energy program will permanently increase the cost of oil and natural gas, but will offset the increases in energy tax receipts by reductions in individual and corporation income taxes and by increases in Federal spending. The increase in oil and natural gas prices relative to other prices is designed to reduce imports by inducing consumers and businesses to shift to other sources of energy and to use less energy in total. The proposals as they relate to taxes are discussed below.

Economic stimulus.—The income tax reductions to stimulate the economy will reduce receipts by \$6.1 billion in 1975 and \$10.2 billion in 1976. Individual income tax rebates—which are three-quarters of this \$16.3 billion total—will reduce receipts by \$4.9 billion in 1975 and \$7.3 billion in 1976. These rebates will be in two installments—one beginning in May 1975 and the other in September 1975—and will be equal to 12% of calendar year 1974 tax liabilities up to a maximum of \$1,000. The payment in 1975 is less than in 1976 because it will not be administratively possible to compute and process the rebate for all taxpayers by the end of June 1975.

Business taxes will be reduced by raising the investment tax credit for qualifying investment that is put in service in calendar year 1975 or

ordered in calendar year 1975 and put in service in calendar year 1976. The maximum credit will be increased from 4% to 12% for utilities and from 7% to 12% for other business. The amount of investment credit that utilities can use to offset their tax liability will be increased temporarily from a maximum of 50% of their tax liability in excess of \$25,000 to 75%. The 75% limit will be phased back to the 50% limit that applies to other businesses by 1980. Also, the credit will be extended an additional 2 years for facilities fired by fuels other than oil or natural gas which provide power for generating electricity. These proposals will reduce receipts by \$1.2 billion in 1975 and \$2.9 billion in 1976.

Increased energy taxes.—The higher energy taxes fall into three major categories. First, the President has issued a proclamation increasing import fees on petroleum products by \$1 per barrel on February 1, 1975, \$2 per barrel on March 1, 1975, and, in the absence of legislation on his energy proposals, by \$3 per barrel on April 1, 1975. The estimates presented in the budget assume that the tax proposals will be enacted by April 1 and that the increase in import fees to \$3 per barrel will not become effective.

Second, a \$2 per barrel excise tax on domestic crude oil, and an excise tax on natural gas that is equivalent on a Btu basis to that on crude oil are proposed. The estimates in this budget assume that these taxes take effect on April 1, 1975, increasing receipts by \$3.7 billion in 1975 and \$19.0 billion in 1976. About 55% of the combined \$22.7 billion increase in receipts is due to taxes on oil and about 45% to taxes on natural gas.

Third, a windfall profits tax is proposed, retroactive to January 1, 1975, in the form of a graduated tax on the sale of domestic crude oil at prices higher than the nontaxable level, called the adjusted base price. The adjusted base price—which will initially be set at \$4.95 per barrel on the average—escalates monthly so that the windfall tax phases out over a number of years. This tax will not affect 1975 receipts because collections will not begin until July 1975 but will increase 1976 receipts by \$16.3 billion.

Energy tax offsets.—Increased energy tax receipts will be fully offset, partially through reductions in individual and corporation income taxes, and partially through increased Federal spending directed toward those individuals and those sectors of the economy affected by increased energy costs but not compensated by income tax reductions.

Individual income taxes will be reduced by three changes. First, the minimum standard deduction will be increased from the present \$1,300 for individuals and families to \$2,000 for individuals and \$2,600 for families. It is estimated that this change will decrease the number

of individuals or families subject to the income tax by over 5 million, and will reduce 1975 receipts by \$0.6 billion and 1976 receipts by \$8.1 billion. Second, reductions in the rate structure—concentrated in the lower income brackets—will decrease 1975 receipts by \$0.8 billion and 1976 receipts by \$16.3 billion. The effect of these two tax changes on the tax liability for a family of four is illustrated in the table below.

CHANGE IN TAX LIABILITY FOR A FAMILY OF FOUR

Adjusted gross income	Present tax ¹	New tax	Tax saving	Percent saving
\$5,600.....	\$185	0	\$185	100.0
\$7,000.....	402	\$110	292	72.6
\$10,000.....	867	518	349	40.3
\$12,500.....	1,261	961	300	23.8
\$15,000.....	1,699	1,478	221	13.0
\$20,000.....	2,660	2,450	210	7.9
\$30,000.....	4,988	4,837	151	3.0
\$40,000.....	7,958	7,828	130	1.6

¹ Calculated assuming minimum standard deduction or itemized deductions equal to 17% of income, whichever is greater.

Each of these two changes in individual income taxes will be retroactive to January 1, 1975. Withholding schedules will be adjusted beginning June 1, 1975, in such a way that the full year's reduction in tax liability is offset by reducing withheld taxes in the remaining 7 months of the calendar year. Then in January 1976 withholding rates will be adjusted again so that the effect of the tax reduction is distributed over 12 months.

Finally, an income tax credit of 15% of expenditures on energy-saving home improvements such as storm windows and insulation, limited to \$150 over 3 years, is proposed. This credit would reduce 1976 receipts by \$0.5 billion.

Corporation income taxes will be reduced by lowering the maximum rate from 48% to 42% retroactive to January 1, 1975. This will reduce receipts by \$1.8 billion in 1975 and by \$6.6 billion in 1976.

The following table shows the effect of the tax proposals on receipts by half years.

In addition to offsets through the tax system, \$7 billion of offsets are included in the budget as outlays to compensate nontaxpayers, State and local governments, and Federal agencies for higher energy costs. The payments to non-taxpayers—estimated at \$2 billion—will take the form of an \$80 payment for each non-taxpaying adult. It is estimated that 21 million individuals will be eligible for this payment. In addition, individuals and families receiving benefits of less than \$80 per adult from the income tax reductions will receive a portion of the \$80 per adult payment.

**EFFECT OF THE PRESIDENT'S TAX PROPOSALS ON BUDGET RECEIPTS
BY HALF YEARS**

[Dollars in billions]

	Fiscal year 1975	Fiscal year 1976	
	January- June 1975	July- December 1975	January- June 1976
Economic stimulus tax proposals:			
Temporary increase in investment tax credit.....	-1.2	-1.2	-1.7
Individual income tax rebate of 12% of calendar year 1974 liability.....	-4.9	-7.3	.....
Subtotal—Economic stimulus.....	-6.1	-8.5	-1.7
Energy taxes:			
Increase in import fees on crude oil and petroleum products.....	1.3	1.8	2.0
Excise tax on oil.....	1.3	3.2	3.6
Excise tax on natural gas.....	1.7	4.2	4.2
Windfall profits tax.....	.....	11.0	5.3
Subtotal—Energy taxes.....	4.3	20.2	15.1
Energy tax offsets:			
Individual income tax reductions:			
Increase in minimum standard deduction.....	-0.6	-6.6	-1.5
Changes in rate structure.....	-0.8	-9.6	-6.7
Residential energy conservation credit.....	.....	.....	-0.5
Corporation income tax rate reduction.....	-1.8	-1.8	-4.8
Subtotal—Energy tax offsets.....	-3.2	-18.0	-13.5
Total tax changes.....	-5.0	-6.3	-0.1

CHANGES IN BUDGET RECEIPTS

Budget receipts are estimated to rise by \$13.8 billion in 1975 and \$18.8 billion in 1976. The year-to-year changes can be divided between those due to growth in the tax base and those due to revisions in the tax structure. Under tax laws in effect on January 1, 1973, receipts would have risen by \$14.9 billion in 1975 (from \$264.6 billion to \$279.5 billion) and by \$17.5 billion in 1976 (from \$279.5 billion to \$297.0 billion). Thus, enacted and proposed tax law changes, which are shown in the accompanying table, reduce the growth in receipts by \$1.0 billion in 1975 and increase the growth in receipts by \$1.2 billion in 1976.

CHANGES IN BUDGET RECEIPTS

[In billions of dollars]

	1974 actual	1975 estimate	1976 estimate
Receipts under tax rates and structure in effect on Jan. 1, 1973...	264.6	279.5	297.0
Enacted legislative changes:			
Social security taxable earnings base increases:			
\$10,800 to \$13,200 effective Jan. 1, 1974.....	+0.4	+4.8	+5.6
\$13,200 to \$14,100 effective Jan. 1, 1975.....		+0.1	+1.6
\$14,100 to \$15,300 effective Jan. 1, 1976.....			+0.2
Reductions in telephone excise tax.....	-0.1	-0.3	-0.5
Liberalized deductions for individual contributions to pension plans.....		-0.3	-0.3
Total receipts under existing legislation.....	264.9	283.8	303.6
Changes due to tax proposals:			
Energy-related tax proposals:			
Excise tax and import fee on oil and excise tax on natural gas.....		+4.3	+19.0
Windfall profits tax.....			+16.3
Individual income tax reductions:			
Increase in minimum standard deduction.....		-0.6	-8.1
Changes in rate structure.....		-0.8	-16.3
Residential energy conservation credit.....			-0.5
Corporation income tax rate reduction.....		-1.8	-6.6
Subtotal, energy related.....		+1.1	+3.8
Economic stimulus tax proposals:			
Temporary investment tax credit of 12%:			
Individual.....		-0.2	-0.6
Corporation.....		-1.0	-2.3
Individual income tax rebate of 12% on calendar year 1974 liability.....		-4.9	-7.3
Subtotal, economic stimulus.....		-6.1	-10.2
Other:			
Write-off of silver certificates.....			+0.2
Other.....			+0.1
Total receipts from existing and proposed legislation.....	264.9	278.8	297.5

RECEIPTS BY SOURCE

Individual income taxes.—Individual income tax receipts are estimated at \$117.7 billion in 1975 and \$106.3 billion in 1976. The proposed tax law changes outlined in the previous section reduce receipts from this source by \$6.5 billion in 1975 and \$32.8 billion in 1976. In the absence of these tax law changes, individual income taxes would increase by \$14.9 billion in 1976 rather than decline by \$11.4 billion as is projected here.

Corporation income taxes.—Corporation income tax receipts are estimated at \$38.5 billion in 1975 and \$47.7 billion in 1976. Proposed tax law changes reduce these receipts by \$2.8 billion in 1975 and increase them by \$7.4 billion in 1976. In the absence of these tax law changes, taxes on profits would increase by \$2.7 billion in 1975 and would decrease by \$1.0 billion in 1976. This 1975 increase—exclusive of tax law changes—is due in large part to a sharp increase in inventory profits in calendar year 1974 caused by high rates of inflation. Corporate profits including inventory profits increased by about \$18 billion in calendar year 1974 and are expected to decline by \$26 billion in calendar year 1975.

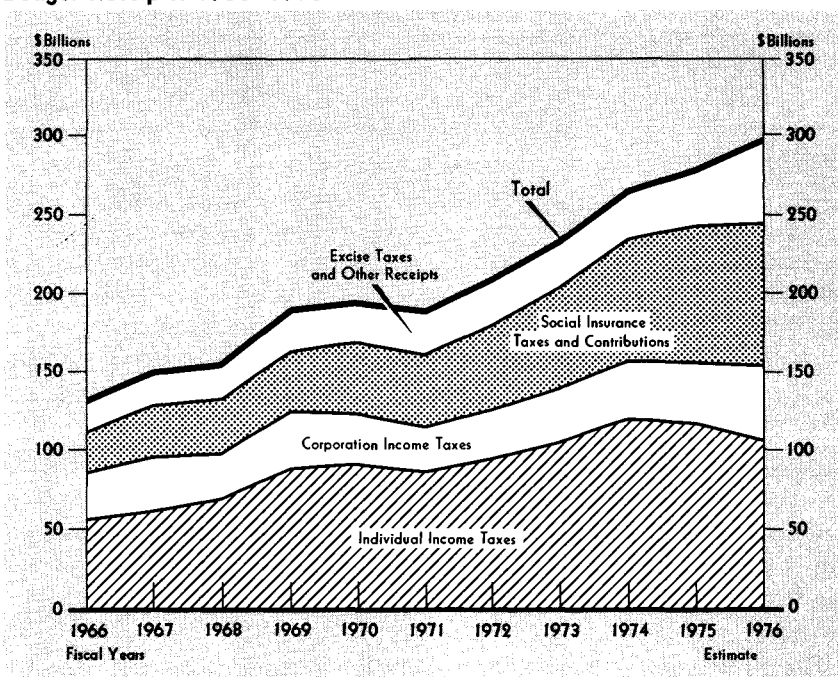
Social insurance taxes and contributions.—Receipts from this source are expected to total \$91.6 billion in 1976, up by \$5.3 billion from 1975. Included in the total are social security and other payroll taxes, unemployment insurance taxes and deposits, Federal employee retirement contributions, and premium payments for supplementary medical insurance. These receipt figures reflect:

- An anticipated increase in the dollar amount of payrolls covered by social security and by other retirement insurance programs due to expansion of employment and a rise in wage rates.
- A statutory increase in the taxable earnings base under social security from \$13,200 to \$14,100 effective January 1, 1975, and an anticipated increase from \$14,100 to \$15,300 effective January 1, 1976, due to the operation of the automatic adjustment mechanism. The base increase in January 1976 will be determined by the increase in the average taxable wage from the first quarter of calendar year 1974 to the first quarter of calendar year 1975.

Excise taxes.—Excise taxes are levied on a variety of products, services, and activities. Receipts from these taxes in 1976 are estimated at \$32.1 billion, which is \$12.2 billion more than in 1975. The proposed legislation for energy taxes increases these receipts by \$3.0 billion in 1975 and \$15.2 billion in 1976, thus producing the sharp increase in excise tax receipts in 1976. Excise tax receipts in both 1975 and 1976 also reflect the continued phasing out of the telephone excise tax. This tax rate was reduced from 8% to 7% on January 1, 1975, and will be reduced to 6% on January 1, 1976.

Other receipts.—Estate and gift taxes, customs, and miscellaneous receipts are estimated to total \$19.8 billion in 1976, an increase of \$3.4 billion from 1975. These figures reflect the imposition of increased fees on oil imports, which increases miscellaneous receipts by \$1.3 billion in 1975 and \$3.8 billion in 1976.

In addition to these budget receipts, the Government receives significant proprietary income from the public. This is derived from various market-oriented activities—such as rents, royalties, and the sale of Government products and property—that are excluded from

Budget Receipts: 1966–1976

budget receipts and instead are treated as offsets to related budget authority and outlays. The detail of proprietary receipts from the public is shown in table 12 in Part 9.

ANALYSIS OF 1974 RECEIPTS

This section explains the differences between actual receipts by major source for the last completed fiscal year and the original budget estimates for that year. The Congressional Budget Act of 1974 requires that this information be included in each budget beginning with the one for 1978, at which time it must be provided for 1976. The information is being added to the budget 2 years earlier to facilitate the transition to the new congressional budget review process.

The table below makes this comparison for 1974. As shown in the table, receipts were about \$9 billion higher than originally estimated, with the bulk of the increase due to higher-than-anticipated individual income taxes.

Individual income taxes in 1974 were \$7.4 billion higher than originally estimated, largely because personal income was \$37 billion higher in calendar year 1973 than anticipated. The higher personal income resulted entirely from higher inflation than originally estimated. In addition, failure to enact legislation proposed in the 1974 budget to provide an income tax credit for nonpublic elementary and secondary

COMPARISON OF 1974 BUDGET RECEIPTS

[In billions of dollars]

	January 1973 estimate	Actual	Change, actual less estimate
Individual income taxes.....	111.6	119.0	7.4
Corporation income taxes.....	37.0	38.6	1.6
Social insurance taxes and contributions.....	78.2	76.8	-1.4
Excise taxes.....	16.8	16.8	*
Estate and gift taxes.....	5.0	5.0	*
Customs.....	3.3	3.3	*
Miscellaneous receipts.....	4.1	5.4	1.2
Total.....	256.0	264.9	9.0

*Less than \$50 million.

education and to liberalize deductions for individual pension plans increased individual income taxes by \$0.6 billion from the initial estimate. Finally, reapportionment of withheld taxes between individual income taxes and employment taxes increased individual income taxes by \$0.5 billion and reduced employment taxes by an equal amount.

The \$1.6 billion increase in corporation income taxes was due to higher profits in calendar year 1973 than expected, offset in part by lower than expected effective tax rates.

Social insurance taxes and contributions were \$1.4 billion lower than estimated in the 1974 budget despite higher wages and salaries than anticipated. Part of this downward revision was due to an overestimate of the percentage of wages and salaries covered by social security, and part was due to an overestimate of the percentage of covered wages and salaries below the maximum level subject to tax. The major data source for the percentages assumed in the 1974 Budget was the *Social Security Bulletin-Annual Statistical Supplement, 1971*. These data were revised significantly in the 1972 *Supplement* published a year later. Also, receipts from this source were revised downward by \$0.5 billion because of the reapportionment of withheld taxes mentioned above. Finally, failure of the Congress to increase railroad retirement taxes as proposed in the 1974 Budget reduced social insurance taxes and contributions by \$0.6 billion.

Miscellaneous receipts were \$1.2 billion higher than first estimated largely due to an increase in deposits of earnings by the Federal Reserve System, which appear in the unified budget as miscellaneous receipts. This increase resulted from both higher interest rates and larger amounts of debt held by the Federal Reserve System than assumed in the 1974 Budget.

Excise taxes, estate and gift taxes, and customs duties were all within \$50 million of the original estimate.

PART 5

THE FEDERAL
PROGRAM BY FUNCTION

THE FEDERAL PROGRAM BY FUNCTION

NEW FUNCTIONAL CLASSIFICATION

This section discusses budget outlays in terms of the major functions or purposes being served. The use of a functional budget classification started with the 1948 budget. The purpose is to compare budget outlays for each major purpose regardless of which agency is carrying out the activity and without double counting.

Part 6 of the budget discusses the criteria for the functional classification in greater detail. While the use of functional classifications extends back nearly three decades, it has been necessary to revise the classifications somewhat from time to time to reflect better the composition of current budgets. The 1976 budget contains the results of the first major revision of the functional classification in 14 years. The historical data used in this document have been revised to reflect the new functional classifications, so outlays in earlier years are comparable to those for the 3 years (and transition quarter) covered by this budget. The following functions are used in this budget:

National defense.—This function is essentially the same as the previous national defense function except for the transfer of nuclear, physical and life sciences research to “general science”, and civilian nuclear energy development and production activities to “energy”.

International affairs.—This function is virtually unchanged from the previous one except for shortening the title.

General science, space, and technology is a new function. It includes most of the previous “space research and technology” function, nuclear, physical and life sciences research, and the activities of the National Science Foundation.

Natural resources, environment, and energy is similar to the previous natural resources and environment function, but with the addition of civilian applications of nuclear energy. It also no longer includes the offsetting receipts from rents and royalties on the Outer Continental Shelf.

Agriculture no longer includes funds for rural development, rural housing, or the Section 32 commodity distribution programs.

Commerce and transportation is similar to the previous function but includes support of the commercial housing market and includes aeronautical technology outlays by NASA.

Community and regional development includes rural as well as urban development spending and disaster relief. Housing is no longer included in this function; commercial housing activities have been transferred to the commerce and transportation function, and spending on low-income housing is included in income security.

Education, manpower, and social services is similar to the previous education and manpower function except for the transfer of general science to the general science, space, and technology function, and the addition of social services (previously included in income security).

The *health* function is essentially the same as the previous health function except for inclusion of meat and poultry inspection (from agriculture) and some safety activities previously included under manpower.

The *income security* function now includes low-income housing programs and the Section 32 commodity distribution programs but no longer includes social services spending.

The *veterans benefits and services* function is unchanged.

Law enforcement and justice is a new function: it incorporates two subfunctions from last year's general government function: judicial functions and law enforcement and justice.

The *general government* function lost two subfunctions to law enforcement and justice, and also lost the "national capital region" subfunction, which was distributed among general purpose fiscal assistance, community development, and transportation.

Revenue sharing and general purpose fiscal assistance includes not only general revenue sharing but also other forms of general purpose fiscal assistance to States and localities such as shared revenues and the Federal payment to the District of Columbia.

The *interest* function is essentially unchanged from last year.

Undistributed offsetting receipts includes not only undistributed intragovernmental receipts (that is, employer share of employee retirement and interest received by trust funds) but also rents and royalties on the Outer Continental Shelf.

In addition to the above changes in the major functions, there have been many changes in the subfunctions. Table 17 shows comparable historical data for 1966 through 1976 on the new basis.¹

CHANGING BUDGET PRIORITIES

The table below highlights the changes in the totals for each function as a percent of total budget outlays at 5-year intervals over a 35-year period.

PERCENTAGE DISTRIBUTION OF BUDGET OUTLAYS BY FUNCTION

Function	1941	1946	1951	1956	1961	1966	1971	1976 est.
National defense.....	44.3	75.3	47.8	56.4	47.6	41.5	36.3	26.9
International affairs.....	1.1	3.5	8.2	3.4	3.3	3.4	1.5	1.8
General science, space, and technology.....	.1	.1	.2	.2	1.1	5.0	2.0	1.3
Natural resources, environment, and energy.....	6.4	.9	3.1	1.5	2.2	2.3	2.1	2.9
Agriculture.....	2.5	1.1	-.7	4.9	2.7	1.8	2.0	.5
Commerce and transportation.....	4.7	.1	4.8	2.8	5.3	6.7	4.9	3.9
Community and regional development.....	1.1	.4	.6	.3	.5	1.1	1.9	1.7
Education, manpower, and social services.....	12.5	.2	.5	.8	1.1	3.0	4.3	4.2
Health.....	.4	.4	.7	.5	.9	2.0	7.0	8.0
Income security.....	13.7	4.7	10.2	14.0	21.9	21.5	26.2	34.0
Veterans benefits and services.....	4.1	4.5	12.1	7.1	5.8	4.4	4.6	4.5
Law enforcement and justice.....	.7	.3	.5	.4	.4	.4	.6	.9
General government.....	2.2	1.6	2.3	.7	1.1	1.1	1.0	.9
Revenue sharing and general purpose fiscal assistance.....	.1	*	.1	.1	.2	.2	.2	2.1
Interest.....	8.1	8.5	12.2	8.9	8.3	8.4	9.3	9.9
Allowances.....	---	---	---	---	---	---	---	2.3
Undistributed offsetting receipts....	-1.9	-1.5	-2.6	-2.1	-2.5	-2.7	-4.0	-5.8
Total outlays.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

* Less than 0.05%.

The table reflects the impact of world conditions on the Federal budget through changes in the magnitude of spending on national defense and international affairs. Since the National Government has sole responsibility in this area, Federal spending is equal to total Government spending. In contrast, State and local government spending is dominant in many areas such as education and law enforcement. The most significant trend during the past two decades is the decline

¹ Data on outlays by subfunction for the years 1962 to 1965, and by major function for 1940 through 1965, are available upon request from the Office of Management and Budget, Washington, D.C. 20503.

in the proportion of Federal outlays for national defense and international affairs and the rise in domestic civil spending—especially for income security and health.

The table below provides some further perspective on this swing away from national defense and toward domestic civil programs, and also provides some perspective on Federal spending in relation to the total economy.

BUDGET OUTLAYS BY MAJOR CATEGORY AS A PERCENT OF GROSS NATIONAL PRODUCT

	1941	1946	1951	1956	1961	1966	1971	1976 est.
National defense.....	5.5	20.6	7.0	9.7	9.2	7.7	7.6	5.9
Human resources ¹	3.8	2.7	3.4	3.9	5.7	5.8	8.8	11.1
Net interest ².....	.9	2.0	1.5	1.2	1.3	1.3	1.5	1.6
All other.....	2.2	2.1	2.7	2.4	3.0	3.9	3.0	3.3
Total.....	12.5	27.4	14.7	17.2	19.3	18.7	20.9	21.9

¹ Composed of the education, manpower, and social services; income security; health; and veterans benefits and services functions.

² Composed of the interest function net of interest received by trust funds.

National defense spending has dropped as a percent of gross national product (GNP), but spending on domestic civil programs—especially human resources programs—has risen at an even faster rate, so budget outlays are a somewhat larger proportion of our GNP than they were a decade or two ago.

TAX EXPENDITURES

While budget outlays are the most obvious method by which the Federal Government allocates resources, other fiscal activities of the Government also have large effects on resource allocation. Tax expenditures are a major example of such activity. In recognition of this, the Congressional Budget Act of 1974 requires that the budget "shall set forth the levels of tax expenditures. . . ." In response to this requirement, a detailed discussion of tax expenditures is presented in Special Analysis F in the Special Analyses volume of the Budget. In addition, tax expenditures are briefly explained here, and are discussed where they are of major importance in the functional sections that follow.

The act defines tax expenditures as those revenue losses attributable to provisions of the Federal income tax laws which allow a special exclusion, exemption, or deduction from income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability. Tax expenditures are instruments of public policy and, to varying

degrees, can be viewed as alternatives to other types of fiscal activity such as credit programs or direct outlays. Most tax expenditures either encourage certain economic activities or reduce the taxes of persons considered to be in adverse circumstances or who have suffered serious economic reverses. Among the economic activities encouraged are private investment, spending by State and local governments, and support of charities. Among the persons whose tax burdens are lightened are the aged, those with large medical expenses, and recipients of government assistance and social insurance payments.

Given the definition of tax expenditures as exceptions to the "normal structure" of the individual and corporation income taxes, a number of conceptual issues arise. First, most features of the tax law can fairly clearly be classified as either tax expenditures or part of the normal structure. Nonetheless, as in most classifications, the borderline is necessarily somewhat arbitrary. For example, since income includes capital gains, a tax expenditure might be considered to result from the fact that capital gains completely escape income taxation if they remain unrealized at the time of their beneficiary's death. However, in the budget this feature of the tax law is regarded as part of that concession to administrative practicality which taxes capital gains as they are realized, rather than as they accrue. Hence, it is not counted as a tax expenditure.

Second, the normal structure of the income tax, like tax expenditures, is a subject for value judgments. It is decided through the legislative process and many of its features have changed over time. During the last decade, legislation has altered overall rates, the degree of progressivity, the size of personal exemptions, and the difference between tax rates for married persons and those for single individuals. Such changes in the normal structure are to some extent possible substitutes for some tax expenditures. For example, an increase in the minimum standard deduction—which is not counted as a tax expenditure—might serve much the same purposes as are now served by the exclusion from income of transfer payments such as social security benefits and unemployment compensation—which are counted as tax expenditures.

Third, because tax expenditures are measured as departures from the normal structure of the income tax, changes in the normal structure affect the magnitude of tax expenditures. For instance, if tax rates were generally lowered, the size of tax expenditures would generally decline. Conversely, if changes in tax expenditures substantially altered the size or distribution of the tax burden, changes in the normal structure might be expected to accompany them. Actual rates of taxation are the result of *both* the normal structure and tax expenditures.

A set of cautions also arises from essentially technical problems in estimating the size of tax expenditures. First, estimates of the revenue losses associated with particular tax provisions sometimes involve substantial uncertainty.

Second, the revenue loss associated with a combination of tax expenditures is not, in general, equal to the sum of each tax expenditure estimated separately. The overall loss may be greater if, for instance, the elimination of multiple exclusions pushes taxpayers into higher tax brackets. It may also be smaller if, for instance, elimination of multiple deductions causes taxpayers to switch from itemizing deductions to using the standard deduction. Thus, tax expenditures should not be simply added together. In a few cases, totals which take account of interactions have been computed and are presented in the functional sections that follow.

Third, tax expenditure estimates do not always indicate the increase in receipts that would appear in the first year if a tax expenditure were eliminated. The estimates assume that transitional effects resulting from changes in tax laws have disappeared, whereas actual changes of law would sometimes produce long-lasting transitional effects.

Most tax expenditures are classified into the same functional categories as are spending programs. Those of major importance are discussed in the functional sections. However, some of the largest tax expenditures are classified into three functions for which there are no comparable outlays: "business investment", "personal investment", and "other tax expenditures."

"Business investment" tax expenditures support business investment. The tax credit for investment in business equipment is the largest item in this category. Primarily as a result of the President's economic proposals, the loss of receipts due to this credit is expected to grow from \$4½ billion in 1974 to nearly twice that figure in 1976.

"Personal investment" tax expenditures aid investment by individuals. The taxation of capital gains at rates lower than those which apply to ordinary income is estimated to reduce tax receipts from individuals by \$4.2 billion. The deductibility of mortgage interest and of property taxes on owner-occupied homes encourage investment in home ownership with 1976 tax expenditures estimated at \$6.5 billion and \$5.3 billion, respectively. The exclusion of interest on life insurance savings provides a 1.8 billion dollar tax expenditure that fosters investment through life insurance.

The deductibility of charitable contributions and the deductibility of interest on consumer credit are the largest among "other tax expenditures." They are estimated to reduce 1976 receipts by \$5.1 billion and \$3.5 billion, respectively.

NATIONAL DEFENSE

Program Highlights

- Continue negotiations to limit strategic arms and to achieve mutual and balanced force reductions in Central Europe for the NATO and Warsaw Pact nations.
- Increase outlays to maintain defense preparedness and preserve personnel levels in the face of rising costs.
- Continue strategic force modernization to insure a credible strategic deterrent.
- Strengthen the general purpose forces with little or no increase in present manpower ceilings by adding to combat manpower and reducing headquarters and general support.

Peace and international stability are major United States objectives. National security programs contribute to these goals by helping to maintain the worldwide military equilibrium that is essential to peace. This equilibrium requires a balance in strategic forces between the United States and the Soviet Union, a balance in conventional forces in Central Europe between the NATO and Warsaw Pact nations and a balance in naval strength between the United States and the Soviet Union. A presence in Northeast Asia will also be required, as will an ability to provide weapons and munitions rapidly to allies and friends. Total outlays for national defense will increase from \$85.3 billion in 1975 to \$94.0 billion in 1976 to maintain defense preparedness and preserve personnel levels in the face of rising costs.

To achieve and maintain a military balance, United States forces must be strengthened. Improved strategic nuclear forces and the development of possible strategic systems for future deployment are planned in order to maintain clear strategic deterrents against the spectrum of potential threats. The fighting power of the general purpose forces will also be strengthened, but with little or no increase in present personnel ceilings. This will be accomplished by shifting personnel from support activities to combat functions and by modernizing weapon systems and equipment. The major change planned is an increase in the number of active Army divisions from 13 in June 1974 to 16 by September 1976. The reserve and guard forces, which augment the active forces, will receive better training, improved equipment and an increased share of combat responsibilities. The tactical air forces will be modernized by the replacement of older aircraft with newer and more capable aircraft. A vigorous shipbuilding program is planned to improve and expand the fleet.

NATIONAL DEFENSE

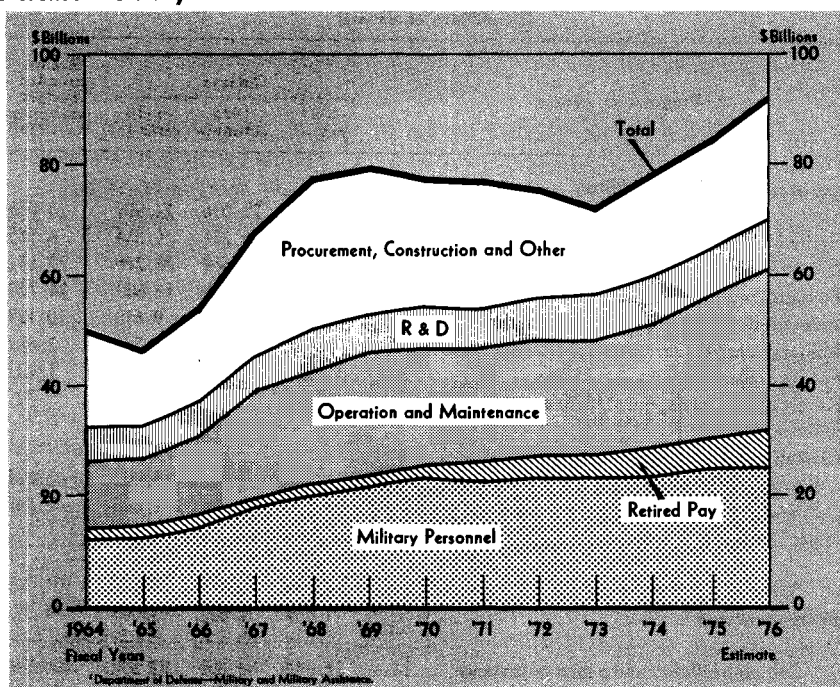
[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Department of Defense—Military				
Military personnel.....	23,728	25,036	24,999	25,078
Retired military personnel.....	5,128	6,281	6,884	6,885
Operation and maintenance.....	22,478	25,669	28,246	29,182
Procurement.....	15,241	14,785	16,600	24,720
Research development, test and evaluation.....	8,582	8,650	9,610	10,179
Military construction.....	1,407	1,457	1,703	2,887
Family housing.....	884	1,090	1,260	1,222
Revolving and management funds and other.....	177	10	-836	223
Allowances for:				
Civilian and military pay raises:				
Existing legislation.....			3,002	3,079
Proposed legislation.....			-1,808	-1,847
Other legislation.....			141	142
Subtotal, military ²	77,625	82,978	89,800	101,749
Military assistance ²	819	1,822	3,000	4,591
Subtotal, military and military assistance.....	78,444	84,800	92,800	106,340
Atomic energy defense activities.....	1,486	1,598	1,763	1,896
Defense-related activities.....	-1,349	-1,115	-533	-532
Deductions for offsetting receipts ²	-13	-7	-3	-3
Total.....	78,569	85,276	94,027	107,700

¹ Compares with budget authority of \$89,293 million in 1974 and \$91,314 million in 1975.² Excludes offsetting receipts which have been deducted by subfunction above: 1974 \$4.719 million; 1975 \$5.481 million; 1976 \$6.093 million.

Department of Defense. Outlays for Department of Defense military functions and military assistance will increase \$8 billion in 1976. This increase is necessary to cover pay and price increases and to maintain defense preparedness.

Under existing law, civilian and military pay raises and military retirement annuity increases would amount to \$3.0 billion in 1976. Legislation is proposed to limit these increases to 5% through June 30 of next year. This policy will save \$1.8 billion in defense outlays in 1976. This proposal recognizes that Federal employees enjoy greater job security than the average worker under current economic conditions and that increases in recent years in retirement annuities have been well in excess of the rate of inflation.

Defense¹ Outlays

To aid in planning national security needs, military forces are grouped, regardless of service, according to the major missions to be accomplished. The following table summarizes the defense program on the basis of these major missions in terms of total obligational authority (TOA). Total obligational authority includes budget authority enacted each year by the Congress, plus the authority granted in earlier years that is transferred to subsequent years.

Strategic forces.—The primary objective of the strategic forces is deterrence. In order to constitute credible deterrents across the spectrum of potential threats, these forces must be:

- able to absorb a first strike and respond with devastating effectiveness against any aggressor;
- prepared to execute a range of appropriate attacks, including attacks limited in terms of targets and numbers of weapons;
- perceived as equal in overall capability to the forces of any opponent or combination of opponents so that no one could hope to use a nuclear threat to gain diplomatic or military advantage over the United States and its allies; and

SUMMARY OF THE DEPARTMENT OF DEFENSE BUDGET PROGRAM ¹

[In billions of dollars]

Major military programs	Total obligational authority			
	Actual		Estimate	
	1968	1974	1975	1976
Strategic forces.....	7.2	6.8	7.4	7.7
General purpose forces.....	30.5	27.5	28.2	35.9
Intelligence and communications.....	5.5	5.9	6.4	7.3
Airlift and sealift.....	1.7	.8	.9	1.6
Guard and Reserve.....	2.2	4.3	4.8	5.6
Research and development ²	4.3	6.9	7.7	9.4
Central supply and maintenance.....	8.4	8.5	9.0	9.9
Training, medical, and other general personnel activities.....	12.2	18.2	20.0	21.7
Administration and associated activities.....	1.2	1.8	2.1	2.4
Support of other nations ¹	2.4	4.3	2.5	3.3
Total obligational authority.....	75.6	85.0	89.0	104.7
Prior year funds and other financial adjustments.....	.8	3.9	1.8	1.6
Total budget authority.....	76.4	88.9	90.8	106.3

¹ Includes military assistance program and foreign military sales programs.² Excludes R. & D. in other program areas on systems approved for production.

- equivalent to the forces and programs of any other nations in payload, accuracy and reliability.

The Vladivostok negotiations with the Soviet Union are a significant achievement. For the first time in our negotiations with the Soviet Union we have reached an understanding on specific and equal limitations on the total number of strategic delivery vehicles and missiles with multiple independently targetable warheads (MIRVs). By establishing overall quantitative limits, a substantial expansion of strategic forces can be avoided. Within the limits of the agreement, the United States will continue to deploy an effective combination of strategic bombers, land-based missiles and submarine-launched missiles, and will develop options for the deployment of improved systems in the future. The 1976 strategic program, including systems funded in the research and development program, will permit us to:

- continue engineering development of the B-1 strategic bomber and begin full scale production in 1977 if performance goals in relation to costs are achieved;
- proceed with the Trident submarine system to be deployed in 1979 and design a lower cost alternative to the Trident;

- develop options for future deployment of improved intercontinental ballistic missiles that could be launched from fixed silos or mobile launchers;
- continue development of ballistic missile warhead accuracy improvements and long range cruise missiles;
- maintain technology for ballistic missile defense systems and improve the capability for surveillance and early warning of nuclear attack;
- improve the command, control and communications of the strategic forces.

General purpose forces.—Most land, air and naval forces are designed to perform the general purpose mission of deterring or repelling attacks not deterred by the threat of strategic nuclear retaliation. These threats range from isolated incidents to major assaults by a combination of opponents.

Between 1968 and 1975, the general purpose forces were sharply reduced following the United States disengagement from the conflict in Vietnam. As shown in the summary of active military personnel and forces, military personnel was reduced by 1.4 million, from 3.5 million in 1968 to 2.1 million in 1975. This is the lowest level since before the Korean war and 556,000 less than in 1964 prior to the Vietnam conflict. The number of active divisions, tactical air wings and warships has also been reduced below pre-Vietnam war levels.

The United States has initiated negotiations between the NATO Alliance and the Warsaw Pact on mutual and balanced force reductions. If these negotiations are successful, some U.S. forces stationed in Europe could be withdrawn. For the time being, however, the United States and its allies must maintain present manpower levels and strengthen conventional combat capabilities. This will be accomplished by shifting manpower from support activities to combat functions, and by modernizing weapon systems and equipment. Increased standardization of weapons will also be emphasized.

With little or no increase in present manpower ceilings, combat capabilities will be strengthened by an increase in the number of active combat elements and an offsetting reduction of headquarters and general support activities. More extensive use of reserve combat components will further augment the active forces. This will result in greater combat power in the early days of a conflict. The major change planned is an increase in the number of active Army divisions from 13 in June 1974, to 16 by September 1976.

Production of modern equipment for the *land forces* will increase in 1976 with emphasis on tanks and antitank weapons. Other procurement priorities include armed helicopters, armored personnel carriers,

and air defense weapons. These production increases are necessary, in part, to replace equipment and weapons that were delivered to Middle East nations to rebuild their forces following the Yom Kippur War; in particular the supply of tanks, armored personnel carriers, self-propelled artillery and antitank weapons. At the same time, the Middle East War demonstrated that previously planned inventory levels were too low to sustain United States forces in a conflict that might be fought in the European area. Therefore, production rates will be increased in 1976 to replace the equipment, munitions and spare parts shipped to the Middle East and to build up to the new inventory objectives.

The retirement of many aging ships built during World War II, together with the rapid growth in the Soviet Navy, requires that the United States maintain a vigorous program of new ship construction and modernization for the *naval forces*. Procurement of 10 guided missile frigates will help maintain an appropriate naval balance. The ship construction program for 1976 also includes two more nuclear attack submarines, a DLGN class nuclear-powered guided missile cruiser and two patrol hydrofoil missile ships. A number of destroyer tenders, tankers, and ocean tugs will also be acquired to provide for the adequate maintenance and supply of the fleet.

The *tactical air forces* support the land and naval forces by protecting them from air attack, providing close air support and preventing enemy resupply and reinforcement. Maintaining the superiority of the tactical air forces is essential to offset the numerical advantages that the Warsaw Pact nations have in land forces and ship-to-ship cruise missiles.

Continued procurement of aircraft is planned in 1976 to replace older systems. Additional production of Air Force F-15 fighters is planned to maintain air superiority. Development of the F-16 air combat fighter will continue. Full scale production of the new A-10 is proposed for close air support of ground forces. Carrier-based F-14s equipped with the Phoenix missile, A-7 and A-6 attack aircraft, EA-6B electronic warfare aircraft and E-2C early warning and surveillance aircraft will be purchased to strengthen Navy and Marine Corps air capabilities. Purchase of S-3A and P-3C aircraft is planned for antisubmarine search and destroy missions. Increased purchases of air-to-air and air-to-ground missiles are also proposed for all tactical air forces.

Increased use of flight simulators for air crew training continues as a high priority. These simulators duplicate the actual flight environment and train pilots in bombing, air combat maneuvering, and emergencies without using aviation fuels or risking men and aircraft.

Airlift and sealift forces.—The transfer of a large amount of supplies on short notice during the October 1973 Middle East War demonstrated the effectiveness of airlift for strategic purposes. Recent improvements in midair refueling have increased the load that can be airlifted over great distances without landing. Several efforts initiated in 1974 to improve the strategic airlift capability will be pursued in 1976.

Guard and Reserve.—The National Guard and Reserves are the initial and primary sources of manpower to augment the active forces during an emergency. Army Guard and Reserve units designated to augment the active divisions will be maintained in the Selected Reserve at a high level of readiness and will train with the active units to which they are affiliated. Air Force Guard and Reserve units will participate for the first time in the strategic mission of refueling. Tankers are transferred from the active forces to the Air Guard and Reserve.

Guard and Reserve recruiting is more successful than anticipated and a large number of individuals with prior service have joined the Selected Reserve. However, an intensified recruiting campaign may be needed to offset the significant number of reservists expected to leave the service during 1975 and 1976 as the last of the draft inspired enlistees are discharged.

Research and development.—An increase in total obligational authority is necessary to continue the research and development programs that keep U.S. forces modern and maintain technological superiority.

In addition to the strategic development programs discussed earlier, major increases are planned for tactical programs. These include development of an advanced air combat fighter for the Navy and Air Force. This system should be available for procurement in 1978 as a low cost fighter to complement the highly sophisticated F-14 and F-15 aircraft now being deployed by the Navy and Air Force. Work will continue on the development of a new battle tank, armored infantry combat vehicle and attack helicopter system to overcome the Warsaw Pact advantage in armored strength. Naval development programs will emphasize antisubmarine warfare and fleet air defense systems. The Air Force will increase efforts to improve its capability to penetrate and suppress enemy air defenses, and to attack enemy ground forces beyond the reach of friendly ground forces.

There will also be increased emphasis on exploratory research and technology to identify new concepts and to maintain technological superiority.

Training, medical, and other general personnel support activities.—The Nation has achieved an all-volunteer force by paying fair wages and

competing effectively in the marketplace for manpower. If current enlistment and reenlistment trends continue, authorized personnel levels will be met in 1975 and 1976.

The third quadrennial review of military compensation, which started early in January 1975 is designed to assure that all aspects of military compensation meet defense needs. Every segment of military compensation will be examined to ensure that equitable wages are paid and nonessential costs are eliminated. Legislation embodied in the Defense Officer Personnel Management Act and related proposals is needed to better align the military work force with job requirements in terms of length of service and rank. Legislation is again proposed to restructure the military retired pay system gradually and to permit equitable separation of excess military personnel.

Annuities for retired military personnel and their survivors will require \$6.9 billion in 1976. Slightly more than half of the \$0.6 billion increase over 1975 levels results from an increase of 57,000 in the number of retired personnel. Cost of living adjustments, raises in active duty basic pay and changes in the grade distribution of eligible personnel account for the balance of the increase.

The budget this year does not propose funding or legislation to recompute military retired pay. Current economic conditions make it necessary to restrain the growth of Federal expenditures. The present military retirement system, with its provisions for consumer price index adjustments, already has the effect of recomputing retired military pay. Further recomputation would not be appropriate at this time.

The current wage board pay law requires the use of wage rate data outside of the local area involved. Legislation will be proposed to repeal this feature, in order that the process for determining Federal wage rates is more consistent with the long standing principle that such rates will be comparable with area prevailing rates.

Approximately 10 million people are eligible to receive benefits from the military health care system. The cost of providing health care services through the civilian health and medical program of the uniformed services and through the Army, Navy, and Air Force medical systems for those beneficiaries will exceed \$3.5 billion. Included in this funding is the cost of the new Uniformed Services University of the Health Sciences, which will in the future graduate physicians trained to meet military medical needs.

Administration and associated activities.—More effective use of naval petroleum reserves is planned to reduce U.S. dependence on imports of petroleum products and help preclude political and economic disruption of supplies. Legislation is requested to increase production

from Naval Petroleum Reserve No. 1 at Elk Hills, Calif. Proceeds from the sale of this oil will be used to finance further exploration of reserves in Alaska, and the initial costs of establishing a national strategic petroleum reserve. This strategic reserve will provide up to 1.0 billion barrels of petroleum or petroleum products for domestic and industrial use, and 0.3 billion barrels for military use in time of national emergency or serious disruption of supplies.

Support of other nations.—This program includes military assistance for the armed forces of South Vietnam and other nations. For 1976, \$1.3 billion in total obligational authority is recommended for military assistance to South Vietnam. Beginning with the transition quarter (July 1, 1976), military assistance for South Vietnam will be authorized under the Foreign Assistance Act, which is discussed in the section on international affairs.

Military assistance.—The military assistance and credit sales programs provide the support necessary to strengthen the efforts of other countries to provide for their own defense. These programs are discussed in the section on international affairs.

Atomic energy defense activities.—The research and development and underground testing of nuclear weapons will increase in 1976 primarily to complete the detailed design and testing of specific weapons already approved for development prior to the effective date of the Threshold Test Ban Treaty. Spending on production of plutonium and tritium related to future nuclear weapons production will rise due to increased labor and fuel costs. Funds for the development of improved nuclear propulsion plants for naval ships will increase primarily because of requirements for the Trident submarines.

Defense related activities.—The Selective Service System will begin major program adjustments in 1976. Local board operations will be phased down while a new standby system is tested. An annual registration system will be evaluated. Alternate induction procedures will be developed for possible use in a major contingency. Classification activity will be deferred until such time as induction authority may be requested by the President. Funding is included for the reconciliation service program for returned Vietnam-era draft resisters and deserters.

Receipts from the sale of excess strategic stockpile commodities are estimated at \$1,180 million in 1975, of which \$150 million requires enactment of new disposal authority. Stockpile receipts in 1976

should decline to \$620 million, reflecting lower demand and the exhaustion of existing disposal authority for certain key commodities. Of the \$620 million 1976 receipts estimate, \$488 million is dependent on enactment of new stockpile disposal legislation by the Congress.

SUMMARY OF ACTIVE MILITARY PERSONNEL AND FORCES

Description	Actual		Estimated	
	June 30, 1968	June 30, 1974	June 30, 1975	June 30, 1976
Military personnel (in thousands):				
End strength:				
Army	1,570	783	785	785
Navy	765	546	536	529
Marine Corps	307	189	196	196
Air Force	905	643	612	590
Total, Department of Defense	3,547	2,161	2,129	2,100
Average strength:				
Army	1,487	787	779	784
Navy	753	554	546	531
Marine Corps	298	191	193	196
Air Force	899	673	631	607
Total, Department of Defense	3,437	2,206	2,149	2,118
Strategic forces:				
Intercontinental ballistic missiles:				
Minuteman	1,000	1,000	1,000	1,000
Titan II	54	54	54	54
Polaris-Poseidon missiles	656	656	656	656
Strategic bombers	648	500	498	497
General purpose forces:				
Land forces:				
Army divisions	19	13	14	16
Marine divisions	4	3	3	3
Tactical air forces:				
Air Force wings	25	22	22	22
Navy attack wings	15	14	14	13
Marine Corps wings	3	3	3	3
Naval forces:				
Attack and antisubmarine carriers	23	14	15	13
Nuclear attack submarines	33	61	64	68
Other warships	387	187	189	185
Amphibious assault ships	157	65	64	63
Airlift and sealift forces:				
C-5A airlift squadrons	0	4	4	4
Other strategic airlift squadrons	32	13	13	13
Troopships, cargo ships, and tankers	130	37	40	43

INTERNATIONAL AFFAIRS***Program Highlights***

- Continue strategic arms limitation negotiations within the context of the recent agreement at Vladivostok.
- Seek lasting peace in the Middle East and Indochina.
- Participate in a proposed \$25 billion special financing facility for industrialized countries with balance-of-payments difficulties due to high oil prices.
- Conduct international negotiations to reduce trade barriers.
- Focus economic assistance on world food problems.

In today's interdependent world this Nation's domestic well-being requires a purposeful and responsible involvement in the search for world peace and international economic progress. Outlays for international affairs are estimated to be \$6.3 billion in 1976.

The search for peace is being conducted through arms control negotiations, diplomacy in the Middle East, and continued efforts toward a solution to the problems of Indochina. Foreign assistance programs are an indispensable complement to American diplomacy and serve as a flexible means for meeting security, humanitarian, and development needs in a world still plagued by hostilities, unrest, and economic dislocations.

The United States is taking steps to strengthen a world economy shaken by increases in oil and food prices. These steps constitute a framework for international economic cooperation and progress.

To assure an adequate energy supply, this Nation joined 15 other industrialized countries last November to form the international energy program which provides for emergency energy sharing, conservation, and development of alternative energy sources. To assure that industrialized countries will be able to finance balance-of-payments deficits resulting from high oil prices and associated financial distortions, the United States has proposed a special \$25 billion facility to help finance these deficits when other sources of credit are insufficient. This facility will supplement expanded operations of the International Monetary Fund. Authorizing legislation will be proposed when negotiations are completed. To assure continued trade expansion, the United States, under the authority of the Trade Act of 1974, will participate in multilateral negotiations for reduction of trade barriers.

INTERNATIONAL AFFAIRS

[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974	1975	1976	
Foreign economic and financial assistance:				
(Military assistance) ²	(1,312)	(2,101)	(2,800)	(2,460)
Security supporting assistance.....	382	319	398	580
Middle East special requirements fund.....	-----	12	12	25
Indochina postwar reconstruction.....	246	508	762	952
Multilateral development assistance.....	615	876	990	759
Bilateral development assistance.....	848	1,058	1,133	1,023
Food for Peace.....	639	1,165	1,070	1,336
Migration and refugee assistance.....	43	66	10	10
International narcotics control.....	5	27	38	42
President's foreign assistance contingency fund.....	25	14	20	30
Special financing facility (proposed legislation).....	-----	-----	1,000	7,000
Peace Corps.....	81	83	83	81
Other (including offsetting receipts).....	-50	-68	-49	-46
Subtotal, foreign economic and financial assistance.....	2,834	4,060	5,468	11,793
Conduct of foreign affairs:				
Department of State.....	584	647	742	738
Other.....	22	38	41	38
Subtotal, conduct of foreign affairs.....	606	686	784	776
Foreign information and exchange activities:				
United States Information Agency.....	215	241	268	274
Board for International Broadcasting.....	51	50	66	66
Department of State and other.....	54	59	78	89
Subtotal, foreign information and exchange activities.....	320	350	412	429
Deductions for offsetting receipts.....	-167	-243	-370	-370
Total, international affairs.....	3,593	4,853	6,294	12,627
Memorandum:				
Export-Import Bank ³	(1,228)	(1,609)	(1,757)	(2,913)

¹ Compares with budget authority of \$5.3 billion for 1974 and \$4.9 billion for 1975.² Excludes trust funds. Net of offsetting receipts. Outlays and budget authority for military assistance are classified in the national defense function; they are not included in the totals shown for international affairs. In 1974 outlays for South Vietnam were included in separate Defense Department accounts.³ Under Public Law 92-126, the receipts and disbursements of the Export-Import Bank have not been included in the budget totals since August 17, 1971; they will be included beginning October 1, 1976, pursuant to Public Law 93-646, approved January 4, 1975. The Bank's outlays and budget authority for periods prior to August 17, 1971, are shown in historical table 17 in subfunction 151 "Foreign Economic and Financial Assistance."

The United States is also supporting several initiatives growing out of the World Food Conference including: greater quantities of food aid to needy countries, additional assistance to improve food production in the poorer countries, and creation of an international system of grain reserves.

Foreign economic and financial assistance.—This subfunction includes foreign aid, the special financing facility, and the Peace Corps. The United States provides aid to foreign countries to enhance self-defense capabilities, to support political stability, to promote economic development, and to provide humanitarian relief. The table on page 83 identifies the programs that constitute foreign aid.

Military assistance.—Military assistance includes grants and credit sales of equipment, training, and other services to support the defense efforts of friendly countries and is administered by the Department of Defense. It is classified in the national defense function along with trust fund outlays which facilitate cash sales of defense articles and services that are not considered foreign aid.

In addition to \$790 million in budget authority for military assistance grants in 1976, an appropriation of \$250 million is requested for 1976 to reimburse the military departments for stocks delivered to Cambodia in 1974 pursuant to the emergency drawdown provision of the Foreign Assistance Act.

South Vietnam's defense efforts depend upon continued U.S. military assistance. Because the \$700 million appropriated in 1975 for this purpose will not meet South Vietnam's critical needs, a supplemental appropriation of \$300 million is being proposed. Military assistance to South Vietnam is included in a separate account under Defense Department appropriations. Moreover, the amounts of assistance to Cambodia authorized by the Foreign Assistance Act of 1974 are inadequate for that country's minimum needs. Legislation to remove restrictions on this authorization and a budget amendment requesting an additional \$222 million for Cambodia are being proposed.

To highlight the continuing importance of training for foreign military personnel, foreign military training assistance for 1976 is provided in a separate account from the grant materiel program.

Outlays for all military assistance (excluding trust fund outlays of \$0.2 billion) are estimated at \$2.8 billion in 1976.

Economic assistance.—Economic assistance includes funds for: security supporting assistance for the Middle East, Indochina postwar reconstruction, development aid for poorer countries, food aid, refugee assistance, and international narcotics control programs.

FOREIGN AID

[In millions of dollars]

Assistance programs	Budget authority			Outlays		
	1974 actual	1975 estimate	1976 estimate	1974 actual	1975 estimate	1976 estimate
Military assistance: ¹						
Grant military assistance.....	695	897	790	460	709	917
Foreign military training ²	-----	-----	30	-----	-----	17
Military assistance, South Vietnam..	(³)	1,000	1,293	(³)	515	975
Foreign military credit sales.....	325	405	560	406	400	500
Emergency security assistance for Israel.....	2,200	-----	-----	640	700	659
Offsetting receipts, and other....	-109	-147	-213	-195	-223	-268
Total, military assistance.....	3,111	2,155	2,460	1,312	2,101	2,800
Economic assistance:						
Security supporting assistance.....	118	386	580	382	319	398
Middle East special requirements fund.....	-----	25	25	-----	12	12
Indochina postwar reconstruction..	499	617	952	246	508	762
Multilateral development assist- ance.....	(2,383)	(1,195)	(759)	(615)	(876)	(990)
International financial institu- tions.....	2,237	1,006	546	446	704	818
International organizations.....	146	190	214	168	171	173
Bilateral development assistance...	(782)	(839)	(669)	(785)	(936)	(780)
Agency for International Devel- opment.....	820	961	1,023	863	1,035	1,129
Overseas Private Investment Corporation.....	25	-----	-----	-21	14	-6
Inter-American Foundation.....	-----	-----	-----	6	9	10
Proprietary receipts from the public.....	-63	-122	-354	-63	-122	-354
Food for Peace.....	554	778	1,336	639	1,165	1,070
Migration and refugee assistance...	56	34	10	43	66	10
International narcotics control....	42	42	42	5	27	38
Total, economic assistance.....	4,434	3,917	4,373	2,715	3,909	4,060
President's foreign assistance con- tingency fund.....	15	5	30	25	14	20
Total, Foreign Aid.....	7,560	6,077	6,864	4,052	6,024	6,880

¹ Excludes trust funds to facilitate cash sales. Net of offsetting receipts.² Included in grant military assistance in years prior to 1976.³ From 1967 to 1974 military assistance to South Vietnam was included in several military department accounts.

Security supporting assistance is required to maintain progress toward a negotiated settlement in the Middle East. Economic support and assistance for reconstruction and development are provided to Israel, Egypt, Jordan, and Syria. The *Middle East special requirements fund* provides a measure of flexibility to meet unforeseen contingencies. Outlays in 1976 for these programs are estimated at \$410 million.

Indochina postwar reconstruction assistance to South Vietnam, Cambodia, and Laos is required to maintain economic stability, to provide for reconstruction and development, and to finance refugee relief. Other nations are joining the United States in this effort. Outlays will be \$762 million in 1976.

Multilateral development assistance in the form of contributions to international development banks and international organizations continues as a major facet of foreign aid. Outlays are estimated to be \$990 million in 1976.

The international development banks include: the World Bank Group and the Inter-American, Asian, and African Development Banks. During the past few years programs of these institutions have continued to expand while the United States has reduced its proportion of total contributions. These institutions now obtain most of their private capital financing abroad, most recently from the oil-exporting countries which have provided large sums for relending to developing countries. Outlays of \$818 million for 1976 will meet U.S. commitments to international development banks. In addition, after consultation with the Congress, negotiations will proceed on the fourth replenishment of the Inter-American Development Bank and a 1976 appropriation may be sought later for this replenishment.

Voluntary contributions of \$173 million in outlays are proposed for international organizations. The largest of these are the United Nations Development Program, which furnishes developing countries with technical and investment survey assistance, and the United Nations Relief and Works Agency, which aids Palestinian refugees.

Bilateral development assistance, administered principally by the Agency for International Development (AID), is responding to the need for increasing food production in the poorer countries. Grants and long-term loans at low-interest rates are provided for agricultural development, improved agricultural practices, and research into new and improved crops. Budget authority for food and nutrition will increase from \$282 million in 1974 to \$629 million in 1976. The remaining development programs concentrate on low-income groups in the poorest countries, particularly in improving health, family planning,

and education. Total outlays for AID development programs for 1976 are estimated at \$1,129 million.

The Overseas Private Investment Corporation (OPIC) offers political risk insurance to U.S. firms investing in developing countries and also provides guaranties for loans made to firms in those countries. OPIC is now working with a group of private insurance companies to form a joint underwriting association for political risk insurance. OPIC is currently operating on a self-sustaining basis and requires no budget authority in 1976.

The Inter-American Foundation supports experimental development activities in Latin America undertaken primarily by private nonprofit organizations. Outlays are estimated at \$10 million for 1976.

Food aid grants and concessional loans under the *food for peace program* (Public Law 480) serve a number of foreign policy objectives, including the alleviation of hunger and malnutrition. These programs will remain critical for developing nations until their longer term efforts to increase production achieve desired results.

Migration and refugee assistance consists of contributions to American voluntary agencies, the United Nations, and the Intergovernmental Committee on European Migration.

International narcotics control assistance of \$38 million to foreign governments and international organizations aids in eliminating the illicit cultivation, production, and trafficking of dangerous drugs in order to curtail their entry into the United States.

The President's foreign assistance contingency fund.—This fund permits the United States to respond to unforeseen requirements, primary humanitarian emergencies. Budget authority of \$30 million is requested for 1976.

Special financing facility.—In response to high oil prices and resulting international financial distortions, the United States has proposed the establishment of a \$25 billion international lending facility. This facility will make loans to supplement other sources of credit available to industrialized countries with major balance-of-payments difficulties. The United States is prepared to lend up to \$7.0 billion to the facility. Outlays are estimated at \$1.0 billion in 1976.

Peace Corps.—In 1976, approximately 6,000 Peace Corps volunteers will assist 68 host countries in their effort to solve development and human problems. During 1976, Peace Corps efforts will concentrate on agriculture, health and nutrition, education, and conservation.

Efforts will be made in 1976 to increase the level of host country contributions for financing Peace Corps programs.

Conduct of foreign affairs.—Increased assessments by international organizations and rising overseas operating costs account for most of the additional outlays for the Department of State in 1976. Outlays are estimated to be \$784 in 1976.

Foreign information and exchange activities.—Increases for the United States Information Agency include funds for new facilities for the Voice of America in the Far East. Increased grants by the Board for International Broadcasting to Radio Free Europe and Radio Liberty are required for higher wages and prices abroad, special retirement costs, and improvements of transmitting facilities. State Department education and cultural exchange programs will be increased to broaden American individual and institutional contacts with foreign societies. A special appropriation of \$15 million in United States owned Japanese currency is requested to fulfill a 1962 cultural agreement with Japan and will reciprocate for similar grants made in 1973 to American universities by Japan. Total outlays for foreign information and exchange activities are estimated at \$412 million in 1976.

Export-Import Bank.—The Export-Import Bank provides loans, guaranties, and insurance to facilitate exports. The Bank's receipts and disbursements have been excluded by statute from the budget totals since August 17, 1971, but will again be included beginning October 1, 1976.

Tax expenditures.—The international affairs function contains a number of tax expenditures that serve to promote international trade and investment. The largest, estimated at \$1.3 billion for 1976, is the deferral of tax on profits of domestic international sales corporations (DISCs). For an explanation of tax expenditure, see pages 67 to 69 above, or Special Analysis F in the Special Analyses volume of the Budget.

Credit programs.—The international affairs loan and loan guarantee programs that appear in the table below have been discussed above except for special State Department loans. Most of these loans were made in 1949–53 for the construction of the United Nations headquarters and in 1963–64 for United Nations peacekeeping operations.

INTERNATIONAL AFFAIRS

CREDIT PROGRAMS

[In millions of dollars]

	1974 actual	1975 estimate	1976 estimate
Foreign military credit sales and other:			
Direct loan disbursements	430	507	896
Direct loan repayments	-172	-178	-221
Direct loan, outstanding, end of year	1,469	1,798	2,472
Guaranteed loan outstanding, end of year	298	500	700
International development assistance: ¹			
Direct loan disbursements	639	765	784
Direct loan repayment	-84	-160	-208
Direct loan outstanding, end of year	10,977	11,582	12,159
Guaranteed loan outstanding, end of year	346	426	519
Overseas Private Investment Corporation:			
Direct loan disbursements	7	4	16
Direct loan repayments	1	-----	1
Direct loan, outstanding, end of year	18	22	36
Guaranteed loan outstanding, end of year	172	185	212
Food for Peace:			
Direct loan disbursements	578	931	863
Direct loan repayments	-288	-93	-85
Direct loan, outstanding, end of year	3,438	4,276	5,055
Special Financing Facility:			
Direct loan disbursements	-----	-----	1,000
Direct loan outstanding, end of year	-----	-----	1,000
Department of State:			
Direct loan repayments	-6	-6	-6
Direct loan outstanding, end of year	68	62	56
Export-Import Bank:			
Direct loan disbursements	2,538	3,032	3,342
Direct loan repayments	-1,214	-1,359	-1,541
Direct loan, outstanding, end of year	7,911	9,584	11,385
Guaranteed loans outstanding, end of year	3,443	4,222	5,062

¹ Excludes the Overseas Private Investment Corporation.

GENERAL SCIENCE, SPACE AND TECHNOLOGY

Program Highlights

- Build-up in development and production of the space shuttle designed to reduce the cost of future operations in space.
- Continue development of new scientific spacecraft to explore the sun, the planets, and the universe.
- Continue research, development, and experimentation in the application of space technology for surveying natural resources and improving weather forecasting.
- Increase support for basic science.

Outlays for Federal programs in the general science, space and technology function are estimated at \$4.2 billion in 1975 and \$4.6 billion in 1976, an increase of \$398 million.

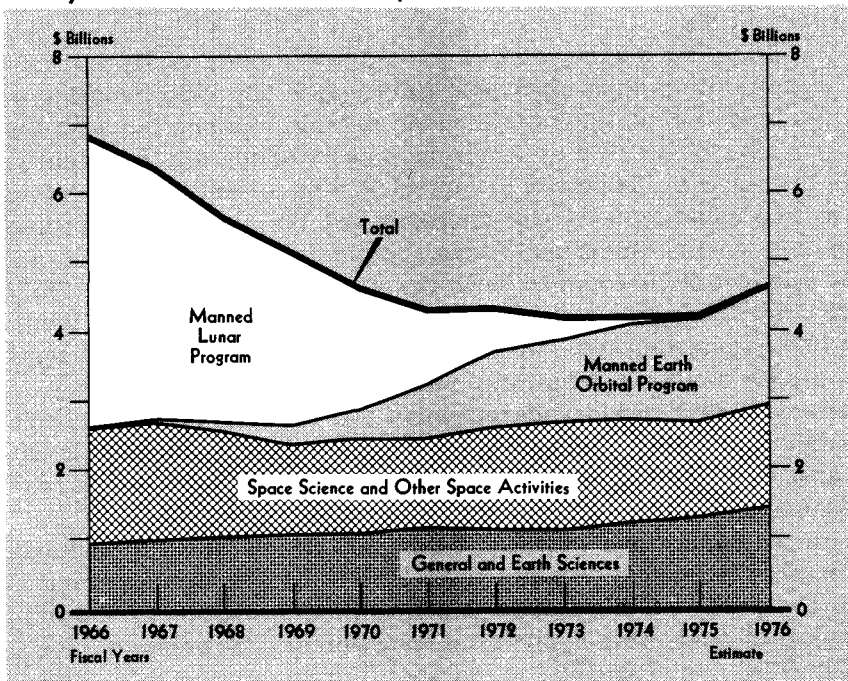
GENERAL SCIENCE, SPACE AND TECHNOLOGY

[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Space research and technology:				
Manned space flight.....	1,473	1,538	1,705	1,782
Space science, applications, and technology.....	1,168	1,040	1,127	1,119
Supporting space activities.....	322	327	351	324
Subtotal.....	2,963	2,905	3,183	3,225
General science and basic research:				
National Science Foundation.....	647	649	720	757
Energy Research and Development Administration....	369	393	414	438
Earth Sciences:				
Geological Survey.....	178	238	266	268
Deductions for offsetting receipts.....	-3	-3	-3	-3
Total.....	4,154	4,183	4,581	4,686

¹ Compares with budget authority of \$3,874 million in 1974 and \$4,299 million in 1975.

Outlays for General Science and Space



Space research and technology.—The 1976 budget requests additional funds for NASA's program, which includes manned space flight, space science, and the application of space technology.¹ Outlays for space in 1976 of \$3.2 billion are \$278 million greater than the \$2.9 billion planned for in 1975. This increase provides for the orderly build up in the development and production of prototype space shuttles designed to provide for more economical manned access to space in the 1980's and beyond.

Manned space flight.—In July 1975, the United States and the U.S.S.R. will conduct a rendezvous and docking mission, climaxing the Nation's near-term manned space flight effort. Manned space flight activities, beyond this mission, will be concentrated on development of the space shuttle. Today, the United States relies on expendable rockets to launch spacecraft that orbit the Earth and travel to the planets. The space shuttle will reduce the cost of operations in Earth orbit in the 1980's and beyond because it will be reusable and can re-

¹ Aeronautical research undertaken by NASA is classified under the commerce and transportation function, and discussed in that section of Part V.

cover satellites for repair and reuse. In the development of shuttle payloads the United States will continue to work closely with European countries, who are providing a space laboratory to be flown with the space shuttle.

Space science, applications and technology.—The 1976 budget provides funds for continuing a number of projects concerned with the exploration of the solar system using unmanned spacecraft. Recently, the first spacecraft to travel to Jupiter, Pioneer 10 and 11, transmitted scientific measurements and photographed the planet. Preparations continue on the unmanned Viking spacecraft to be launched in the late summer of 1975 and to begin the search for life on Mars in July 1976. Work on spacecraft that will explore the atmosphere of Venus in 1978 is going forward. Two larger spacecraft are also being developed to explore Jupiter and Saturn further by about 1979. In addition to these planetary missions, development will continue in 1976 on high energy and ultraviolet astronomy observatories that will orbit the Earth to study the composition of the galaxy and distant parts of the universe.

In the applications program, funds are provided for a third Earth resources technology satellite (LANDSAT) to continue experiments on the utility of information gathered from space for agricultural, geological, and other applications. Development is proceeding on a new generation of satellites to provide major improvements in weather forecasting, the first of which will be launched in 1977. Work is continuing on a spacecraft to be launched in 1977 to locate and map potential geothermal sources of energy. A satellite to monitor the Earth's pollution, Nimbus-G, is being prepared for a 1978 launch. A satellite is also being developed to be orbited in 1978 to monitor ocean conditions and thereby provide improvements in weather prediction.

Research will continue to develop technology to support future space science and applications missions. Work on improved materials, structures, propulsion, electric power sources, communications, and data processing techniques will continue in 1976.

General science.—The 1976 budget provides funds to assure balanced Federal support of research, particularly in basic science, across all scientific disciplines.

National Science Foundation.—The National Science Foundation will increase its outlays by 11% from \$649 million in 1975 to \$720 million in 1976.

Obligations for fundamental research will increase by 11%, \$39 million above the 1975 level of \$341. A significant portion of this increase will be used to add to the scientific knowledge needed for the solution of long-term national problems in such areas as energy and the environment. National research programs and centers will receive a \$36 million increase to a total of \$173 million for 1976, including funds for two ski-equipped replacement aircraft to support the U.S. Antarctic research effort. These programs and centers include a wide range of activities primarily in research related to the physical environment of the Earth, such as the: Deep sea drilling project, the International Decade of Ocean Exploration, and the National Center for Atmospheric Research. They also include support for the major radio and optical astronomy centers of the Nation.

The role of the Foundation in energy research will change with the transfer of solar and geothermal research to the Energy Research and Development Administration. The Foundation will continue to support basic and exploratory research related to the long-term development of the Nation's energy resources.

Energy Research and Development Administration.—Funds for high energy physics research will increase to improve utilization of the large accelerator facilities which investigate the basic nature of matter. Other physical research funding will increase to provide a foundation of technology in support of energy research and development. Efforts on advanced technology for nuclear power systems to be used in space will continue.

Earth sciences.—Geological Survey.—The programs of the Geological Survey include topographic surveys and mapping, geological and mineral resources surveys and mapping, water resources investigations, and the supervision of leasing of Federally owned natural resources. A discussion of leasing activity of the Geological Survey is found in the natural resources, environment and energy function. Outlays for the Survey will be \$266 million in 1976, an increase of \$28 million over the 1975 level. The increases are primarily to support Outer Continental Shelf and onshore energy and mineral leasing programs.

NATURAL RESOURCES, ENVIRONMENT, AND ENERGY***Program Highlights***

- Pursue plans for leasing in all promising oil areas of the Outer Continental Shelf by 1978, with decisions to hold lease sales contingent upon meeting environmental requirements.
- Establish a strategic petroleum storage program to reduce America's vulnerability to disruptions in foreign oil supplies.
- Provide increased funds for energy conservation in commercial enterprises, transportation, industry, and residences.
- Advance the consolidation and coordination of Federal energy research and development programs through the new Energy Research and Development Administration.
- Provide increased funds to continue expansion of energy research and development programs.
- Regulate the use of nuclear materials and power reactors through the new independent Nuclear Regulatory Commission.
- Provide for \$5 billion in obligations for the construction of waste water treatment plants in 1976, an increase of 24% over 1975.
- Implement a permit program to regulate discharges of pollutants into waterways and continue delegation of program responsibility to States.
- Accumulate by the end of 1976 an inventory of 2 billion board feet of timber prepared for sale as a stockpile against future increased demand.
- Provide \$300 million for the acquisition and development of park and recreation land by State and Federal agencies.
- Expend \$15.1 million for protection of endangered species.
- Develop a comprehensive resource assessment and multi-year plan for the Forest Service.
- Spend over \$3 billion for water resources and power projects.

Natural resources, environment, and energy programs encourage the management of the Nation's resources of air, water, timber, energy, minerals, fish, wildlife, and recreation lands in a manner that

NATURAL RESOURCES, ENVIRONMENT AND ENERGY

[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Energy:				
General operating programs.....	-223	152	498	548
Regulation.....	90	171	164	178
Research and development.....	739	1,131	1,577	1,764
Subtotal, energy.....	606	1,454	2,240	2,491
Pollution control and abatement:				
Sewage plant construction grants.....	1,553	2,300	2,300	² (4,000)
Other.....	479	614	674	631
Subtotal, pollution control and abatement.....	2,032	2,914	2,974	631
Water resources and power.....	2,540	3,301	3,282	7,638
Conservation and land management:				
Forest Service.....	719	904	763	633
Bureau of Land Management.....	140	216	230	243
Agriculture conservation programs.....	247	476	302	256
Other, including offsetting receipts.....	-348	-324	-356	-347
Subtotal, land management.....	757	1,272	939	785
Recreational resources:				
Purchase of new recreation areas.....	248	256	292	330
Operation, of recreational resources.....	414	544	564	527
Subtotal, recreational resources.....	662	800	856	857
Other natural resources.....	498	546	607	694
Deduction for offsetting receipts.....	-705	-875	-869	-869
Total.....	6,390	9,412	10,028	12,226

¹ Compares with budget authority of \$10.650 million in 1974 and \$11.464 million in 1975.

² Contract authority of \$4,000 million for 1976 was made available in 1975, as provided by law; therefore, no new budget authority is requested.

balances development and environmental needs and which provides for the conservation of resources. Pollution abatement and control programs are also included in this function. Outlays for these programs are estimated to be \$10.0 billion in 1976.

Energy.—Federal energy programs are divided into three broad categories: General operating programs, regulatory programs, and research and development programs. Outlays for energy programs are estimated to total over \$2.2 billion in 1976.

In addition to Federal energy programs, the President's energy policy includes a comprehensive petroleum, natural gas, and windfall

profits tax proposal to reduce the consumption of these products and to reduce dependence on uncertain foreign energy supplies. This tax is proposed to be offset by reductions in income taxes, and allowances for payments to low-income individuals, increased aid to State and local governments, and various Federal agencies. Most of this offset can occur through the income tax system, but for those instances where it can not, the budget includes an allowance for energy tax equalization payments.

Included in *general operating programs* are the analysis and development of energy policy; the management and leasing of federally owned oil, natural gas, and coal resources; and uranium enrichment. These activities are administered by the Federal Energy Administration, the Department of the Interior, and the Energy Research and Development Administration. The generation and marketing of hydroelectric power is included under "Water resources and power." Negative outlays in 1974 result primarily from offsetting revenues for sales of uranium enrichment services. Outlays for operating programs will total \$498 million in 1976.

In order to increase domestic energy production over the next 10 years, a program to prepare for leasing oil and gas lands in all new areas on the Outer Continental Shelf is being pursued, and a tentative schedule of sales has been drawn up. A decision to lease any area will be made only after the completion of environmental studies and impact statements and a determination that unacceptable adverse environmental impacts will not occur. Proceeds from this leasing are counted as undistributed offsetting receipts, and the estimates for them appear at the end of the budget.

Uranium enrichment operations, which primarily provide fuel for civilian nuclear powerplants, must increase significantly in order to meet future demands. The previously authorized expansion of the three existing enrichment plants of the Energy Research and Development Administration (ERDA) will continue. Legislation will be proposed to enable ERDA to institute commercial pricing for uranium enrichment services. Outlays for uranium enrichment activities will be \$738 million in 1976.

Some provisions of the tax structure—known as *tax expenditures*—also encourage the development and exploitation of energy and mineral resources. The two such provisions with the largest impact are the treatment of exploration and development costs (mostly for oil and gas) as current expenses rather than as capital investments, which is estimated to reduce receipts by \$1.4 billion in 1976; and the excess of percentage depletion over actual cost depletion (up to 50% of net income), a provision that applies to over a hundred minerals and energy sources and is estimated under current law to reduce 1976

receipts by \$3.1 billion. A series of interactions resulting from the President's energy and economic stimulus proposals will reduce this latter tax expenditure significantly. The President's proposals also include a tax expenditure of \$0.5 billion in 1976 to encourage improvements in the insulation of homes and a special extension of the investment tax credit for coal and nuclear powered electric generating plants. For an explanation of tax expenditures, see pages 67 to 69 above, or Special Analysis F, Tax Expenditures, in the Special Analyses volume of the Budget.

Federal *energy regulation* affects the development and sale of petroleum, natural gas, and electric power and the use of nuclear materials, reactors, and other facilities. These regulatory programs are administered by the Federal Power Commission, the Federal Energy Administration, and the newly created Nuclear Regulatory Commission. Outlays for energy regulation in 1976 will total \$164 million.

The President's energy recommendations propose the decontrol of crude petroleum prices and the deregulation of interstate price of new natural gas in 1975. These recommendations are intended to encourage conservation of these resources and stimulate general energy resource production.

The expanded Federal program of *energy research and development* reflects the Administration's commitment to develop new and improved technologies that will provide the United States with the capability to expand use of its domestic energy resources in an economic and environmentally acceptable manner. The major elements of the program cover nuclear energy (both fission and fusion), fossil energy, solar and geothermal energy, conservation through increased efficiency, and environmental controls. The program will be carried out largely by the newly created Energy Research and Development Administration, which was formed to bring together activities previously scattered among several agencies.

Outlays for energy research and development programs in this subfunction will increase from \$1,131 million in 1975 to \$1,577 million in 1976. This 39% increase is distributed among all major program areas and reflects further growth in programs that increased by nearly 53% from 1974 to 1975. The nonnuclear portion of the Federal energy research and development effort will reach 40% of the recommended budget authority in 1976.

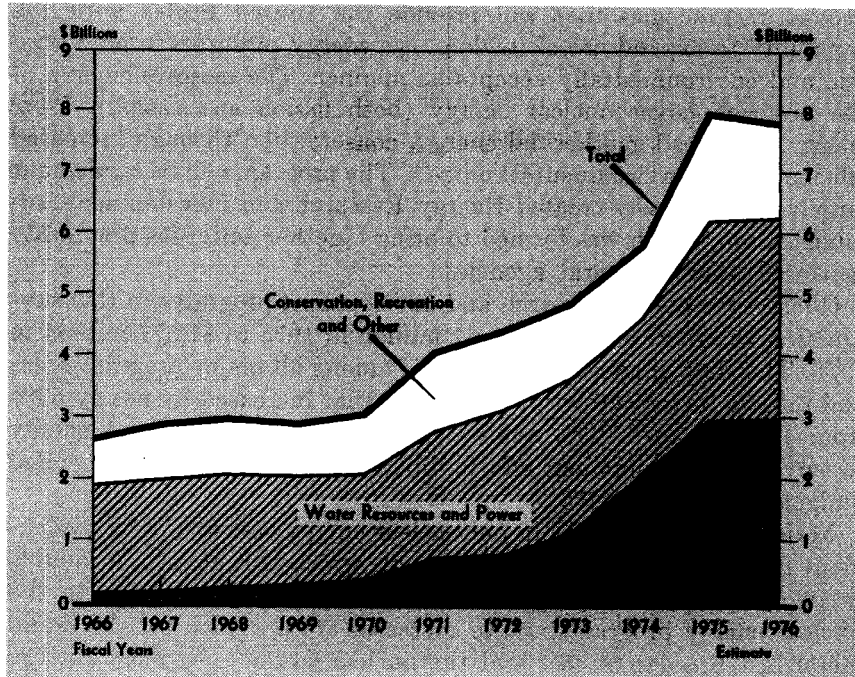
Major areas of increase in nonnuclear energy research and development include solar energy development, which will more than double in 1976, and the coal program, which will rise by over 50%. In the nuclear energy programs, major increases are provided for the liquid metal fast breeder reactor and the nuclear fusion programs. Energy research and development outlays in other subfunctions total \$84

million in 1974, \$91 million in 1975, and \$86 million in 1976. For further details of the energy research and development program, including activities not in this subfunction, see Special Analysis P, "Research and Development" in the Special Analyses volume of the budget.

Pollution control and abatement.—In 1976, continued emphasis will be placed on encouraging State and local governments to assume an increasing share of the responsibility for pollution control and abatement. Areas best handled by these levels of government include enforcing standards for air and water pollution, ensuring the proper use of pesticides, and adopting environmentally sound techniques in solid waste management.

Federal outlays for pollution control and abatement programs in 1976 will increase by \$60 million to \$3.0 billion. Approximately \$2.3 billion of these outlays will be for grants for construction of waste treatment plants. Funds allotted to the States for waste treatment facilities under the Federal Water Pollution Control Act amendments of 1972 will be \$4 billion in 1976, bringing to \$13 billion the total allotted thus far under the act. Priorities will be established to ensure that appropriated funds are used for those projects that are most effective in abating water pollution.

Outlays for Environment and Natural Resources



Budget authority of \$32 million is provided in 1976 for the Safe Drinking Water Act, an increase of \$25 million over 1975.

Water resources and power.—Budget outlays for water resources and power programs in 1976 will decrease by about \$19 million from 1975, to \$3,282 million, because increased power receipts will offset increased program expenditures.

Water development.—The 1976 budget provides \$2,753 million in outlays for the water resource development programs of the Corps of Engineers, the Bureau of Reclamation, and the Soil Conservation Service, compared with \$2,598 million in 1975. Emphasis has been placed on projects for hydroelectric power, municipal and industrial water supply, and urban flood control. Water development programs also help control erosion, improve navigation, and provide irrigation and water-related recreation opportunities. Priority is given to maintaining schedules for projects nearing completion and avoiding costly construction delays. For this reason, the budget does not include any new construction starts. However, funds are provided for planning 25 projects whose construction can begin when the funding required for projects already underway starts to decline. The President has assigned the Water Resources Council responsibility for conducting the 1-year study of major water resources policies mandated by the Water Resources Development Act of 1974.

Power programs.—New legislation places the Bonneville Power Administration, a federally owned and operated electric transmission system in the Pacific Northwest, on a self-financing, rather than subsidized basis starting in 1975. Revenues from the sale of power will be the chief means used to construct, operate, and maintain the system, with supplementary borrowings to be available at market rates from the Treasury when needed. The 1976 budget reflects this change from appropriations to a self-financing operation.

Outlays for the Tennessee Valley Authority (TVA) will be \$731 million in 1976. This figure is net of sales of power and other revenues. Gross outlays will rise from \$2,111 million in 1975 to \$2,495 million in 1976, while capital expenditures for the TVA power program will increase from \$978 million to \$982 million. The TVA will make a study of future power demands as a basis for deciding how much additional borrowing authority to request.

Conservation and land management.—The public lands are administered both to develop and conserve natural resources, to provide recreation opportunities, and to manage and protect wildlife habitat, environmental quality, watersheds, and areas of scenic

beauty. Outlays for conservation and land management programs will total \$939 million in 1976, a decrease of \$333 million from 1975. The decrease results largely from the planned termination of the agricultural conservation program, and Forest Service outlay reductions discussed below.

The *Forest Service* will offer 10.8 billion board feet (BBF) of timber for sale during 1976 and develop an inventory of 2 BBF, prepared for future sale as a reserve against expected increases in demand. Funds are proposed to assure that appropriate consideration is given to uses other than timber sales in the overall timber management program. The Forest Service's 1976 outlays of \$763 million would be about the same level as 1975, excluding the effects of outlays for fighting forest fires, which are not funded in advance, and the one-time 1975 purchase of the Klamath Indian Forest lands.

A budget authority increase of \$30 million for the Forest Service also provides for increased management of recreation, wildlife, soil and water, and grazing resources in national forests. Over 500,000 acres will be reforested, and other improvement practices will be applied to an additional 450,000 acres.

In 1975 and 1976, the Forest Service will be heavily involved in carrying out the new Forest and Range Renewal Resources Planning Act. As required by the act, an assessment of supply, demand, and production opportunities for renewable resources and multiyear plans for all Forest Service programs will be prepared by December 31, 1975.

Treating income from certain timber operations as capital gains rather than as ordinary income creates an estimated *tax expenditure* of about \$0.2 billion in 1976.

Outlays for conservation and land management by the *Bureau of Land Management* (BLM) will increase by \$14 million to \$230 million. This increase will support an expanding energy and minerals program. For example, a total of \$63 million—\$29 million above the 1975 level will be expended by the BLM to ensure that accelerated oil and gas leasing will be conducted in an environmentally acceptable manner.

Further, legislation will be proposed to establish national policies governing the management and use of the public domain lands under the principles of multiple use and sustained yield. Other proposed legislation will require more competitive mineral leasing and sales and will strengthen control over mineral development so as to improve environmental safeguards.

Recreational resources.—Recreation programs include grants to State and local governments for acquiring and developing park and recreation areas and wildlife refuges, as well as Federal purchase, development, and operation of natural areas and nationally significant

historic sites. Outlays for these programs will increase from \$800 million in 1975 to \$856 million in 1976.

The *Land and Water Conservation Fund*, which provides for grants to State and local governments for the acquisition and development of recreation land, will be fully funded in 1976 with \$300 million in new appropriations. Grants from this fund to State and local governments will total \$176 million, and will help to assure that recreation program decisions are made by levels of government closer and more responsive to the people using these recreation areas. Each dollar granted by the Federal Government must be matched by one dollar of State or local funds. Federal agencies will receive \$118 million from the fund.

Outlays for the *National Park Service* and for the *Fish and Wildlife Service* will increase from \$538 million in 1975 to \$559 million in 1976, an increase of \$21 million. The Fish and Wildlife Service is emphasizing the environmental effects of resource development in order to enhance the Nation's ability to protect fish and wildlife. Over \$15 million will be spent to protect endangered species, and \$23 million will be spent to provide improved sport fishing. The \$359 million expected to be spent by the National Park Service will enable it to host 227 million visitors to national parks and historic sites in 1976, including those sites designated for the American Revolution Bicentennial.

Other natural resources.—Outlays for other natural resources programs will increase from \$546 million in 1975 to \$607 million in 1976. The bulk of this increase will go to programs of the National Oceanic and Atmospheric Administration. Its increases provide for improved weather services through continued development of a new generation of weather satellites, extension of VHF-FM weather radio broadcast service throughout the country, and establishment of a program to automate weather service field operations. In the marine area, activities will be expanded to meet the requirements of the Endangered Species Act and the Marine Mammal Protection Act.

AGRICULTURE

Program Highlights

- Continue efforts to give the agricultural sector of the economy a greater market orientation.
- Remove supports for 1975 soybean crop and several other minor crops.
- Start the annual Economic Survey of Agriculture in 1976.
- Continue monitoring exports of grain.
- Pay farmers \$592 million in disaster relief.

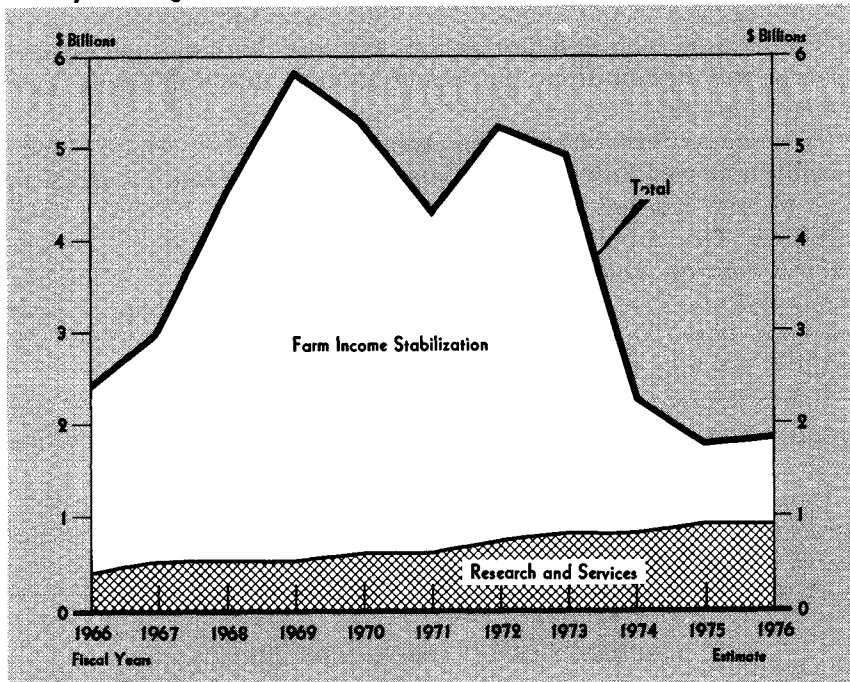
AGRICULTURE

[In millions of dollars]

Program or agency	Outlays			Recom- mended budget authority for 1976
	1974 actual	1975 estimate	1976 estimate	
Farm income stabilization:				
Price support and related programs.....	1,004	943	671	2,939
(Proposed legislation).....			-128	
Long-term land retirement programs.....	47	44	42	42
National Wool Act.....	8	16	23	24
Sugar Act.....	83	86	9	0
Federal Crop Insurance Corporation.....	-2	33	17	12
Agricultural Credit Insurance Fund.....	94	-403	96	169
Other.....	225	169	152	155
Subtotal, farm income stabilization.....	1,458	887	881	3,342
Agricultural research and services:				
Research programs.....	296	334	367	366
Extension programs.....	193	211	220	224
Consumer protection, marketing, and regulatory programs.....	216	255	250	243
Economic intelligence.....	71	83	92	92
Other.....	48	51	54	55
Offsetting receipts.....	-50	-44	-46	-46
Subtotal, agricultural research and services.....	775	889	938	934
Deductions for offsetting receipts.....	-3	-3	-3	-3
Total agriculture.....	2,230	1,773	1,816	¹ 4,273

¹ Compares with budget authority of \$4,546 million for 1974 and \$5,873 million for 1975.

Outlays for Agriculture



Agriculture programs provide income protection for farmers, new technology, economic information, regulatory services for the agribusiness sector of the economy, inspection services, and education for consumers.

Farm income stabilization.—1974 was a year of disappointment in agriculture. Because of poor weather the grain harvest failed by a wide margin to match expectations. The resulting shortages caused major economic problems for livestock producers, reduced supply levels for foreign customers, and resulted in substantial increases in food prices, to U.S. consumers. Because of continued high market prices outlays for price supports in 1976 (estimates include proposed legislation permitting reimbursement to Commodity Credit Corporation for commodities donated for child food assistance) are expected to be \$543 million, the lowest since 1951.

Lower crop production, a decline in cattle prices, and record high prices for fertilizer, seed, and fuel, brought net farm income down 17% in 1974 to \$27 billion from the record \$32.5 billion of 1973. However, this is more than double the income level of 10 years ago.

The objective of Federal agricultural policy is to encourage farmers to respond more freely to the forces of the marketplace. This should

increase production, and reduce the Federal role in buying, storing, and selling agricultural commodities. Consumers will benefit from this policy because increased production will lead to lower prices, and farmers will benefit from the higher income that will result from increased output.

To increase farm output the Administration has, where legally possible, removed Federal restrictions on planted acreage. In addition, high priority has been given to the needs of farmers for energy and fertilizer. The Administration has proposed legislation to reduce Federal controls over the production of peanuts, rice, and extra-long staple cotton. The Sugar Act has expired and the administrative machinery used to enforce the act has been dismantled. This will result in a saving to the taxpayer of nearly \$90 million.

Reflecting reduced dependence of agriculture on Federal price and income supports, the costs of these supports are expected to decline further in 1976.

Despite the reduced volume of foreign sales, the dollar value of U.S. agricultural exports in 1975 is expected to be about the same as the record \$21 billion of a year earlier. The contribution of agriculture to the U.S. trade balance is expected to be \$10 to \$11 billion.

COMMODITY CREDIT CORPORATION OUTLAYS

[In millions of dollars]

Program or agency	1974 actual	1975 estimate	1976 estimate
Agriculture:			
Price support operations:			
Direct commodity payments.....	1,959	4	2
Disaster payments.....		592	254
Commodity loans.....	1,164	940	1,294
Commodity purchases.....	332	628	500
Other price support operation.....	1,369	914	756
Receipts and adjustments.....	-3,820	-2,135	-2,135
Subtotal price support operations.....	1,004	943	671
Other activities.....	102	2	22
Subtotal.....	1,106	945	693
International affairs and finance:			
Food for Peace:			
Gross outlays.....	963	1,425	1,319
Receipts and reimbursements.....	-324	-260	-249
Subtotal.....	639	1,165	1,070
Total CCC outlays.....	1,745	2,110	1,762

Poor weather during the growing season in much of the corn belt and Great Plains resulted in large claims for payments under the disaster protection provisions of the Agriculture and Consumer Protection Act of 1973. Outlays to satisfy those claims are expected to reach \$592 million in 1975. Legislation for an expansion of all-peril crop insurance will be sent to Congress this year. This proposal, which will substitute for the existing program, will put disaster protection on a sound financial basis and move most of the cost from the taxpayer to the primary beneficiaries of the program.

Agricultural research and services.—Federally financed agricultural research develops new technology for improving productivity in the agribusiness sector of the economy. Funds are being redirected to those projects that hold the greatest promise for increasing the production of grain, meat animals, and vegetable protein. Other areas of high research priority include pesticides, energy use, and environmental protection. The agricultural research and development budget is being increased by \$33 million because of the high priority accorded increasing agricultural production. This sum includes additional support for the State land grant colleges and universities—major components of the Nation's agricultural research effort.

In 1976, the Department of Agriculture is beginning an annual Economic Survey of Agriculture to obtain additional data needed for development of improved commodity forecasts, income projections, and environmental impact analyses.

CREDIT PROGRAMS—AGRICULTURE

[In millions of dollars]

Program or agency	1974 actual	1975 estimate	1976 estimate
Farm income stabilization:			
Commodity Credit Corporation:			
Direct loan disbursements.....	1,550	1,415	1,769
Direct loan repayments.....	-2,563	-1,523	-1,836
Direct loan, outstanding, end of year.....	1,708	1,600	1,533
Agricultural and emergency credit programs:			
Direct loan disbursements.....	1,268	1,255	1,134
Direct loan repayments.....	-1,308	-1,742	-1,173
Direct loan, outstanding, end of year.....	1,018	532	493
Guaranteed loans outstanding, end of year.....	3,006	4,636	4,224

Federal *tax expenditures* arise from two provisions of the income tax law that farmers, including corporations, can use the definition of certain capital outlays as current expenses, and capital gains treatment of certain types of farm income. Reductions in farmers' taxes attributable to these provisions will total an estimated \$1.0 billion in 1976. For an explanation of tax expenditures, see pages 67 to 69 above, or Special Analysis F in the Special Analysis volume of the Budget.

COMMERCE AND TRANSPORTATION***Program Highlights***

- Establish predictable funding for public transit under the \$11.8 billion, 6-year National Mass Transportation Assistance Act of 1974.
- Propose regulatory reform legislation for railroads, trucks, and air transportation.
- Propose legislation restructuring highway programs to focus Federal effort on interstate highways and to provide greater discretion to State and local governments for other highways.
- Transfer operational control of bankrupt rail freight network in Northeast United States to Consolidated Rail Corporation.
- Propose legislation for revised airport development formula grants and revision of aviation user fees.
- Propose legislation to extend Amtrak program, but with Federal spending ceilings as incentives for controlling costs and promoting efficiency.
- Continue Federal support for \$23 billion in mortgage loans to finance over 700,000 housing units in order to alleviate short-term credit problems.

Programs for commerce and transportation include aids to business, support of the several modes of transportation, mortgage and home loan programs, the subsidy to the Postal Service, and related regulatory activities. Outlays for commerce and transportation programs are estimated to be \$13.7 billion in 1976.

Ground transportation.—Total outlays for ground transportation will be \$6.9 billion in 1976.

Highways.—Federal Highway Administration outlays will be \$5.0 billion in 1976. Obligations will total \$5.4 billion, including \$3.0 billion for Interstate highways—a \$500 million increase over the 1975 program—and \$300 million for highway safety improvements. The Administration will propose major highway legislation which will provide increased long-term highway funding through 1980. The highway trust fund will be extended and its resources concentrated on the interstate highway system. Special emphasis will be placed on completion of key interconnecting segments of the interstate system. The

COMMERCE AND TRANSPORTATION

[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Ground transportation:				
Highway improvement and construction.....	4,574	4,652	4,967	289
Traffic and highway safety.....	157	166	162	130
Mass transit.....	590	986	1,257	100
Railroads.....	223	529	494	608
Regulation.....	38	47	50	50
Subtotal, ground transportation.....	5,583	6,380	6,931	1,176
Air transportation:				
Airways and airports.....	1,870	2,092	2,288	2,285
Air carrier subsidies.....	73	67	66	61
Aeronautical research and technology.....	292	304	316	314
Subtotal, air transportation.....	2,236	2,464	2,670	2,660
Water transportation:				
Coast Guard.....	851	955	1,022	1,076
Shipping.....	507	556	685	573
Subtotal, water transportation.....	1,357	1,511	1,707	1,650
Other transportation.....	57	79	82	82
Subtotal, transportation.....	9,233	10,434	11,390	5,568
Mortgage credit and thrift insurance:				
Department of Housing and Urban Development- mortgage insurance and related programs.....	829	1,002	1,083	808
Department of Agriculture-rural housing programs.....	1,296	-1,190	169	124
Other.....	-606	-845	-1,033	-2,000
Subtotal, mortgage credit and thrift insurance.....	1,519	-1,033	219	-1,068
Payment to the Postal Service.....	1,698	1,831	1,490	1,490
Other advancement and regulation of commerce:				
International trade and travel promotion.....	39	38	33	33
Technology utilization.....	136	141	145	147
Economic and demographic statistics.....	59	78	84	88
Small business assistance.....	288	201	251	189
Proposed legislation.....	-----	-----	-35	-----
Other.....	192	257	263	273
Subtotal, other advancement and regulation of commerce.....	714	715	741	730
Deductions for offsetting receipts.....	-64	-149	-116	-116
Total.....	13,100	11,796	13,723	6,602

¹ Compares with budget authority of \$23,545 million in 1974 and \$28,944 million in 1975.

flexibility of State governments in the use of other highway funds will be increased. In 1978, States will be permitted to take over some of the Federal motor fuel tax, which will provide them over \$1 billion in additional revenues. The legislation will also propose measures to reduce authorizations for highway spending to a level consistent with other national priorities.

A related *tax expenditure* estimated at \$0.8 billion in 1976, permits the deductibility of State and local gasoline taxes. For an explanation of tax expenditures, see pages 67 to 69 above or Special Analysis F in the Special Analyses volume of the Budget.

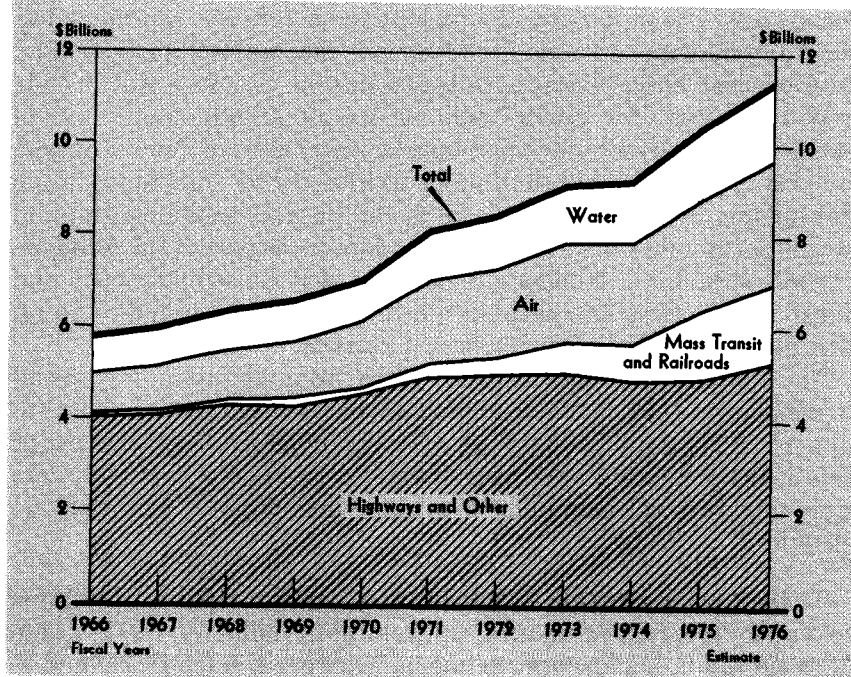
In 1976, Federal *highway safety* efforts will continue to strive to reduce the highway accident rate. The 55-mile-an-hour speed limit and past safety efforts have contributed to a major decline in highway fatalities.

Mass transit.—The \$11.8 billion National Mass Transportation Assistance Act of 1974 provides almost \$4.0 billion over the next 6 years for formula grants. State and local governments may divide these grants as they see fit between capital and operating subsidies for transit. In addition, the act provides \$7.8 billion through 1980 for previously existing Federal transit programs. Federal obligations in 1976 for mass transit will exceed \$2.0 billion—\$500 million in formula grants, \$1.1 billion in discretionary capital grants, about \$200 million transferred to transit by States from Federal highway authorizations, and about \$100 million for construction of the Washington, D.C. transit system. This is more than a 60% increase over 1974. To assure the equitable and efficient use of the discretionary grant funds, applicants will be asked to emphasize a careful evaluation of alternatives and their costs in planning major projects. The Administration will consider multiyear commitments for major projects, with funds provided at the level required by the most cost-effective alternative. Service will begin on the first section of the Washington, D.C. area rapid transit system in calendar year 1975.

Railroads.—The Administration continues to support efforts to improve the productivity and financial viability of the Nation's *rail freight* system. Energy and environmental concerns underscore the need to utilize better the inherent efficiency of railroads. A critical link in achieving this goal is the Federal program to restructure seven bankrupt railroads in the Northeast United States. A key milestone will be reached during 1976 when ConRail (Consolidated Rail Corporation), a new private corporation, begins operation of the restructured system. In addition, the Administration will support measures aimed at providing financial assistance to railroads for upgrading both rolling stock and fixed installations.

Federal outlays for Amtrak, which operates the Nation's *intercity rail passenger service*, will rise to \$360 million in 1976, an increase of \$59 million. Amtrak's rising operating deficit, which will approximate \$300 million in 1975, is more than 100% greater than was forecast a year earlier. The Administration will propose legislation to extend Amtrak

Outlays for Transportation



funding beyond 1976 and to provide assured amounts for fixed capital improvements and to offset deficits. These funds, while adequate to continue and improve existing service, are intended to be a maximum Federal commitment within which Amtrak must operate. Legislation will be proposed to remove regulatory and managerial restrictions on Amtrak. This will provide its management with the flexibility to control costs and stay within the ceiling set by the Federal commitment.

To reduce unnecessary costs and inefficiencies generated by regulated ground transportation, the Administration will propose legislation to *reform railroad and truck regulation*. The proposal will increase rate and service flexibility and will permit greater energy conservation. In addition to this legislation, the Administration and the independent regulatory agencies will be examining other legislative and administrative measures to improve transportation regulation and thereby facilitate more economical and efficient service than is presently possible.

Air transportation.—The Administration will propose major legislation on aviation development and revenues. The proposal will provide for continued long-term Federal development of the airway system, a substantial restructuring of the airport grant program to increase local flexibility and project eligibility while eliminating unnecessary Federal involvement, and a restructuring of user fees to reflect more equitably the burden that users place on the Federal aviation system. The proposal will authorize funds for new facilities, additional automation, and other improvements that will lead to a safer and more efficient airway system. Adjustments in user fees will include proposed charges for general aviation use of airport traffic control services while reducing air carrier taxes. Capital costs of Federal airport and airway programs will continue to be financed by trust funds, while user-funding of maintenance costs of the Federal traffic control and navigation system will be initiated. In addition, as part of the Administration's program to eliminate regulations that cause inefficiency and higher travel prices for consumers, legislation will be proposed to reform price regulation of air passenger carriers.

The National Aeronautics and Space Administration will spend \$316 million in 1976 on its broad program of research and technology to support civilian and military aeronautical objectives. Among major aims of the program are reducing aircraft noise and exhaust pollution, improving fuel consumption, and improving aircraft performance, reliability, and safety.

Water transportation.—Federal maritime program expenditures will reach \$678 million in 1976, up from \$549 million in 1975. These funds aid the U.S. ship construction and operating industries. Emphasis will be placed on improving productivity by the construction of ships in series and by the development of technology to reduce construction costs. Operating subsidies will provide for the continued growth of U.S.-flag participation in our foreign trade.

Outlays for the Coast Guard will total \$1,022 million. Its priorities will include improving long-range navigation facilities on the west and gulf coasts and upgrading its vessels and aircraft. Legislation will be submitted to eliminate obsolete functions.

The Deepwater Ports Act of 1974 will permit the development of offshore ports for the unloading of petroleum from supertankers.

Mortgage credit and thrift insurance.—A smoothly functioning mortgage market is a prerequisite to the production of housing in sufficient quantities to meet the Nation's needs. This can be best fostered through sound fiscal and monetary policies and the maintenance of an efficient and flexible financial system.

Several Federal or federally sponsored agencies help to increase the supply of funds available for housing. The *Federal Home Loan Bank System* (FHLBS) maintains public confidence in savings and loan associations, the principal source of funds for home financing, by insuring savings deposited with these institutions, by regulating them, and by providing loans to expand their mortgage lending or to meet unexpected withdrawals. In addition, the *Federal National Mortgage Association* (FNMA) and the *Federal Home Loan Mortgage Corporation* (FHLMC) augment the sources of funds available for housing by purchasing mortgages from originating lenders with funds raised in the securities markets. The *Government National Mortgage Association* (GNMA) achieves a similar result through its guarantee program for mortgage-backed securities.

Most of the Federal Government's support for housing does not appear in the budget outlay totals. For example, government-sponsored enterprises, such as FNMA and the Federal Home Loan Banks, are excluded from the budget because they are privately owned. These enterprises increased mortgage credit by over \$12 billion in 1974—over one-fourth of the total increase. Federal loan guarantees support housing, but do not appear as budget outlays unless defaults occur. *Tax expenditures* are an important form of Federal support. The provisions of the tax code that permit home owners to deduct interest on home mortgages and local real estate taxes are estimated to cost the Treasury \$6.5 billion and \$5.3 billion, respectively, in 1976. The Federal Government also aids financial institutions through a tax expenditure, estimated at \$1.0 billion in 1976, that permits them larger tax-free reserves for bad debts than actual default experience would justify.

Besides their regular activities in support of the market, these agencies have helped to alleviate housing credit problems of a temporary nature. During calendar 1974, the FHLBS advanced \$3 billion to savings and loan associations at subsidized interest rates to support additional mortgage loans covering 100,000 units of housing. The FHLMC made commitments to purchase \$3 billion in mortgages, which will finance the purchase of approximately 100,000 homes at below-market interest rates. GNMA is aiding the purchase of 500,000 housing units by making commitments to buy mortgages carrying below-market interest rates which later will be resold at a discount to yield prevailing market returns. FHA-VA insured mortgages will cover approximately 333,000 of these units. The remaining 167,000 units will carry conventional (not federally insured) mortgages, as authorized by the Emergency Home Purchase Assistance Act. Total purchases of nearly \$16 billion have been authorized under the GNMA program, including \$6 billion under the Emergency Act.

The 1976 budget assumes that as conditions in the mortgage market return to normal, there will no longer be a need for these temporary programs.

A succession of short-run measures designed to combat temporary dislocations in financial markets cannot assure the availability of adequate housing credit in the future. A basic reform of the financial system is essential if the Nation's housing objectives are to be met. To this end, the Administration has urged passage of the Financial Institutions Act, which would enable savings and loan associations to compete more effectively for funds and would encourage additional investment in residential mortgages through a tax credit on mortgage investment income. This new tax expenditure is intended to replace the tax expenditure for excess bad debt reserves.

The *Federal Housing Administration* will continue to provide mortgage insurance during 1976 for those families which are able to fulfill the obligations accompanying a mortgage loan, but which are not adequately served by the private mortgage market. Heavy default rates experienced under some mortgage insurance programs—particularly those aimed at older, declining areas—will result in net outlays of about \$792 million in 1975 and \$730 million in 1976. Private lenders will have an opportunity to participate in a new coinsurance program under which default risks will be shared.

The budget provides for several major changes in direction and intent of *rural housing programs*. As a result of ongoing analyses of rural housing needs, rural housing assistance is being redirected to provide more assistance to lower income families through low-interest rehabilitation loans. In addition, almost one-half of the rural home ownership assistance funds will be used to aid the purchase of existing housing units, rather than new construction with its higher costs. An experimental program of loan guarantees will be undertaken to test the effectiveness of attracting private capital into the rural housing market. Direct Federal mortgages will also be available through the Farmers Home Administration. A total of \$2.1 billion in direct and guaranteed loans will aid in the construction, acquisition, and improvement of 107,000 rural housing units in 1976.

Payment to the Postal Service.—The Postal Reorganization Act of 1970 established the U.S. Postal Service as an independent agency and removed it from the Federal budget except for the Federal subsidy payment. This payment covers liabilities of the former Post Office Department, public service costs, and reductions in revenues associated with carrying certain classes of mail at free and reduced rates. In 1976, the continued use of full, rather than subsidized, rates for third class

mail will hold the subsidy down to \$1,490 million. The recommended subsidy level also does not include the \$92 million that would be required to extend the time granted certain other mailers to mail at reduced rates while they adjust to full cost postage rates. The recommended subsidy, as it stands, provides for an adequate period for adjustment to full cost rates, and follows a schedule for the transition that was established by the 1970 act.

Other advancement and regulation of commerce.—The major initiative in business remains in the private sector, and the primary effects of Federal actions on private business are through fiscal and monetary policy, credit programs, tax policy, and regulation. However, in some specific areas, Federal agencies do provide important direct services to the private sector. Outlays for other advancement and regulation of commerce are expected to total \$741 million in 1976.

Because of the serious problems facing many small businesses in the current economic situation, the *Small Business Administration* (SBA) will give top priority to assisting established small businesses that are in temporary economic difficulty. Assistance will be provided primarily through guarantees of loans, direct loans, and information services. The budget anticipates requesting \$200 million for new direct loans for small businesses in temporary difficulty, an increase of \$60 million over 1975. The \$200 million will be requested upon enactment of a legislative change that will permit SBA to charge interest rates that cover the full cost of the loan program. This change will permit SBA to make long-term loans, at reasonable interest rates, without a direct taxpayer subsidy to the firms.

The Department of Commerce and SBA will continue their programs to increase the successful participation of *minorities in private business*. Increased assistance funds will be provided by SBA to stimulate equity financing for minority-owned businesses. SBA will focus on improving the successful "graduation" of minority firms from its program to assist them in obtaining Federal supply contracts. The Office of Minority Business Enterprise expects to assist over 27,000 minority-owned firms in 1976.

A *tax expenditure*, estimated at \$3.6 billion in 1976, stems from a rate of tax on the first \$25,000 of corporate profits that is less than half the rate that applies to corporate profits in general. Although this provision aids all businesses, it is primarily an aid to small businesses, in whose earnings the first \$25,000 of profits bulk relatively large. In addition, several of the largest tax expenditures, such as the reduced rate of taxation of capital gains and the investment credit, serve as incentives to business and individual investment. While similar to advancement of commerce programs, they are classi-

fied under "business investment" and "personal investment" functions in Special Analysis F, "Tax Expenditures", and hence are not discussed here.

Outlays for *trade promotion* will total \$21 million in 1976. Trade promotion programs are being redirected in 1976 toward aiding new exporters. Services to experienced exporters will continue to be provided, but only on a full-cost reimbursement basis.

The Administration will again ask Congress to enact a comprehensive reform of the U.S. patent laws. Outlays for the *Patent Office* will increase by \$7 million in 1976, largely in order to reduce the time required to review requests for patents.

Outlays for *statistical programs* in the Department of Commerce will rise to \$84 million in 1976. Particular attention will be given to improving national income estimates and measures of the use of potentially scarce natural resources.

In 1976 the Administration plans a complete review of *regulatory policy*. This review will be conducted to identify those Government regulations that add needlessly to costs and exert upward pressures on prices. Regulation of trading in commodity futures will be improved under the new Commodity Futures Trading Commission.

MAJOR CREDIT PROGRAMS—COMMERCE AND TRANSPORTATION

[In millions of dollars]

Program	1974 actual	1975 estimate	1976 estimate
Department of Housing and Urban Development—mortgage insurance:			
Direct loan disbursements.....	361	345	380
Direct loan repayments ¹	34	47	67
Direct loans outstanding, end of year.....	1,686	1,984	2,296
Guaranteed loans outstanding, end of year.....	85,312	83,565	83,312
Department of Agriculture—rural housing:			
Direct loan disbursements.....	2,245	2,719	2,385
Direct loan repayments ¹	1,104	4,033	2,600
Direct loans outstanding, end of year.....	1,785	471	256
Guaranteed loans outstanding, end of year.....	5,791	8,745	10,413
Maritime Programs:			
Guaranteed loans outstanding, end of year.....	1,666	3,154	4,735
Small Business Administration:			
Direct loan disbursements.....	292	354	400
Direct loan repayments ¹	166	268	272
Direct loans outstanding, end of year.....	1,531	1,618	1,745
Guaranteed loans outstanding, end of year.....	4,012	4,741	5,781

¹ Includes sales of loans.

COMMUNITY AND REGIONAL DEVELOPMENT***Program Highlights***

- Carry out new legislation authorizing a community development bloc grant program that will commit over \$2.5 billion in 1976 to support of local community development activities.
- Continue emphasizing rural community development programs.
- Continue expanded Indian assistance programs under the recently enacted Indian Financing Act.
- Carry out new legislation authorizing Indian tribes to administer Federal programs that directly serve them.
- Support improved and expanded programs to assist communities with persistent unemployment or low-income.
- Finance disaster relief programs under new comprehensive disaster legislation.
- Increase the number of areas in which federally subsidized flood insurance is available from 5,000 to 16,000 by the end of 1976.

The community and regional development function primarily covers physical planning and development activities supported by the Federal Government. This support is provided by numerous agencies, although four cabinet departments—Agriculture, Commerce, Housing and Urban Development, and Interior—account for 80% of the outlays under this function. The Federal Government's impact on community and regional development, however, is not limited to the programs included in this function. Many grant-in-aid programs help promote the social and economic development of the Nation's States and localities. In addition, direct Federal activities, such as defense contracting and public works, can significantly affect the development of individual communities and regions.

In 1976, community and regional development will be furthered through major new programs authorized by the Housing and Community Development Act of 1974, by recent amendments to the Public Works and Economic Development Act of 1965, by the Disaster Relief Act of 1974, and by the Indian Financing Act of 1974. Outlays for community and regional development will total \$5.9 billion in 1976.

COMMUNITY AND REGIONAL DEVELOPMENT

[In millions of dollars]

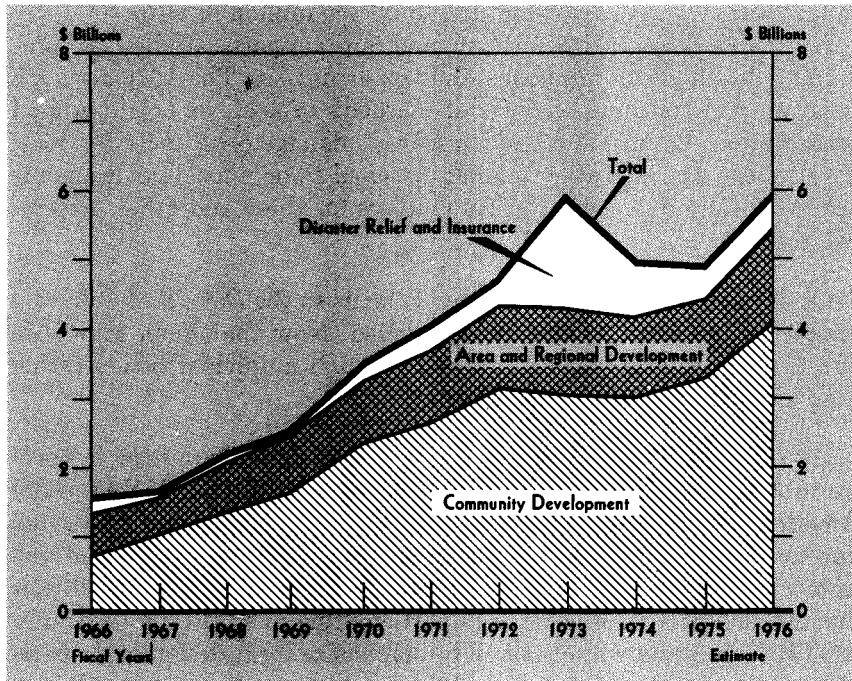
Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Community development:				
Department of Agriculture: Water and sewer grants....	34	50	66	150
Department of Housing and Urban Development:				
Community development grants.....		225	1,300	2,550
Categorical programs replaced by bloc grants.....	1,874	1,883	1,722	3
Planning and research.....	160	166	121	57
Departmental management and other.....	72	118	117	118
District of Columbia.....	153	206	248	249
ACTION.....	86	99	105	102
Community Services Administration.....	660	498	376	363
Other.....	6	35	13	14
Subtotal, community development.....	3,045	3,280	4,068	3,606
Area and regional development:				
Department of Agriculture.....	281	53	247	200
Department of Commerce.....	270	316	294	356
Indian programs.....	286	431	500	387
Appalachian programs.....	291	340	340	320
Subtotal, area and regional development.....	1,129	1,142	1,382	1,264
Disaster relief and insurance:				
Funds appropriated to the President for disaster relief..	250	275	250	150
Department of Housing and Urban Development—flood insurance and other.....	48	20	128	75
Small Business Administration disaster loans.....	466	197	55	
Proposed legislation.....			68	100
Subtotal, disaster relief and insurance.....	764	492	501	325
Deductions for offsetting receipts.....	-27	-27	-31	-31
Total.....	4,910	4,887	5,920	5,164

¹ Compares with budget authority of \$3,969 million in 1974 and \$5,075 million in 1975.

Community development.—The aim of community development programs is to facilitate local development in accordance with locally determined objectives by supplementing State and local government resources. Outlays for community development will be \$4.1 billion in 1976.

The community development grant program, which has replaced seven categorical grant and loan programs (such as urban renewal and model cities), will begin its first full year of operation in 1976. Localities in

Outlays for Community and Regional Development



both urban and rural areas are eligible to receive grants in support of locally designed community development activities. The funds are allocated by a formula based on objective measures of need. Localities may use them to support any of a wide range of community development activities—including most activities eligible for assistance under the antecedent programs—with only a minimum of review by HUD. The program will emphasize general-purpose units of government (as opposed to special districts) so that federally supported projects may be linked more effectively to local activities. To insure a smooth transition to bloc grant funding, localities that participated in categorical grant and loan programs will be eligible to receive bloc grants in excess of their formula share for a limited period under a “hold-harmless” provision.

New commitments under the bloc grant program will total \$2,550 million in 1976, an increase of \$55 million over the 1975 level. Outlays reflect the rate at which recipients carry out assisted projects, and are expected to total \$1.3 billion in 1976.

HUD will continue to provide *planning and management assistance* under the comprehensive planning program. Grant commitments totaling \$50 million in both 1975 and 1976 will enable State and local

governments to strengthen their decisionmaking and managerial capabilities. Outlays are estimated to be \$60 million in 1976.

HUD's research and technology program supports studies of community development problems and opportunities. The 1976 research program will continue analysis of methods to achieve neighborhood preservation, development of improved management tools for local government use, and other studies designed to help local governments achieve locally determined goals. Outlays for these and other projects will total \$61 million in 1976.

Outlays of \$247 million will provide loans to the *District of Columbia* for capital projects previously authorized. Now that home rule is in effect, new projects will be financed through municipal bonds rather than loans from the Federal Treasury.

ACTION's domestic volunteer programs include Volunteers in Service to America (VISTA), University Year for ACTION (UYA), Older Americans Volunteer programs, the SCORE/ACE program for retired and active businessmen-volunteers, and a broad range of special volunteer programs. In 1976, there will be approximately 20,000 full-time and 200,000 part-time volunteers participating in ACTION programs. ACTION projects will continue to emphasize local design and operation, and will allow community-based volunteers to work on diverse human and social problems. ACTION will try to increase the number of volunteers participating in community activities and will give special priority to encouraging older citizens to volunteer. Where possible, local financial support will be sought. Federal outlays will total \$105 million.

The new *National Fire Prevention and Control Administration* supplements and supports the fire prevention and control activities of State and local governments, which have the primary responsibility in this area. Outlays for Fire Administration programs, which are focused on training, education, research, development, and data collection, will be \$9 million in 1976, a 70% increase above 1975.

The recently enacted Head Start, Economic Opportunity and Community Partnership Act of 1974 established the *Community Services Administration* (CSA) to succeed the Office of Economic Opportunity as of January 4, 1975. CSA will administer the legal services program until the new Legal Services Corporation is fully operating, as well as the community action and community economic development programs. However, the act authorized the submission of a reorganization plan, currently under development, which would transfer CSA to the Department of Health, Education, and Welfare, and the community economic development program to the Department of Commerce.

Area and regional development.—The principal Federal sources of area and regional development assistance are the Farmers Home Administration, the Economic Development Administration, the Regional Action Planning Commissions, the Bureau of Indian Affairs, and Appalachian programs. Outlays for area and regional development will be \$1.4 billion in 1976.

Farmers Home Administration.—The Rural Development Act of 1972 is in its second year of operation. Programs authorized by this act provide loans for business and industrial development, as well as loans and grants for water, sewer, and other community facilities. In 1976, new grant and loan commitments will exceed \$1 billion and outlays are estimated at \$151 million. Funds will be allocated among the States on the basis of rural population and income.

Rural electric and telephone loans, which by law are excluded from the budget, will total \$2.4 billion in 1976.

Department of Commerce.—The Economic Development Administration and the Regional Action Planning Commissions provide assistance to economically depressed areas and assist States and communities in meeting regional economic adjustment problems. The act that provides authority for these programs was amended in 1974 to permit use of an expanded range of aids. These programs are designed to maximize State and community involvement in the economic recovery and adjustment process. Outlays for these programs will total \$294 million in 1976.

Indian programs.—The major objectives of Federal Indian policy are to strengthen Indian autonomy, to preserve community rights and relationships, and to increase self-determination for Indian communities. Toward these ends, the Indian Financing Act, enacted in 1974, provides for business development assistance, direct Federal loans, guaranteed loans, and interest subsidies to Indians. The Indian Self-Determination and Education Assistance Act will further these objectives by enabling Indian communities to administer Federal programs serving them, pursuant to contracts with the Bureau of Indian Affairs (BIA). Funds are set aside within the 1976 BIA budget to pay the overhead costs for tribes electing to take over the operation of these programs. Outlays for Indian programs in this subfunction will be \$500 million in 1976, an increase of \$69 million over 1975.

In 1976, *Appalachian regional development programs* will continue to undergo changes designed to provide greater flexibility in meeting the diverse problems of Appalachia. Fiscal resources will be concen-

trated on the overall economic development objectives of the region. A new system of allocations for nonhighway programs will allow the Appalachian States themselves to choose activities that best meet the changing needs of the region. The highway program will continue to emphasize construction that contributes to overall economic development within the region. Outlays for Appalachian development will total \$340 million in 1976.

Disaster relief and insurance.—Although private insurance and affected State and local governments are primarily responsible for financing recovery from natural disasters, Federal aid is available to supplement these resources when they are insufficient. The Disaster Relief Act of 1974 broadened the relief that the Federal Government may provide to include grants to persons unable to meet serious needs arising from disasters, and bloc grants for restoration of public facilities. Outlays depend upon the incidence and severity of uninsured losses from natural disasters occurring during the year, and are estimated to be \$250 million in 1976. The \$150 million of additional budget authority proposed for 1976 is sufficient to meet disaster requirements in an average year.

The national flood insurance program is designed to reduce the impact of floods on life and property. Under the program, flood insurance on structures in participating localities is provided at rates that are subsidized by the Federal Government, thus protecting against losses far more effectively than disaster assistance. At the same time, the program discourages unwise development in flood-prone areas by requiring communities to adopt flood protection controls in order to qualify their citizens for the insurance premium subsidy. Most of the \$128 million in outlays under the program will result from this subsidy.

MAJOR CREDIT PROGRAMS—COMMUNITY AND REGIONAL DEVELOPMENT

{In millions of dollars}

Major credit program	1974 actual	1975 estimate	1976 estimate
Community development:			
Urban renewal:			
Direct loan disbursements.....	843	900	600
Direct loan repayments.....	926	850	550
Direct loans outstanding, end of year.....	90	140	190
Guaranteed loans outstanding, end of year.....	3,839	3,707	3,054
New communities fund:			
Guaranteed loans outstanding, end of year.....	252	282	370
Area and regional development:			
Rural development:			
Direct loan disbursements.....	383	629	734
Direct loan repayments.....	256	745	716
Direct loans outstanding, end of year.....	380	264	282
Guaranteed loans outstanding, end of year.....	962	1,607	2,236
Economic development:			
Direct loan disbursements.....	32	43	36
Direct loan repayments.....	18	22	23
Direct loans outstanding, end of year.....	476	497	510
Guaranteed loans outstanding, end of year.....	52	52	52
Indian Financing Act:			
Direct loan disbursements.....	2	23	38
Direct loan repayments.....	1	1	5
Direct loans outstanding, end of year.....	29	50	83
Guaranteed loans outstanding, end of year.....		43	78
Disaster relief and insurance:			
Disaster loans:			
Direct loan disbursements.....	201	212	183
Direct loan repayments.....	133	150	164
Direct loans outstanding, end of year.....	1,340	1,402	1,421
Guaranteed loans outstanding, end of year.....	7	7	6

EDUCATION, MANPOWER, AND SOCIAL SERVICES

Education, manpower, and social services programs are designed to help individuals participate as fully as possible in the Nation's social and economic opportunities. Outlays for these programs totaled \$11.6 billion in 1974, and are expected to increase to \$14.7 billion in 1975, and \$14.6 billion in 1976.

Program Highlights

- Consolidate certain categorical educational programs and continue to provide advanced funding for most elementary and secondary education programs.
- Provide special aid to school districts facing problems of desegregation.
- Propose legislation to restructure vocational education support and to give State agencies more flexibility.
- Improve access to postsecondary education by funding basic educational opportunity grants of up to \$1,400 for all eligible students.
- Fund about 636,000 training and employment opportunities under the Comprehensive Employment and Training Act in 1976.
- Provide \$2 billion for temporary public service employment during 1975 and 1976.
- Find 140,000 unsubsidized jobs for welfare recipients through the work incentive program.
- Implement new pension reform act and improve enforcement of minimum wage and related laws.
- Propose legislation to raise the State share of financing social services consistent with general realignment of Federal-State cost sharing.
- Propose legislation to encourage coordination of human service delivery programs at the State and local level.

EDUCATION

The primary responsibility for public education rests with State and local governments. Federal assistance is focused on equalizing educational opportunity for disadvantaged students and improving the programs of local and State educational agencies to provide better educational services. Outlays for education programs are estimated to be \$7.3 billion in 1975 and \$7.4 billion in 1976.

EDUCATION, MANPOWER AND SOCIAL SERVICES

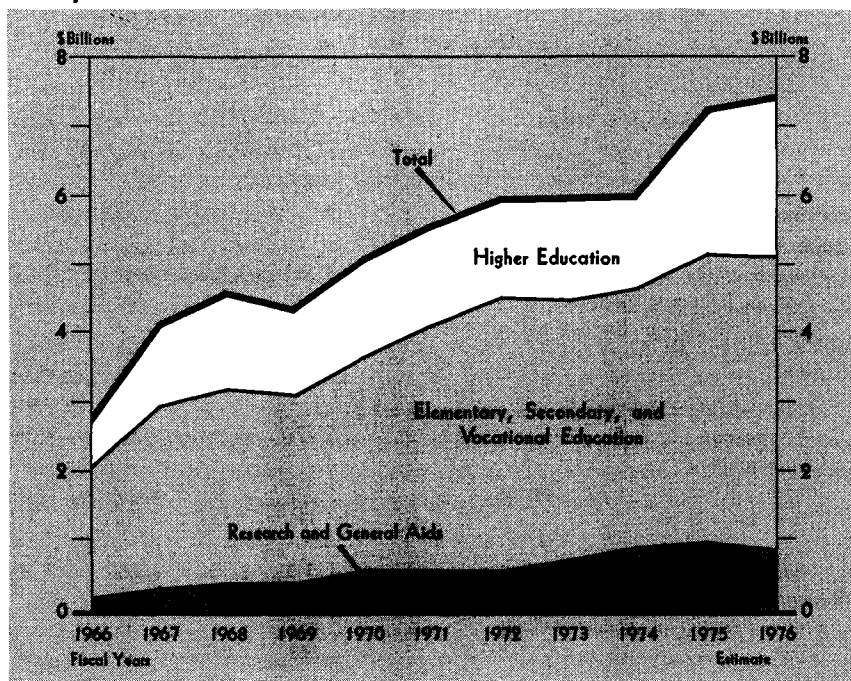
[In millions of dollars]

Program or agency	Outlays			Recom- mended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	

Education:				
Elementary, secondary and vocational education:				
Aid to education agencies.....	3,350	3,767	3,996	4,197
Child and human development.....	421	449	481	483
Proposed legislation (impact aid and vocational education modification).....	-----	-----	-255	-396
Subtotal, elementary, secondary and vocational education.....	3,771	4,216	4,222	4,284
Higher education:				
Student aid and institutional support.....	1,238	1,971	2,209	2,245
Special institutions.....	111	133	116	116
Subtotal, higher education.....	1,349	2,104	2,325	2,361
Research and general education aids:				
Proposed legislation (library services).....	-----	-----	11	20
Other.....	869	937	828	729
Subtotal research and general education aids.....	869	937	839	749
Subtotal, education.....	5,989	7,257	7,386	7,394
Manpower:				
Manpower training:				
Temporary employment assistance.....	-----	350	650	-----
Manpower program activities.....	1,517	2,861	2,755	2,461
Work incentive program.....	340	316	315	330
Federal-State employment service and other.....	448	532	521	511
Emergency employment assistance.....	605	59	-----	-----
Subtotal, manpower training.....	2,910	4,118	4,241	3,302
Other manpower services.....	219	278	301	305
Subtotal, manpower.....	3,129	4,397	4,542	3,607
Social services:				
Grants to States for social services.....	1,472	1,972	2,064	2,067
Proposed legislation.....	-----	-10	-478	-478
Rehabilitation services.....	724	785	806	789
Administrative expenses and other.....	300	359	343	332
Proposed legislation (allied services).....	-----	-----	5	20
Subtotal, social services.....	2,496	3,106	2,740	2,730
Deductions for offsetting receipts.....	-13	-45	-45	-45
Total.....	11,600	14,714	14,623	13,686

¹ Compares with budget authority of \$13,222 million in 1974 and \$14,577 million in 1975.

Outlays for Education



Elementary, secondary and vocational education.—Elementary and secondary education programs include aid to State and local educational agencies through formula grants and discretionary project grants. The bulk of Federal aid provides both special compensatory assistance to disadvantaged students and assistance to develop better programs for students with special needs and handicaps.

Aid to education agencies.—The Education Amendments of 1974 provide for several areas of reform requested by the Administration. Among the more significant changes are:

- Revision of the formula for allocation of funds for education of disadvantaged children to reflect more accurately the distribution of disadvantaged children within the population;
- Establishment of two new consolidated grant programs for educational support and innovation, and libraries and instructional resources to provide more authority for State and local agencies to plan programs tailored to local needs.

Special Federal aid will be continued to help overcome special problems in those school districts in the process of desegregation.

Child development.—Federal funds support research, demonstration, and service programs aiding the development of preschool children including innovations in the area of child abuse prevention. In 1976, the Head Start preschool program for disadvantaged will serve 379,000 children, 10% of whom are handicapped. Emphasis will be placed upon inclusion of the more severely handicapped, and a wider use of demonstration program results.

Proposed legislation.—The 1976 budget includes proposed legislation which would consolidate vocational education support to provide greater flexibility for decisions by State agencies, shift Federal support toward innovation and development, and increase the non-Federal share of program costs.

In addition, the Administration is proposing, in 1976, legislation to reform the impact aid program. As presently designed, the aid provided under this program is not based upon the actual fiscal impact of the presence of Federal operations. The proposed changes would limit Federal payments to those school districts in which impact aid would provide more than 5% of the operating budget. These changes are estimated to save approximately \$270 million in 1976.

Higher education.—The budget emphasizes increased access to postsecondary education by concentrating resources on direct financial aid to students on the basis of need. In addition, assistance is provided to institutions with special needs and special programs.

Student aid.—The 1976 budget requests \$1,050 million in budget authority to fund basic educational opportunity grants for an estimated 1.3 million undergraduate students in the 1976-77 school year. The statutory maximum grant award is \$1,400.

In addition, \$250 million of budget authority for work-study funds will help 520,000 students meet educational expenses through part-time work. Under the national direct student loan program, repayments of existing loans will make \$164 million in new loans available to some 328,000 students. The guaranteed student loan program will insure an estimated \$1,650 million in loans for 1.1 million students. Outlays to support improvement of developing institutions, including predominantly black colleges, will continue to rise in 1976.

Special institutions.—Federal support for Howard University and Gallaudet College will be continued in 1976.

Provisions of the Federal income tax law benefit higher education. These tax provisions, or *tax expenditures*, include: Exclusion of scholarships and fellowships from taxable income, parental personal exemptions for students aged 19 and over, and the deductibility of

contributions to educational institutions. For 1976, it is estimated that these provisions will reduce receipts by \$0.2 billion, \$0.7 billion, and \$0.6 billion, respectively. For an explanation of tax expenditures, see pages 67 to 69 above or Special Analysis F in the Special Analyses volume of the Budget.

Research and general education aids.—These programs include educational research and development, cultural activities, special projects which focus on national education problems and library services. Transfer of the Educational development account to elementary, secondary and vocational education results in an apparent decrease in outlays.

Proposed legislation.—The budget reflects funds for proposed legislation to support development and demonstration of new methods of delivering public library services.

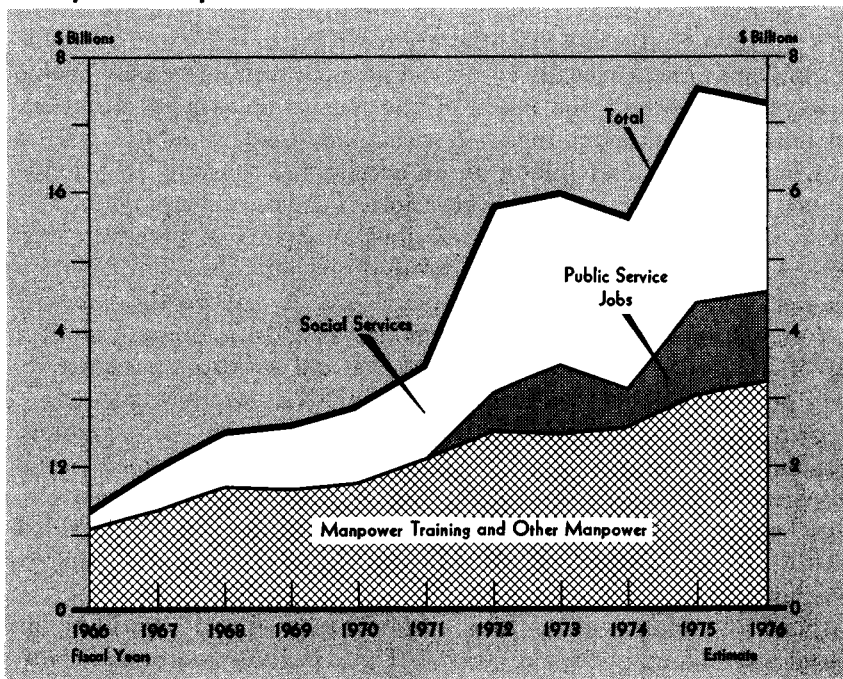
Other educational activities.—Outlays for the National Institute of Education in 1976 of \$84.4 million will support research efforts in the areas of basic skills, education and work, and equal educational opportunity. A program of special projects focusing on national education problems will be supported with \$39 million in budget authority in 1976. The Fund for the Improvement of Post-Secondary Education with \$17.5 million in 1976 budget authority will stress bridging the gap between education and work. In 1976, the National Foundation on the Arts and the Humanities will spend an estimated \$183 million in support of cultural activities. It is estimated that of this total, \$40 million will be directed to the support of Bicentennial-related activities. Some \$108 million will support activities of the Smithsonian Institution, \$12 million of which will be devoted to the Smithsonian Bicentennial program.

MANPOWER

The Federal Government finances State and local programs that help individuals obtain jobs via training and employment services or through the provision of temporary public jobs. It also sets and enforces minimum wage and other standards regulating employment and labor-management relations practices. Outlays for Federal manpower programs are estimated at \$4.5 billion in 1976, an increase of 3.3% or \$146 million over 1975.

Manpower training.—Federal money is provided to States and localities for programs to train the unemployed and the disadvantaged, to help jobseekers find work, and to provide temporary jobs that furnish useful public services. The total amount spent on these programs

Outlays for Manpower and Social Services



in 1976 is expected to be \$4.2 billion, \$123 million more than in 1975.

Temporary employment assistance.—In response to the President's request, the Congress, in December 1974, authorized a temporary unemployment assistance and public employment program to help unemployed workers. One part of this program—special unemployment benefit payments—provides aid to all eligible workers who have lost jobs and cannot find new ones. It is discussed in the income security function. The second part, temporary employment assistance, will enable States and localities to create temporary jobs for unemployed workers, primarily those who have been out of a job for a long time or have used up their unemployment compensation. States and localities are encouraged to develop special projects outside their regular work programs in order to employ as many unemployed workers as fast as possible. The program provides jobs similar to those financed under regular manpower programs, but has special provisions to accelerate hiring in areas of high unemployment. It is estimated that \$350 million will be spent on such jobs in 1975 and \$650 million in 1976. Continuation of this program in its present form after December 31, 1975, depends upon an analysis of its success.

Manpower program activities.—The Comprehensive Employment and Training Act (CETA) enters its second full year of operation in 1976. In 1975, States and localities are receiving authority to use some \$2.3 billion to finance locally conceived plans to train or employ people in ways that best fit the needs of the local employment situation. Portions of this amount together with funds made available late in 1974 have provided \$1 billion on an accelerated schedule to provide 170,000 transitional public service jobs for the unemployed. The States and localities are filling these jobs as rapidly as possible given their local needs and given the goal that the jobs should ultimately channel workers into regular employment. A substantial amount of the 1975 funding will remain available in 1976 to finance similar jobs in that year. In addition, as States and localities organize to carry out their new responsibilities under CETA, significant amounts of 1975 authority will remain available in 1976 for skill training, remedial education, on-the-job training, job development, job matching, vocational counseling, and related supporting services. These carryovers, plus 1976 budget authority equal to that provided in 1975, will support over 636,000 man-years of training and employment in 1976.

About \$370 million of the total outlays expected in 1976 will be for special national manpower programs. These include programs for migrant workers, Indians, and the Job Corps, as well as research and evaluation projects.

Work incentive program (WIN).—Help in obtaining jobs is provided those receiving aid to families with dependent children. Every recipient able to work must register for work or training. Under recently proposed regulations, registrants will be referred to suitable job openings listed with the employment service. Counseling helps the welfare recipient discover effective methods of getting jobs, and testing helps determine the individual's job capability. Where necessary, work experience or on-the-job training is provided. Those lacking essential job skills can receive classroom instruction. Public employment can be financed if other services are insufficient. Child care and other supportive services are furnished as needed to enable welfare recipients to seek or accept jobs. In 1974, jobs were found by 177,000 WIN program participants and 115,000 of these persons stayed in jobs for at least 90 days. The goal for 1976 is to place 140,000 people in jobs lasting 90 days or more. Outlays for the WIN program are expected to total \$315 million in 1976, about the same as estimated for 1975.

Federal-State employment service.—The Federal Government pays 100% of the cost of the State offices providing job matching services to

workers and employers. Employment Service (ES) employees also provide a readily available resource for expediting the processing of unemployment insurance claims when unemployment rates rise. In 1974, the ES placed people in 3.4 million jobs and in 1976 expects to do the same. Outlays for the service in 1976 are estimated at \$521 million, \$11 million less than in 1975.

Emergency employment assistance.—This emergency program was enacted in 1971. Authorization for appropriations for this program expired June 30, 1973.

Other manpower services.—The Federal Government establishes and enforces basic standards governing the relationship between employee and employer, such as minimum wages, overtime payments, equal pay for equal work, and welfare and pension plan practices. The Federal Government also sets ground rules for fair practices in labor-management relations and gathers and disseminates employment, unemployment, and price statistics. The Employee Retirement Income Security Act, which became law in September 1974, placed new requirements on employers with respect to any pension plans they establish for their workers. While not requiring the establishment of such plans, the law establishes minimum employee participation requirements, new employee-benefit vesting and plan-funding standards, and more rigorous rules for the management of plan assets and the conduct of plan managers. Individual plan beneficiaries are afforded new information rights and legal remedies, and qualifying plans are required to send full periodic reports on the plans' status to the Secretary of Labor. The Employee Retirement Income Security Act also created a new Pension Benefit Guaranty Corporation to insure employees against the loss of basic retirement benefits if their plans terminate. By law, the Corporation's effect on the U.S. Treasury is not included in the budget totals.

Outlays for these other manpower services are estimated at \$301 million in 1976, \$23 million more than in 1975.

SOCIAL SERVICES

Social services.—*Grants to States for social services* provides assistance to States and localities via several programs for an array of social services and specialized services to the poor and other special target groups. These services are designed to promote greater independence for individuals in these groups. This program is primarily administered by State and local governments, which determine within Federal regulations the kinds and levels of services to be delivered. These services may encompass such activities as counseling, family planning, child care, and homemaker services.

Under recently enacted legislation States will have clear Federal guidelines and a stronger obligation to plan and account for their social service programs. In order to bring the Federal share of financing social services more into line with the Federal/State shares for medical services, legislation will be proposed to increase the State share of financial responsibility from 25% to 35% in 1976 and to 50% in 1977. Under this plan, Federal grants to States for social services and related activities will decline by approximately \$400 million in 1976 to a level of \$1.6 billion. Should the States assume the increased share of the costs, the overall level of available service would remain the same.

Rehabilitation services, with outlays of \$806 million, incorporate both vocational rehabilitation and services for the developmentally disabled (individuals such as the severely mentally retarded, epileptics, or those suffering from cerebral palsy). Under the Rehabilitation Act of 1973, the vocational rehabilitation program will increasingly focus on the severely handicapped. Approximately 1.7 million persons will receive vocational rehabilitation services in 1976. Beyond the regular program for funding vocational rehabilitation services, additional resources for these services are available under the Federal supplemental security income program and the old age, survivors, and disability insurance programs. Together, these programs will provide an added \$132 million for 1975 and \$158 million in 1976.

Services for the aging and other special groups will receive continued Federal support in 1976, with outlays estimated at \$279 million. This includes funds for programs which apply innovative approaches and necessary services to deal with the special needs of Indians and other Native Americans. Outlays for special programs for the aging will provide more than 200,000 meals daily and other services which will assist those older persons capable of self-care to secure and maintain independence in a home environment. The aging program places emphasis on assisting State and local area agencies to develop coordinated service systems that can effectively bring together available Federal, State, local, and private resources.

Juvenile delinquency prevention programs, which were included in this section in prior years, are now included in the General Government function. Primary responsibility for this activity was transferred to the Department of Justice with enactment of the Juvenile Justice and Delinquency Prevention Act of 1974. However, funds will still be provided under this function for continued demonstration of coordinated services for runaway youths.

Legislation will be proposed to authorize a program to encourage coordination of human service delivery programs at the State and local level.

HEALTH

Program Highlights

- Increase medicare and medicaid expenditures from \$17 billion in 1974 to over \$22 billion in 1976, expanding coverage from 43 million to 45 million aged, disabled, and low-income Americans.
- Increase support of health research from \$1.6 billion in 1974 to \$1.8 billion in 1976.
- Provide \$155 million for innovations in health professions training.
- Increase funds for consumer safety and disease prevention activities from \$750 million in 1974 to \$920 million in 1976.

Outlays for Federal health programs are estimated at over \$28 billion in 1976, an increase of almost \$1.6 billion or 6% over 1975. The 1976 budget for health programs is based on a policy of providing access to basic health services through financial assistance to individuals under the medicare and medicaid programs rather than continuing to increase funding for inequitable project grants to selected communities and groups under narrow categorical program authorities. The budget also provides funding to improve the quality of health care and health care delivery through research, training, planning, and regulatory activities.

Health care services.—The largest Federal effort in the health sector is the financing and provision of health care services.

Financing medical services.—Medicare outlays of \$15 billion in 1976 will help meet the medical costs of an estimated 13.3 million aged and disabled Americans, 29% more people than were aided in 1971. Medicare legislation is proposed to provide financial incentives against overutilization, to improve protection against catastrophic health care expenses, to allow future adjustments in the supplementary medical insurance premiums, and to prevent payments for excessive hospital costs. Administrative actions will be taken to limit reimbursement for medically necessary services to reasonable costs.

Medicaid outlays of over \$7 billion will help to pay for medical care for almost 26 million low-income Americans. This represents a 40% increase in beneficiaries and a 113% increase in funding since 1971. The medicaid program will emphasize early and periodic screening of children in 1976 in order to assure that all eligible children receive

HEALTH

[In millions of dollars]

Program or agency	Outlays			Recom- mended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Health care services:				
Financing medical services:				
Medicare.....	11, 348	14, 158	16, 369	18, 553
Proposed legislation.....		-255	-1, 379	20
Medicaid.....	5, 818	6, 788	7, 766	7, 766
Proposed legislation.....		-199	-610	-610
Other financing.....	962	1, 386	1, 419	1, 319
Providing medical services.....	374	468	459	444
Proposed legislation.....			48	48
Subtotal, health care services.....	18, 502	22, 346	24, 072	27, 540
Health research and education:				
Health research.....	1, 650	1, 894	1, 864	1, 829
Health education and training.....	684	786	620	558
Subtotal, health research and education.....	2, 334	2, 680	2, 484	2, 387
Prevention and control of health problems:				
Preventing and controlling diseases.....	375	470	459	439
Consumer safety.....	375	438	461	450
Subtotal, prevention and control of health problems.....	750	908	920	889
Health planning and construction:				
Health planning.....	145	202	246	110
Health construction.....	349	388	366	135
Subtotal, health planning and construction.....	494	590	612	245
Deductions for offsetting receipts.....	-6	-39	-39	-39
Total.....	22, 074	26, 486	28, 050	31, 022

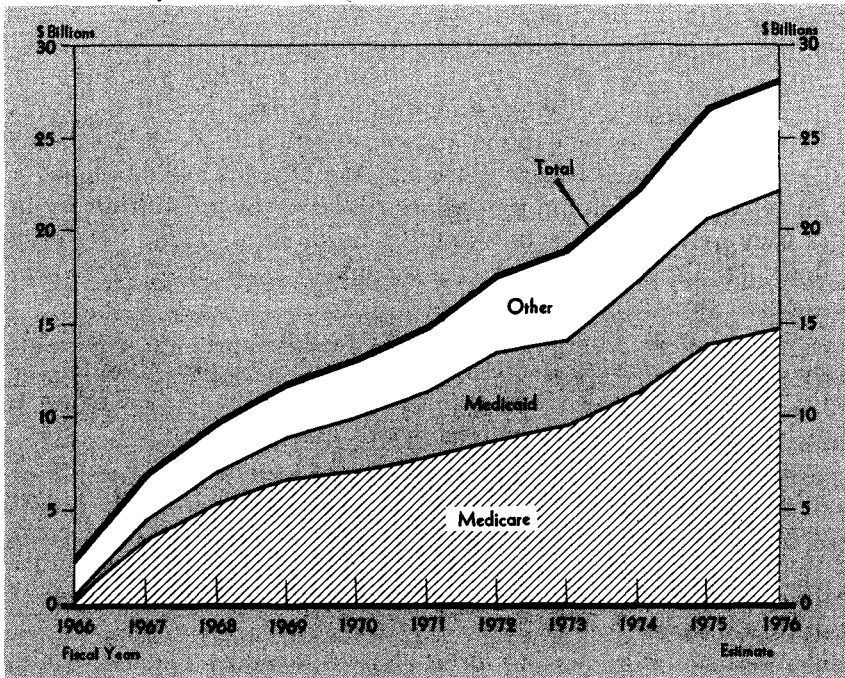
¹ Compares with budget authority for 1974 and 1975 as follows: 1974, \$26,365 million; 1975, \$28,448 million.

necessary care, particularly immunizations and other vital preventive services. The management of medicaid will be improved through expanded eligibility screening and more effective program review.

Legislation is proposed to provide greater sharing of medicaid program costs by the 13 highest income States. This change will mean that proportionately more Federal assistance will go to lower income States. Legislation is also being proposed to eliminate Federal matching for routine dental services for adults and to provide medicaid reimbursement for care received in neighborhood health clinics.

Federal tax laws currently exclude from taxable income employer contributions to health insurance premiums for the employee. They

Health Outlays



also permit itemized deductions for certain health care and health insurance premium costs. In 1976, the revenue loss from these *tax expenditures* is estimated at \$3.7 billion for employer contributions, and \$2.6 billion for itemized medical deductions. For an explanation of tax expenditures, see pages 67 to 69 above or Special Analysis F in the Special Analyses volume of the Budget.

Providing medical services.—In addition to financing medical services, the Federal Government provides some medical care directly.

An estimated \$437 million will be spent in 1976 on the provision of medical services to Alaska Natives, merchant seamen, and American Indians who live on or near reservations. Of this amount, \$322 million in outlays will be requested for the care of approximately 500,000 eligible American Indians and Alaska Natives. Annual Federal expenditures of over \$640 per Indian or over \$2,500 for a family of four compare to estimated per capita national expenditures of about \$600 in 1976 for the U.S. civilian population. Funding for Indian health services has increased 125% in 6 years, from \$143 million in 1971 to \$322 million in 1976.

Legislation is being proposed to transfer Saint Elizabeths Hospital from the Federal Government to the District of Columbia. Under the

legislation, the Federal Government will continue to subsidize the operating costs of the hospital and to reimburse the District for the treatment of Federal beneficiaries. Approximately 87% of the inpatient population of the hospital are District residents and virtually all of its outpatient activity is devoted to District residents. Funds will be requested for renovation and construction at Saint Elizabeths as soon as the transfer takes place and the District has developed a facilities plan. In addition, legislation will be developed to transfer to local community use one or two PHS hospitals in 1976. Necessary medical care for eligible merchant seamen and other beneficiaries will be financed through other means.

Efforts to improve the ways in which health services are made available will be continued in 1976. Federal policy on providing for the direct delivery of health care through project grants will emphasize cost-sharing by States, local governments, and other grantees.

Support will continue to be provided for the demonstration of health maintenance organizations. These organizations provide health care on a prepaid basis and stress preventive services. The National Health Service Corps program will continue to place physicians and other health professionals in areas of the country with critical shortages of health manpower.

The national effort against drug abuse—including Federal, State, local and private efforts—has resulted in the development of treatment capacity for all heroin addicts seeking treatment. Treatment of heroin addiction will continue to be a national priority in 1976 and other drug abuse prevention efforts will also be continued. As required by law, the Special Action Office for Drug Abuse Prevention will terminate in June 1975. A separate agency for drug abuse prevention in the Executive Office of the President is no longer necessary since the major policy and coordination issues in drug abuse prevention have been resolved. In 1976, funding will continue for a wide range of alcoholism prevention projects designed to demonstrate more effective delivery of medical, social, and education services.

Federal support for existing Community Mental Health Centers (CMHCs) will continue through the 8-year demonstration cycle. Subsidies to CMHCs have demonstrated the viability of community-based mental health services. Therefore, no new demonstration awards will be made in 1976. Mental health and social services provided in CMHCs are included among services already available on a more equitable basis through the medicaid and social services programs for which the Federal Government will spend \$8.7 billion in 1976. In addition, State and local governments will spend an estimated \$7.7 billion in 1976 for these programs.

In 1976, \$50 million is being requested for the Professional Standards Review Organizations (PSRO) program, which aims at improving

the quality and appropriateness of medical care through the establishment of a nationwide system of these physician-sponsored organizations. About half of the 203 proposed PSRO areas throughout the country will be covered by the end of 1976.

Health research and education.—Programs for health research and education include support for biomedical, behavioral, and health services research, as well as training and education of health care personnel.

Health research.—Outlays for NIH biomedical research will be nearly \$1.7 billion in 1976—an increase of 15% since 1974. This funding level will maintain efforts in all significant research areas. Major emphasis will continue to be placed on cancer research, where outlays of \$582 million are estimated for 1976.

Health education and training.—In 1976, total HEW outlays for training health professionals are estimated at \$620 million. Measures undertaken since 1969 have assured major increases in the number of graduates of U.S. health professions schools. From 1965 to 1974, medical school enrollments and the number of graduates each grew by 56%. Medical school enrollments have grown from 32,428 to 50,477 and the annual number of graduates has increased from 7,409 to 11,580.

As in other fields of higher education, Federal assistance in 1976 will emphasize aid to students rather than to institutions. Unnecessary Federal institutional subsidies will be gradually phased out. Since students in the health professions can anticipate high earnings, they can be expected to finance a greater share of their own educational costs. Federally guaranteed private loans are available, and recently increased ceilings on such loans will heighten their usefulness to students in the health professions. Proposed legislation will reflect this appropriate Federal role in the support of health professions training.

An expanded National Health Service Corps program of scholarships in return for service will both assist students financially and help meet Federal needs for health professionals. A total of 1,100 new postdoctoral fellowships for research training will be awarded in 1976 based upon merit as determined through national competition. No new predoctoral research training awards are proposed.

Prevention and control of health problems.—Programs will be expanded to prevent and control health problems in the areas of consumer safety, communicable disease control, and occupational safety and health. Outlays for these programs are expected to reach \$920 million in 1976.

Outlays of \$461 million are being requested for consumer safety. Priority will continue to be placed on the development of standards to assure the safety and efficacy of drugs, medical devices, vaccines, biological and other consumer products, as well as on the inspection of food and drug manufacturing firms, and blood banks. The Department of Agriculture's Animal and Plant Health Inspection Service will help to assure the wholesomeness of meat and poultry in interstate and foreign commerce.

Outlays of \$459 million are proposed for disease prevention and control activities. Efforts will focus on the control of communicable diseases and the improvement of interstate clinical laboratories.

A total of \$228 million will be spent for Federal occupational safety and health programs in 1976. The Department of Health, Education, and Welfare will continue to provide research in support of the efforts of the Departments of Labor and the Interior to safeguard workers through the establishment and enforcement of health and safety standards in the workplace.

Health planning and construction.—Programs for health planning and construction include support for State and sub-State planning bodies, health statistical activities, and construction of medical and research facilities.

Health planning.—Estimated outlays of \$246 million in 1976 will assist health planning and related activities, including support to States and localities in establishing new consolidated planning agencies to replace and improve the present health planning entities. Continued development of the cooperative health statistics system will promote improved health planning at all levels of government.

Health facilities construction.—A revised construction assistance activity will focus Federal support on the modernization of existing facilities and the construction of outpatient facilities. Construction funds for cancer research facilities will be used primarily for alteration and renovation of existing research space in 1976.

Special Analysis K, "Federal Health Programs," discusses all Federal activities related to health including those outside this function such as programs for military personnel and veterans. See the Special Analyses volume of the budget.

INCOME SECURITY

Program Highlights

- Raise average individual social security benefits from \$185 a month in 1974 to \$235 a month in 1976.
- Increase total social security cash outlays from \$54.9 billion in 1974 to \$70.1 billion in 1976, amounting to 20% of the Federal budget.
- Expand the supplemental security income program from 3.6 million recipients in 1974 to more than 5 million recipients in 1976.
- Increase average monthly food stamp coupon benefits per person from \$17 in 1974 to more than \$22 in 1976.
- Expand grants to States for the Aid to Families with Dependent Children program from \$4.4 billion in 1974, to \$4.7 billion in 1976.
- Increase unemployment program outlays from \$6.1 billion in 1974 to \$18.2 billion in 1976.
- Request \$26 billion in budget authority to cover subsidy payments for 400,000 housing units.

The Federal income security programs mitigate the loss of family income when the wage earner is no longer in the work force because of unemployment, retirement, disability, or death. These programs also provide assistance to families when they are in financial need. More than 79% of the income security programs are funded out of trust funds and are paid without personal tests of need. Additionally, Federal revenues foregone (*tax expenditures*) constitute an important income supplement. For an explanation of tax expenditures, see pages 67 to 69 above, or Special Analysis F in the Special Analyses volume of the Budget.

This budget provides more than \$17 billion in unemployment compensation, under both regular unemployment insurance laws and the temporary legislation enacted at the close of the 93d Congress.

The size of Federal income security programs is significant. Retirement system contributions make up 24% of all Federal receipts. Retirement system outlays make up 23% of all Federal outlays in 1976. Moreover, most of the payments are automatically increased as the cost-of-living rises. These automatic adjustments account for one-third of the total increase of \$12 billion between 1975 and 1976.

INCOME SECURITY

[In millions of dollars]

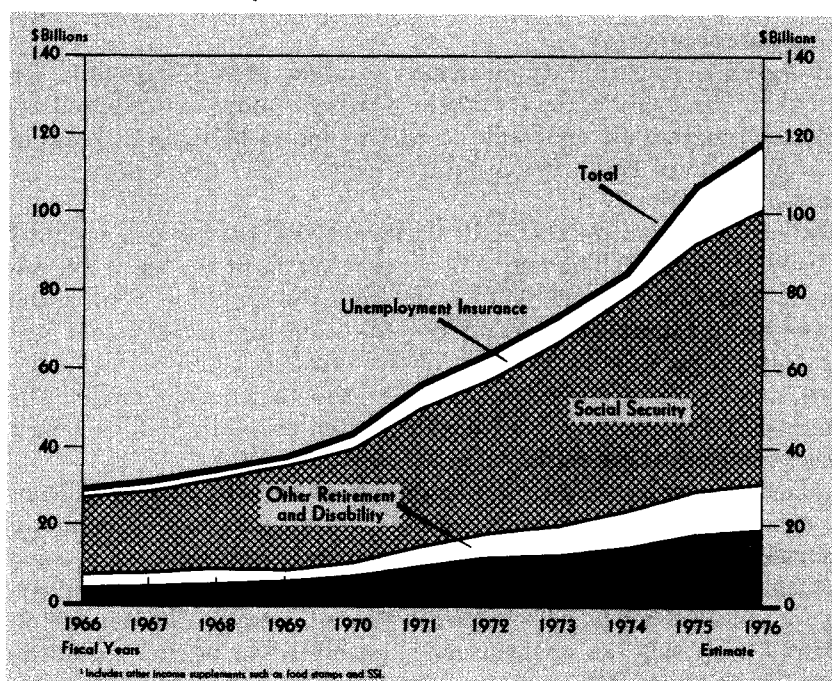
Program or agency	Outlays			Recom- mended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
General retirement and disability:				
Old-age, survivors, and disability insurance:				
Present programs.....	54,935	63,591	73,307	69,077
Proposed legislation:				
Benefit reforms.....		-60	-648	26
Cost of living modification.....			-2,546	91
Railroad retirement:				
Present programs.....	2,675	3,024	3,383	3,232
Proposed legislation: Cost of living modification.....			-116	
Special benefits for disabled coal miners:				
Present programs.....	1,000	964	996	1,000
Proposed legislation: Cost of living modification.....			-23	-23
Other.....	2	5	3	3
Subtotal, general retirement and disability.....	58,613	67,526	74,356	73,406
Federal employee retirement and disability:				
Present programs.....	5,645	7,125	8,646	12,212
Proposed legislation: Cost of living modification.....			-773	-110
Subtotal, Federal employees retirement and disability.....	5,645	7,125	7,873	12,102
Unemployment insurance.....	6,065	14,697	18,162	7,834
Public assistance and other income supplements:				
Supplemental security income:				
Present programs.....	2,257	4,713	5,543	5,539
Proposed legislation: Cost of living modification.....			-85	-85
Grants to States for maintenance payments:				
Present programs.....	5,423	4,851	5,166	5,166
Proposed legislation: Management reforms.....		-118	-499	-499
Housing assistance.....	1,819	2,153	2,646	26,664
Food stamps:				
Present programs.....	2,845	3,672	3,860	3,447
Proposed legislation: Cost of living modification.....			-217	-217
Child nutrition and other food and nutrition programs:				
Present programs.....	1,588	1,935	1,796	1,841
Proposed legislation:				
Benefit reforms.....			-12	21
Cost of living modification.....			-64	-64
Other.....	176	182	233	217
Subtotal, public assistance and other income supplements.....	14,108	17,388	18,368	42,031
Deductions for offsetting receipts.....	—*	-34	-34	-34
Total.....	84,431	106,702	118,724	135,339

¹ Compares with budget authority for 1974 and 1975, as follows: 1974, \$95,249 million; 1975, \$156,126 million.

* Less than \$500 thousand.

The Administration is proposing major legislation affecting all income security programs tied to increases in the Consumer Price Index (CPI). Until July 1, 1976, all CPI adjusted benefit increases will be limited to no more than 5%. The following programs will be affected by this modification: The old age, survivors, and disability insurance programs, the railroad retirement system, the Federal employees retirement and disability system, special benefits for disabled coal miners, the supplemental security income program, and the food stamp and child nutrition programs. Other civilian and military Federal employee pay and benefit programs, carried in other functional categories, would also be affected by this proposal.

Income Security Outlays



General retirement and disability.—The social security cash benefit programs are the world's largest system of retirement, survivors, and disability insurance. In 1976, a total of 15.4 million retired workers will receive an average of \$211 per month. The total number of beneficiaries, including dependents and survivors, is expected to be 32.2 million. Outlays for social security benefits in 1976 will increase by \$6.6 billion, of which the 5% cost-of-living increase will account for \$3.5 billion. Additional increases due to the rising proportion of elderly in the population and the steady rise in average wages, will account for \$3.1 billion more.

The social security payroll tax rate will remain the same in 1976, but under an automatic adjustment mechanism, the amount of an employee's earnings subject to the payroll tax rose from \$13,200 to \$14,100, effective January 1, 1975.

The Administration will continue to seek legislation to eliminate permanent reduction to a beneficiary's regular monthly check as a result of a claim for retroactive entitlement. The Administration will also seek legislation to convert the monthly retirement test on income earned after retirement to an annual test. Other legislative proposals will be introduced to improve and simplify the administration of the program. The recommendations of the Social Security Advisory Council for improvements of the system are expected to be reported early this year, and will be considered by the Administration in developing its legislative program.

A separate contributory retirement system provides benefits for retired or disabled railroad workers. Outlays under the railroad retirement program are estimated at \$3.3 billion in 1976, an increase of \$0.2 billion over 1975. These outlays include the effects of recently enacted legislation.

Several provisions of the Federal personal income tax are designed to benefit the aged. The major benefits result from the extra exemptions available to persons 65 or over, from the exclusion of all social security and railroad retirement benefits from tax liability (not just the portion representing a return of the taxpayer's original contribution), and to a much lesser degree, the retirement income credit. The combined loss of tax receipts from the retired and elderly due to these three provisions is estimated to be \$5.1 billion in 1976.

Other provisions are directed to the future security of aged persons by encouraging private provision for retirement years. The major impacts result from the exclusion of employer contributions to and earnings of qualified pension funds from current taxation. After allowing for deferred taxes collected from present retirees, the net loss in receipts from this tax expenditure is estimated to be \$5.7 billion in 1976. The Pension Reform Act of 1974 expanded the similar tax provisions for noncovered or self-employed persons, and will result in an estimated tax expenditure of \$0.7 billion in 1976.

Disabled persons receiving particular types of income are assisted by the exemption of disability insurance benefits under social security, the exclusion of workmen's compensation benefits from taxation, and provisions excluding certain types of payments such as sick pay and private disability insurance benefits. These exclusions are estimated to reduce receipts in 1976 by \$0.3 billion, \$0.6 billion, and \$0.3 billion respectively.

Federal employee retirement and disability.—A separate retirement system provides benefits for 1.4 million retired and disabled Federal civilian employees. Outlays for civil service retirees and their survivors have increased from \$1.8 billion in 1969 to \$5.7 billion in 1974, and are projected to reach \$8.0 billion by 1976 and \$12.5 billion by 1980. These cost increases are due primarily to the large growth in retirement rolls, rising average salaries on which annuities are based, and cost-of-living adjustments which overcompensate by providing for permanent annuity increases in excess of changes in the Consumer Price Index. A comprehensive evaluation of the current financing mechanisms and methods used under the Civil Service Retirement Act will be undertaken including normal cost, employer and employee contributions and provisions for the cost-of-living increases. Civil service retirement is now recognized as one of the most liberal public or private systems in the country. No further liberalizations will be considered at least until policy recommendations are received following a study of total compensation comparability with the private work force.

Unemployment insurance.—Counter-cyclical unemployment benefit programs will play a larger role in mitigating the effects of a downturn in the economy in 1975 and 1976. Approximately 14.2 million workers will receive unemployment compensation in 1975 and 14.4 million in 1976. A new program to mitigate the effects of unemployment, based on an Administration proposal, was enacted in December 1974. This program has two components: Unemployment compensation, and the temporary employment assistance program, which is discussed in the Education, Manpower, and Social Services function. Under temporary legislation workers covered by State unemployment insurance laws can receive up to 13 weeks of additional benefits. When added to the existing regular program of 26 weeks and the State extended program of 13 weeks, up to a full year of benefits can be provided. Workers can receive up to 26 weeks of benefits if they are not covered under State law. These temporary provisions provide replacement income for longer periods during the current increase in the unemployment rate with its resulting increase in the length of job search. Based on experience with this temporary legislation, the need for changes to the basic unemployment insurance law will be evaluated.

Significant tax benefits are provided to unemployed persons by the exclusion from taxation of unemployment insurance benefits. This tax expenditure is estimated to reach \$3.8 billion in 1976.

Public assistance and other income supplements.—In January 1974, the federally aided State assistance programs for the aged,

blind, and disabled were replaced by the *supplemental security income program*. The conversion of over 3 million cases from State and local governments was completed on schedule, and during the first full year of operation, over 1 million additional persons, many of whom could not qualify for assistance under the former programs under State and local administration, were enrolled. The Federal share of assistance payments to the aged, blind and disabled has increased from \$2 billion in calendar year 1973 to \$4 billion in calendar year 1974. The Federal share for fiscal year 1975 and 1976 is estimated to be \$4.3 billion and \$5.0 billion respectively. The outlay totals also include spending for administrative costs and supporting services. This budget provides the necessary additional manpower to ensure that these very large additions to the Federal workload can be absorbed and the public served as rapidly and efficiently as possible. Legislation was enacted in 1974 to provide automatic benefit increases in line with those provided in social security cash benefit programs. All aspects of this new program will be monitored closely, and recommendations for legislation will be made where needed to simplify Federal administration and improve services for all beneficiaries.

Grants to States for maintenance payments provide the Federal share of welfare benefits in the aid to families with dependent children (AFDC) program. The AFDC quality control program's most recent results indicate that 9.3% of cases are ineligible, 20.6% are receiving overpayments, and 8.0% are receiving underpayments. The Department of Health, Education, and Welfare is working with the States to reduce these errors, and the consequent costs associated with them. The AFDC caseload and the average benefit payment are expected to increase moderately in 1975 and 1976. The Administration is proposing legislative and administrative reforms in 1975 to simplify and improve management. Included are the making of more frequent redeterminations of eligibility and simplifying of the AFDC matching rate formula.

Housing assistance.—Total housing payments for the subsidized housing programs are expected to reach \$2.6 billion in 1976, an increase of \$478 million over 1975. During 1975 and 1976 HUD will provide additional housing assistance primarily under the new lower income housing assistance program (sec. 8) authorized by the Housing and Community Development Act of 1974. This program, a modified version of the public housing leasing program, provides greater opportunities for lower income families to select housing in accordance with their needs while increasing the management and maintenance responsibilities of private landlords. HUD will continue to provide a limited amount of housing assistance under the conventional public housing program, as required by the 1974 act. Projects will also be

approved under the rent supplement and rental housing assistance programs where bona fide commitments cannot be met under the lower income housing assistance program.

In 1975, HUD is authorized to approve subsidy contracts for 400,000 housing units. Because the section 8 program will not be available for the full year, however, it is estimated that not more than 200,000 units will actually be processed. Commitments for all programs in 1975 will involve Federal obligations of \$23.5 billion.

In 1976, HUD proposes to approve 400,000 units under the Section 8 program. Budget authority of \$26.1 billion is estimated for this purpose. This amount may vary depending on the amount of unused authority carried over from 1975. Total lifetime cost per unit is estimated at \$77,000.

In addition to direct unit subsidies, the experimental program of direct cash assistance will continue during 1976.

This budget provides for the initiation of a major step to improve the operation of public housing projects. Operating subsidies will be budgeted at \$450 million in 1975 and \$525 million in 1976. This increase will allow HUD to implement a performance funding system for allocating operating subsidies and to continue other efforts to achieve more effective management of public housing. These improvements together with increased cooperation from States and localities are expected to curb the growth of operating subsidies in future years. Additional assistance for existing public housing projects will be provided under the modernization program to permit capital improvements of \$215 million in 1976.

The *food stamp and child nutrition programs* provide additional benefits in the form of cash and food to insure the needy the opportunity for an adequate diet. In recent years, inequities, inefficiencies, and soaring costs have made legislative reforms in these programs a necessity. The Administration is proposing reforms for family feeding assistance focused on more equitable treatment of recipients, strengthened audit and management controls, and a more comprehensive and balanced program for needy children.

Federal outlays for food stamps will rise from \$248 million in 1969 to \$3.6 billion in 1976, reflecting increased participation and higher benefit levels due to semiannual adjustments in the "economy food plan". At the same time, the efficiency of the program's administration will be upgraded by a strengthened quality control program.

The Administration is proposing legislation to substitute a comprehensive block grant program for the existing child nutrition programs in order to eliminate the fragmented, overlapping, and administratively complex provisions of the Child Nutrition and School Lunch Acts. This proposal will provide nutrition subsidies only

to needy children. Under this proposal school nutrition program outlays will increase from \$1.0 billion in 1969 to \$1.6 billion in 1976. An average of 8.5 million needy children will participate in the child nutrition programs daily in 1976 through schools and other facilities.

VETERANS BENEFITS AND SERVICES***Program Highlights***

- Support improvements in VA medical care, including \$261 million for structural improvements of VA hospitals and clinics.
- Provide 22.7% GI Bill increase for 2.5 million trainees in 1975.
- Increase VA pension benefits 12%, effective January 1, 1975.
- Continue activation of new VA medical facilities including 3 new VA hospitals and 10 outpatient clinics.
- Provide for over one million new job and training opportunities for Vietnam veterans through the President's veterans program.

This budget recognizes the Nation's continuing obligation to provide help to returning veterans seeking a productive place in the civilian economy. It provides liberalized readjustment benefits on a broad front—education, training, housing, and jobs. The budget also provides increased assistance to VA pension beneficiaries in recognition of the rising cost of living. Spending for benefits and services to veterans and their families is proposed to rise from \$15.5 billion in 1975 to \$15.6 billion in 1976. In addition, *tax expenditures* flowing from the tax exempt status of compensation and pension payments, and readjustment benefits amounted to \$0.6 billion and \$0.2 billion respectively in 1976. For an explanation of tax expenditures, see pages 67 to 69 above, or Special Analysis F in the Special Analyses volume of the Budget.

Income security for veterans.—Several programs help to maintain family income when veterans are disabled, aged, or deceased. Total outlays for these programs will be \$7.7 billion in 1976.

Service-connected compensation.—The Veterans Administration pays compensation to those veterans who, as a result of military service, have a disability that impairs their earning ability. The amount paid varies with the degree of earnings impairment. For the severely disabled, compensation is supplemented by a dependent's allowance and special statutory awards for certain disabilities. Survivors of veterans who have died from service-connected injuries also receive compensation. Compensation payments are estimated to be \$4.6 billion in 1976.

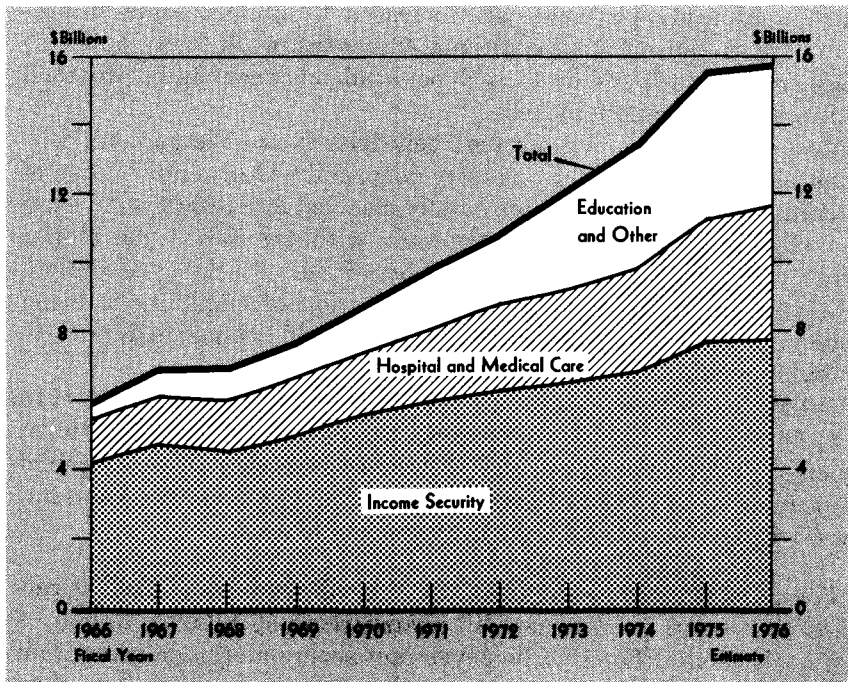
VETERANS BENEFITS AND SERVICES

[In millions of dollars]

Program or agency	Outlays			Recom- mended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Income security for veterans:				
Compensation and pensions:				
Service-connected compensation.....	3,985	4,627	4,596	4,618
Non-service-connected pensions.....	2,530	2,661	2,729	2,719
Other veterans benefits and services.....	119	155	163	163
Insurance programs:				
National service life insurance trust fund.....	623	683	694	874
U.S. Government life insurance trust fund.....	78	77	78	38
NSLI and USGLI receipts.....	-478	-471	-493	-493
All other insurance programs.....	-67	-61	-60	7
Subtotal, income security for veterans.....	6,789	7,671	7,707	7,925
Veterans education, training, and rehabilitation:				
Readjustment benefits and other.....	3,249	4,203	4,200	4,214
Proposed legislation.....	-----	-161	-600	-600
Subtotal, education, training, and rehabilitation..	3,249	4,042	3,600	3,614
Veterans housing:				
Loan guaranty revolving fund.....	65	-192	6	3
Direct loan revolving fund.....	-99	-83	-100	-----
Other (HUD Participation sales trust fund).....	20	-8	-10	-----
Subtotal, veterans housing.....	-15	-283	-104	3
Hospital and medical care for veterans:				
Medical care and hospital services.....	2,789	3,318	3,668	3,668
Proposed legislation.....	-----	-61	-122	-122
Construction of hospital and extended care facilities...	104	137	184	404
Medical administration, research and other.....	113	159	177	176
Subtotal, hospital and medical care for veterans..	3,006	3,553	3,906	4,125
Other veterans benefits and services:				
VA administrative expenses and other.....	329	455	454	465
Non-VA veterans support programs.....	29	29	26	26
Proposed cemetery legislation.....	-----	-----	5	5
Subtotal, other veterans benefits and services....	359	484	485	496
Deductions for offsetting receipts.....	-2	-2	-2	-2
Total.....	13,386	15,466	15,592	16,163

¹ Compares with budget authority of \$13,964 million in 1974 and \$15,986 million in 1975.

Outlays for Veterans Benefits and Services



Non-service-connected pensions.—Disabled and aged veterans whose income falls below minimal levels are eligible for pensions, provided they have served in wartime. The families of deceased wartime veterans also qualify for pensions if they are in financial need. In recently enacted legislation, basic benefits were raised 12%, assisting 2.3 million VA pension beneficiaries in 1975. With this enactment, outlays for pensions will rise from \$2.5 billion in 1974 to \$2.7 billion in 1975.

Cemetery and burial benefits.—The budget provides for \$143 million in burial assistance payments to an estimated 338 thousand families of deceased veterans in 1976.

Life insurance.—Insurance programs for veterans and their survivors provide \$34.9 billion of coverage for 5 million families. In addition, the Veterans Administration supervises the Servicemen's group life insurance program for active duty military personnel, providing \$63.6 billion of coverage for 3.2 million families.

Veterans education, training, and rehabilitation.—The educational benefits of the "GI Bill" are varied. They range from college courses to vocational and on-the-job training; all are designed to pre-

pare recipients for productive civilian careers. The Vietnam Veterans Readjustment Act of 1974 extends the scope and amount of education benefits. Monthly payments are increased by 22.7%, some entitlements are extended for an additional 9 months, work-study opportunities are expanded and up to \$600 per academic year can be provided in direct VA educational loans.

Most of the 2.5 million current beneficiaries are Vietnam-era veterans, although servicemen on active duty, and widows and children of veterans who have died or been totally disabled in military service are also eligible. Service-disabled veterans with significant disabilities have a choice between regular GI bill benefits or vocational education.

Legislation to rescind the 2 year extension of eligibility is being resubmitted effective March 1. This action will reduce 1976 outlays by \$600 million.

Outlays per veteran trainee are projected to rise from \$1,490 in 1975 to \$1,564 in 1976. Between 1969 and 1976, outlays for VA educational benefits will have risen from \$0.7 billion to \$3.6 billion. The number of returning veterans who will have received training under the Vietnam-era GI Bill will reach 6.5 million by the end of 1976.

Veterans housing.—In 1976, the VA will help some 366,000 veterans to become homeowners by guaranteeing \$9.1 billion worth of mortgage loans. Efforts to help veterans secure mortgage loans from private lenders have greatly reduced the need for direct Government loans. In addition, recently enacted housing amendments increase the loan amounts for all programs, including the mobile home loan program.

Hospital and medical care for veterans.—The Veterans Administration operates a nationwide civilian medical care system, which includes 171 hospitals, 209 outpatient clinics, and 84 nursing homes. Outlays for medical programs will reach \$3,906 million in 1976, a \$353 million increase over 1975.

Medical care and hospital services.—Medical care is available to all veterans with service-connected disabilities. To the extent that available facilities and staff are not fully utilized by these veterans, care is also provided for other veterans unable to pay the cost of care. Many patients receiving treatment in VA facilities for nonservice connected ailments have private health insurance coverage which prohibits reimbursement for care in Federal facilities. Legislation is being proposed to require reimbursement to the VA medical system in such cases.

A 1975 quality survey report of VA hospitals identified specific actions needed to bring the quality of care up to VA's high standards

CREDIT PROGRAMS—VETERANS BENEFITS AND SERVICES

[In millions of dollars]

Program	1974 actual	1975 estimate	1976 estimate
Housing:			
Direct housing loans:			
Direct loan disbursements.....	322	367	385
Direct loan repayments.....	375	711	524
Direct loans outstanding, end of year.....	1,769	1,426	1,287
Housing loan guaranty and other:			
Guaranteed loan disbursements.....	7,888	8,877	9,484
Guaranteed loan repayments.....	2,161	4,697	4,929
Guaranteed loans outstanding, end of year.....	52,895	57,074	61,629
Education:			
Direct loan disbursements.....	-----	80	72
Direct loan repayments.....	-----	-----	-----
Direct loans outstanding, end of year.....	-----	80	152
Other veterans benefits and services:			
Insurance policy loans:			
Direct loan disbursements.....	147	184	165
Direct loan repayments.....	105	102	100
Direct loans outstanding, end of year.....	1,090	1,172	1,238

throughout the system. The survey report proposed an immediate start on these improvements in the 1975 and 1976 budgets. This budget fully meets that objective. It further relies upon authority conferred by the Health Care Expansion Act of 1973 to strengthen outpatient ambulatory care, and nursing home care. Emphasis will be placed on arrangements, such as medical care in the home, which will permit earlier discharge of patients and convalescence in a more familiar environment. The Health Care Expansion Act also extends care to some dependents and survivors of veterans who previously have had no Government-sponsored health care.

In 1976, over 1.1 million veterans will be treated in VA hospitals with another 27 thousand treated in other hospitals at VA expense. In addition, an estimated 14.7 million outpatient visits will be funded—1.1 million more than in 1975. Quality and efficiency of services will continue to advance in 1975 and 1976, including:

- the opening of 32 mental hygiene clinics;
- the addition of 63 specialized medical services, such as intensive care units; and
- the strengthening of regional management to provide faster responses to problems at individual hospitals.

Construction of hospital and extended care facilities.—Budget authority of \$404 million, an increase of \$101 million over 1975, will finance

MEDICAL CARE FOR VETERANS

Program indicator	1974 actual	1975 estimate	1976 estimate
Number receiving hospital care (thousands).....	1,072	1,115	1,166
Staff patient ratio for VA hospitals.....	1.57	1.59	1.67
Average length of stay (days).....	39.8	38.0	37.0
Number receiving extended care (thousands).....	69	77	81
Outpatient visits (millions).....	12	14	15

already approved construction projects and initiate new ones. Design or construction will progress on 6 replacement hospitals. Funds in the amount of \$261 million are requested for modernization, air-conditioning, and correction of safety hazards in existing facilities, including projects recommended by the quality survey report.

Other veterans benefits and services.—In 1974, the President's veterans program placed 609,000 veterans in jobs, a 45% increase over the number placed in 1971. Unemployment among Vietnam-era veterans has been kept below the rate for nonveterans in 1974. Both Government agencies and private industry—through Jobs for Veterans and the National Alliance of Businessmen—will continue in 1975 to open new job opportunities to veterans. In 1975, the goal is to place over a million veterans in jobs or training programs.

Under the National Cemeteries Act of 1973, VA operates a national cemetery system. Legislation and financing are proposed that will provide a 50% Federal grant-in-aid to States desiring to establish their own veterans cemeteries.

LAW ENFORCEMENT AND JUSTICE

Program Highlights

- Intensify enforcement activities directed against major drug traffickers and white collar and organized crime.
- Expand antitrust activities of the Department of Justice in order to reduce artificial inflationary pressures on costs and prices.
- Develop recommendations, under the auspices of a new Cabinet-level committee, to deal with the problem of illegal aliens.
- Increase Immigration and Naturalization Service outlays by \$34 million to cope with the increasing number of illegal aliens.
- Provide legal aid to indigent defendants through the newly created Legal Services Corporation.
- Continue to develop a balanced correctional system by building new community and institutional facilities and by emphasizing vocational rehabilitation programs.
- Promote more effective State and local criminal justice systems through the Law Enforcement Assistance Administration.

State and local governments have the primary responsibility for law enforcement and justice. Federal programs include enforcement of Federal laws and financial support for law enforcement activities of State and local governments. Outlays for these purposes will be \$3.3 billion in 1976. Special Analysis N, "Federal Programs for the Reduction of Crime," in the Special Analyses volume of the Budget discusses all Federal activities related to the reduction of crime.

Federal law enforcement and prosecution.—Outlays for Federal law enforcement and prosecution, which are primarily responsibilities of the Justice and Treasury Departments, will rise from \$1,582 million in 1975 to \$1,726 million in 1976.

During the past year, the consolidation of Federal drug enforcement activities under the *Drug Enforcement Administration* (DEA) has continued. The DEA coordinates Federal activities, provides technical expertise and training to support State and local police, and assists foreign governments in controlling the illegal production and smuggling of dangerous drugs. In 1976, a new intelligence center in El Paso, Texas, will be opened to support the narcotics intelligence effort. This center will coordinate the collection, analysis, and dissemination

LAW ENFORCEMENT AND JUSTICE

[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
Federal law enforcement and prosecution:				
Drug Enforcement Administration.....	98	136	153	151
Federal Bureau of Investigation.....	381	435	459	466
Immigration and Naturalization Service.....	149	175	209	210
Secret Service.....	68	85	97	98
Customs Service.....	225	305	314	305
Bureau of Alcohol, Tobacco and Firearms.....	79	96	102	101
Justice Department legal activities.....	183	219	239	245
Other.....	91	131	153	148
Subtotal, Federal law enforcement and prosecution.....	1,274	1,582	1,726	1,725
Federal judicial activities.....	221	323	350	354
Federal correctional and rehabilitative activities.....	202	219	258	254
Law enforcement assistance:				
Law Enforcement Assistance Administration.....	770	862	887	770
Legal Services Corporation.....	-----	47	72	72
Subtotal, law enforcement assistance.....	770	909	959	841
Deductions for offsetting receipts.....	-5	-6	-4	-4
Total.....	2,462	3,026	3,288	3,169

¹ Compares with budget authority of \$2,615 million in 1974 and \$3,074 million in 1975.

of narcotics trafficking information. Outlays for the DEA will reach \$153 million in 1976, an increase of \$17 million over 1975.

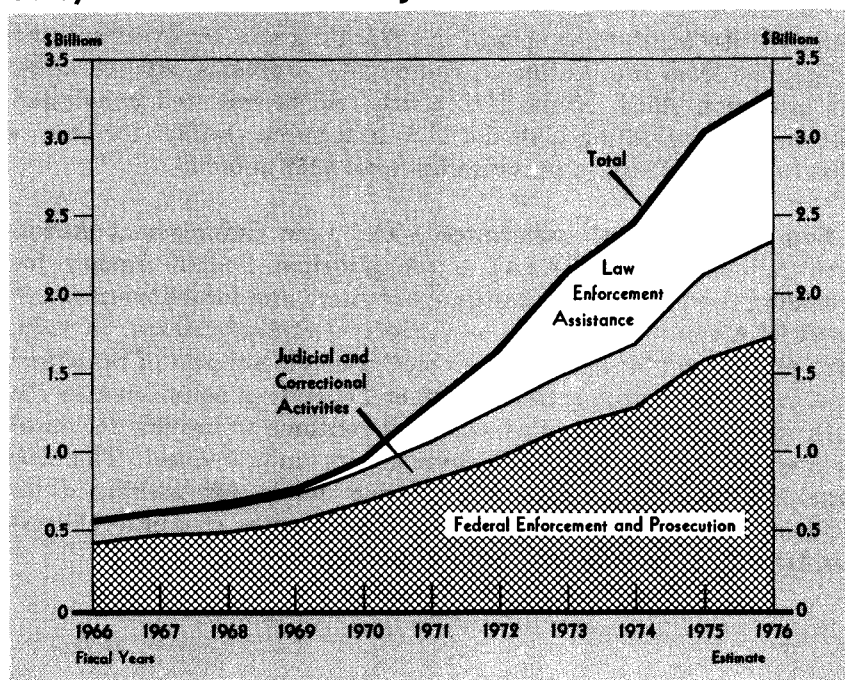
Outlays for the *Federal Bureau of Investigation* (FBI) will increase by \$24 million to \$459 million. In 1976, the FBI will give highest priority to white collar and organized crime.

The *Immigration and Naturalization Service* (INS) will have outlays of \$209 million in 1976. This increase of \$34 million will improve the detection, apprehension, and expulsion of illegal aliens. During 1976, the INS will begin to issue a new, counterfeitproof alien documentation card which will prevent illegal entry into the U.S. by the use of forged documents. There will be an increased effort to understand better the illegal alien problem and to develop more effective approaches for dealing with it.

Law enforcement activities in the Treasury Department will also increase in 1976. Secret Service outlays will increase from \$85 million in 1975 to \$97 million in 1976 to provide for expanded protection of Presidential candidates and of foreign missions in Washington, D.C.

The Bureau of Alcohol, Tobacco and Firearms (ATF) will continue to improve its programs to enforce Federal firearms and explosive laws. The Customs Service will continue to improve its system for processing imports.

Outlays for Law Enforcement and Justice



The Justice Department conducts most *Federal litigation* in both civil and criminal matters. Outlays for the legal divisions of the Justice Department will increase 9% in 1976 to \$239 million. Staff in the U.S. Attorneys' field offices will expand in order to handle additional caseload and to deal with increasingly complex cases. The Antitrust Division will expand its enforcement activities to promote competition and reduce artificial inflationary pressures on costs and prices.

Civil rights are another principal Federal enforcement responsibility. The constitutional guarantees of equality are enforced through civil rights programs by the Department of Justice and other Federal agencies. See Special Analysis M, "Federal civil rights activities," for a more detailed discussion of Federal civil rights activities.

Federal judicial activities.—By law, the President's budget contains estimates for the Judiciary as they are submitted by that branch.

The Federal Judiciary proposes to spend \$341 million in 1976 for the Supreme Court, the appellate and district courts, and the other activities of the Judicial branch in this subfunction.

Federal correctional and rehabilitative activities.—Community and institutional treatment programs will continue to expand. Seven additional community treatment centers and two new correctional institutions will be opened in 1976. Programs to divert accused defendants from prosecution to community programs supervised by the probation offices of the U.S. courts will be initiated in selected districts in cooperation with the U.S. Attorneys. Outlays for correctional and rehabilitative activities will total \$258 million.

Law enforcement assistance.—The Law Enforcement Assistance Administration (LEAA) is the principal Federal agency for providing law enforcement assistance to State and local governments. Total LEAA outlays for 1976 are estimated at \$887 million. In 1976, \$485 million will be distributed as bloc grants in support of State and local law enforcement activities. Other Federal agencies, such as the FBI, ATF, and Bureau of Prisons, will continue to provide technical assistance to State and local governments upon request. The new Legal Services Corporation will provide funds for assistance for indigent defendants who are unable to pay for the cost of legal services. Its outlays are estimated to be \$72 million in 1976.

GENERAL GOVERNMENT

Program Highlights

- Strengthen voluntary compliance with revenue laws by increasing both audits and taxpayer assistance.
- Expand Internal Revenue Service certification of employee pension plans and the examination of related tax returns.
- Develop recommendations for determining appropriate levels of total compensation for Federal employees on the basis of comparability with the private work force.
- Improve operation of the recently created Federal buildings fund to achieve better utilization of property.
- Begin an automated system for ordering commercial supplies to reduce Federal staffing and achieve greater economies in volume purchasing.
- Begin celebration of the Nation's Bicentennial.

General government programs encompass many fundamental Federal activities including the Legislative branch, collection of revenues, and Government-wide operations affecting supplies, personnel, and property. Outlays for general government programs will increase by \$.5 billion in 1976 to a total of \$3.2 billion.

Legislative functions.—By law, the President's budget contains estimates for the Legislative branch as they are submitted by that branch. The Legislative branch proposes to spend \$741 million in 1976 for the Congress, the General Accounting Office, and other legislative functions.

Executive direction and management.—Expenditures for the White House, the Executive Office of the President, and related activities will decrease from \$117 million in 1974 to \$71 million in 1976. The 1974 staffing for these activities will be cut a third by June 30, 1976. These reductions reflect a greatly reduced and less cumbersome mechanism for stabilizing prices as well as a smaller White House Office. These estimates also provide for an official residence for the Vice President and additional management resources for developing Federal procurement policy and carrying out the Trade Act of 1974. An additional \$35 million of outlays is provided in 1976 for public financing of Presidential nominating conventions and primary elections.

years in an exhibit called "The World of Franklin and Jefferson" which opens a year of European touring in calendar 1975 and returns to American audiences in 1976. In 1976, the National Park Service will complete major construction and development activities in 21 park sites of Revolutionary significance, and interpret them for the large number of visitors expected. The Nation's armed forces, which celebrate their own bicentennials in 1975, will provide traveling exhibit vans as a centerpiece for bicentennial activities at the grass-roots level in small communities. In the Nation's Capital, the National Archives and Records Service will continue to make records of the Revolutionary period more accessible to scholars. The Smithsonian Institution will tell the story of the people of America in the largest single exhibit it has ever undertaken, "A Nation of Nations." It will also recreate the spirit of the 1876 Philadelphia Centennial in its remodeled Arts and Industries Building, and it will open the new National Air and Space Museum on July 4, 1976. The Smithsonian Institution, the National Park Service, and other Federal agencies and private organizations will jointly sponsor a special edition of the annual Festival of American Folklife on the Mall in Washington, D.C. Performing elements of the Festival, including many foreign troupes, will tour the Nation throughout the summer.

Territories.—Outlays for territories will be \$122 million in 1976, an increase of \$25 million over the 1975 level. Programs for the Trust Territory of the Pacific Islands provide for rapid development of transportation, communications, and other facilities as agreed recently in the negotiations on the political future of the Islands. To carry out these agreements, new legislation and \$16.5 million in supplemental appropriations are proposed. The 1976 budget also includes payment of World War II claims, rehabilitation of Enewetak Atoll, and an *ex gratia* payment to former residents of Bikini Atoll.

Assistance to State and local governments under the *Intergovernmental Personnel Act* will remain at \$15 million for 1976 while the CSC completes an evaluation of this program.

REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE

Program Highlights

- Renew general revenue sharing through 1982.
- Continue the development of cooperative mechanisms between the Department of the Treasury and other Federal and State agencies to enforce general revenue sharing regulations.
- Help States and localities adjust to higher energy costs by payments distributed through the revenue sharing formula.
- Increase the District of Columbia's Federal payment to \$254 million in 1976.
- Return certain Federal Government receipts as shared revenues to State, local, and territorial governments.

REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE

[In millions of dollars]

Program or agency	Outlays			Recommended budget authority for 1976 ¹
	1974 actual	1975 estimate	1976 estimate	
General revenue sharing ²	6,106	6,176	6,304	6,357
Other general purpose fiscal assistance:				
Agriculture Department: Forest Service	115	121	119	119
Department of Defense Civil—Corps of Engineers	3	4	3	4
Interior Department:				
Federal tax collections paid to Virgin Islands	17	18	18	20
Payments from Federal land management activities	106	161	196	196
Other	7	7	7	7
Treasury Department:				
Puerto Rico and Virgin Islands collections of duties, taxes and fees	103	220	225	225
Excise tax collections in Puerto Rico	101	116	118	118
District of Columbia:				
Federal payment	187	230	254	254
Other transactions	-----	-19	6	6
Total	6,746	7,033	7,249	7,305

¹ Compares with budget authority of \$6,719 in 1974 and \$7,062 in 1975.

² Does not include energy tax equalization payments of \$500 million in 1975 and \$2 billion in 1976

General revenue sharing.—General revenue sharing is the cornerstone of a major reform of the fiscal relationships between the Federal Government and State and local governments. Outlays in 1976 will be \$6.3 billion, with one-third going to State governments and two-thirds to local governments. Over the 5-year authorized life of the current program, \$30.2 billion of Federal funds will have been distributed. These payments are made subject to minimal restrictions and controls, thus allowing decentralized decisionmaking and narrowing the gap between people and the governmental authorities dealing with their problems. The principal requirements of the program address such concerns as assuring nondiscrimination and public participation in spending decisions. By permitting State and local governments greater latitude in setting priorities—without undue Federal interference—general revenue sharing is helping to restore a balanced Federal system while increasing government accountability.

The Office of Revenue Sharing supplements its own efforts to assure compliance with program requirements by relying extensively on other Federal and State agencies. Under a recent agreement, the Equal Employment Opportunity Commission and the Office of Revenue Sharing will cooperatively assure employment nondiscrimination in those instances where resolution cannot be achieved by negotiation. In addition, agreements have been negotiated with 30 States whereby these States assume the responsibility for auditing the use of revenue-sharing funds by their local jurisdictions. Under these agreements, the Office of Revenue Sharing follows up on audits that reveal any form of noncompliance.

Through January 6, 1975, \$17.3 billion has been distributed. These funds have enabled State and local governments to provide needed services, to reduce debt burdens, and in many cases to reduce taxes.

The Administration will recommend that the general revenue sharing program, which terminates December 31, 1976, be extended through 1982. The proposed legislation will continue the authorization and appropriation of specific annual amounts, increasing by \$150 million annually to \$7.2 billion for 1982. The renewal legislation will continue the program in essentially its present form. Greater public participation will be encouraged and reporting requirements simplified. A constraint on the distribution formula will be eased to allow increased entitlements for some jurisdictions.

Energy tax equalization payments.—The increased cost of petroleum products resulting from the President's energy recommendations will substantially increase costs for State and local governments, both directly for energy purchases and indirectly in the increased costs of other purchases. Equalization payments will be distributed to State

and local governments to compensate for these increased costs, beginning in the last quarter of 1975. This will increase outlays distributed using the revenue sharing formula by \$500 million in 1975 and \$2 billion in 1976. Estimates for these payments are included as part of the budget "allowances."

Federal payment to the District of Columbia.—The District of Columbia's operating budget is financed by local taxes and by an annual Federal payment to compensate for burdens placed on the District as the Nation's capital. A Federal payment of \$254 million is requested for 1976, as authorized by the District of Columbia Self-Government and Governmental Reorganization Act.

Other general purpose fiscal assistance.—The Federal Government returns all or part of certain taxes and other charges to specific jurisdictions. These payments are known as shared revenues.

The Department of Agriculture pays 25% of most national forest receipts to States to pay for roads and schools in counties in which the receipts are generated. These payments will total over \$118 million in 1976. Another \$1 million will be paid to several States under other statutory requirements.

The Department of the Interior returns to States and counties part of its receipts for activities such as timber sales, mineral leasing, and grazing on Federal lands. These shared revenues are expected to total \$196 million in 1976.

The Department of the Interior returns most Federal revenues collected on Virgin Islands products transported to the United States to the Virgin Islands for general purpose governmental use. Similarly, the Department of the Treasury collects and returns to Puerto Rico and the Virgin Islands duties and other taxes collected by the U.S. Customs Service. The Internal Revenue Service collects and returns to Puerto Rico Federal excise taxes on articles produced there and either transported to the mainland or consumed on the island.

Two major *tax expenditures* also provide general purpose fiscal assistance to States and localities. The exclusion from income of interest on State and local debt instruments allows these governments to borrow at relatively low interest rates. The revenue thus foregone by the Federal Treasury is estimated to be \$4.8 billion in 1976. The deductibility of State and local taxes allows individuals to offset their State and local tax liabilities through reduced Federal taxes; the aggregate reduction is estimated to be \$10.0 billion in 1976. The deductibility of only some State and local government taxes is included as a tax expenditure in this function. For further information see Special Analysis F, "Tax Expenditures," in the Special Analyses volume of the Budget.

INTEREST

Budget outlays for the interest function will rise by \$3.3 billion in 1975, and by another \$3.1 billion in 1976 reaching \$34.4 billion. These increases result from the financing of budget deficits in each of these years.

INTEREST ¹

[In millions of dollars]

	Outlays			Recommended budget authority for 1976
	1974 actual	1975 estimate	1976 estimate	
Interest on the public debt ²	29,319	32,900	36,000	36,000
Other interest.....	-1,247	-1,569	-1,581	-1,581
Total.....	28,072	31,331	34,419	34,419

¹ Excludes interest on debt issued by various agencies, which is included in the outlays of the function served. For this function budget authority equals outlays.

² Includes interest paid on the public debt held by Government investment accounts.

A substantial amount of the outlays in the interest function is paid to trust funds on Government securities held by them. These payments, amounting to \$8.3 billion in 1976, are deducted from both outlays and budget authority in arriving at budget totals, since they are intragovernmental transactions. Therefore, as shown in the table below, net interest outlays are projected to be \$26.1 billion in 1976.

[In millions of dollars]

	1974 actual	1975 estimate	1976 estimate
Outlays for the Interest function.....	28,072	31,331	34,419
Interest received by trust funds.....	-6,583	-7,769	-8,305
Net interest outlays.....	21,489	23,563	26,114
Deduct: Deposit of earnings by Federal Reserve System ¹	4,845	5,700	6,100
Net impact ².....	16,644	17,863	20,014

¹ Shown as budget receipts.

² Net amount of interest to be paid from receipts or other means of financing.

In addition, \$6.1 billion of the interest paid on securities held by the Federal Reserve banks will be returned to the Treasury as miscellaneous receipts. Hence, the net impact on the 1976 budget of interest paid will be \$20.0 billion.

PART 6

THE BUDGET SYSTEM
AND CONCEPTS

THE BUDGET SYSTEM AND CONCEPTS

The budget system of the U.S. Government is based upon a structure for financial administration that has as objectives the efficient management of programs in relation to the requirements of the Nation, and effective financial control.

This year the budget process begins to undergo a major change due to the recent enactment of the Congressional Budget and Impoundment Control Act of 1974 (Public Law 93-344). The act establishes new congressional budget procedures and a new fiscal year time-frame (October 1 through September 30) effective with fiscal year 1977. There will be a 3-month transition period between fiscal year 1976, which ends June 30, 1976, and fiscal year 1977, which begins October 1, 1976.

THE BUDGET PROCESS

The budget process has four identifiable phases: (1) executive formulation and transmittal; (2) congressional authorization and appropriation; (3) budget execution and control; and (4) review and audit. Each of these phases interrelates and overlaps with the others.

Executive formulation and transmittal.—The budget sets forth the President's financial plan of operation and thus indicates national budget priorities for the coming year. The President's transmittal of his budget proposals to the Congress early in each calendar year climaxes many months of planning and analysis throughout the executive branch. Formulation of the 1976 budget began in the spring of 1974, although tentative goals were set earlier—when the 1975 budget was transmitted to the Congress in February of 1974.

During the period when a budget is being formulated in the executive branch, there is a continuous exchange of information, proposals, evaluations, and policy determinations among the President, the Office of Management and Budget (OMB), and the various Government agencies.

In the spring, agency programs are evaluated, policy issues are identified, and budgetary projections are made, giving attention both to important modifications and innovations in programs and to alternative long-range program plans. Preliminary plans are then presented to the President for his consideration. At about the same time, the President receives projections of estimated receipts, prepared by the Treasury Department, and projections of the economic outlook,

prepared jointly by the Council of Economic Advisers, the Office of Management and Budget, and the Treasury Department.

Following a review of both sets of projections, the President establishes general budget and fiscal policy guidelines for the fiscal year that will begin about 12 months later. (Because of the change in the fiscal year time-frame, these guidelines, beginning with the 1977 budget, will be established about 15 months prior to the beginning of the fiscal year.) Tentative policy determinations and planning ceilings are then given to the agencies as guidelines for the preparation of their budgets.

Agency budget requests are reviewed in detail by the Office of Management and Budget throughout the fall and early winter and are presented, along with OMB recommendations, to the President for decision. Overall fiscal policy issues—relating to total budget receipts and outlays—are again examined. The actual budget data from the most recently completed fiscal year provide an essential reference base in this review and decision process. Thus, the budget process involves the consideration simultaneously of the resource needs of individual program and the total outlays and receipts that are appropriate in relation to the outlook for the national economy. The budget reflects the results of both of these considerations.

The Congressional Budget and Impoundment Control Act has little effect on the executive budget formulation process. The act does, however, affect the *content* of the budget that is formulated. The budget for 1976 contains the following new information which the act requires be included this year:

- Estimates of tax expenditures for the budget year;
- Detailed five-year projections of estimated outlays, budget authority, and receipts;
- Information with respect to estimates for the next succeeding fiscal year for any program for which advance appropriations have been authorized; and
- Estimates for the 3-month transition period beginning July 1, 1976, and ending September 30, 1976, in addition to the complete fiscal year 1976 estimates.

Comparisons of actual uncontrollable outlays and total receipts for the last completed fiscal year with the amounts initially estimated and explanations of any differences are also shown in this year's budget, although the act does not require that they be included for another two years.

Congressional authorization and appropriation.—Congressional review begins when the President transmits his budget to the Congress. The Congress can change programs, eliminate them, or add

programs not requested by the President. It can increase or decrease the amounts recommended by the President to finance existing and proposed new programs. It may also act upon legislation determining taxes and other means of raising revenues.

The Congress does not normally vote on outlays directly, but rather upon budget authority. The Congress first enacts legislation that *authorizes* an agency to carry out a particular program and, in some cases, sets a limit on the amount that subsequently can be considered for appropriation for the program. Many programs are authorized for a specified number of years, or even indefinitely; other programs, such as nuclear energy, space exploration, defense procurement, foreign affairs, and some construction programs, require annual authorizing legislation. Authorizing legislation for a new program or activity that is to continue for more than 1 fiscal year is submitted for at least the first 2 fiscal years of the program.

The granting of *budget authority* is usually a separate, subsequent action. In most cases, budget authority becomes available each year only as voted by the Congress. However, in some cases, the Congress has voted permanent budget authority, under which funds become available annually without further congressional action. Most trust fund appropriations are permanent, as is the appropriation to pay interest on the public debt.

Congressional consideration of requests for appropriations and for changes in revenue laws has traditionally followed an established pattern. They are considered first in the House of Representatives. The Ways and Means Committee reviews proposed revenue measures; the Appropriations Committee, through its subcommittees, studies the proposals for appropriations and examines in detail each agency's performance. Each committee then recommends the action to be taken by the House of Representatives.

As parts of the budget are approved by the House, the appropriation and tax bills are forwarded to the Senate, where a similar process is followed. In case of disagreement between the two Houses of Congress, a conference committee (consisting of Members of both bodies) meets to resolve the issues. The report of the conference committee is returned to both Houses for approval, and the measures are then transmitted to the President in the form of an enrolled bill, for his approval or veto. When action on appropriations is not completed by the beginning of the fiscal year, the Congress may enact a "continuing resolution" to provide authority for the affected agencies to continue operations until their regular appropriations are enacted.

When it goes into full effect, the new Congressional Budget Act will change the congressional budget process in several significant ways:

- It establishes a new legislative agency, the Congressional Budget Office, to serve both Houses, and a Committee on the Budget in each House, all with substantial responsibilities.
- It requires that a "current services budget"—one that projects estimated budget authority and outlays for the fiscal year ahead based on current program levels—be submitted to the Congress by November 10 of each year.
- It establishes several additional budgetary controls, including:
 - by April 1, submission to the Senate and House Budget Committees of budget estimates by each committee of the Congress and a fiscal policy report by the Congressional Budget Office;
 - by May 15, adoption by the Congress of a concurrent budget resolution containing Government-wide budget *targets* for the Congress; and, by September 15, a second concurrent resolution containing budget *ceilings* for congressional budget action;
 - by September 25, completion by the Congress of action on any required reconciliation bill or resolution implementing the second concurrent resolution.

Under this schedule the Congress will complete action on the budget before the new fiscal year begins on October 1.

The budget targets and ceilings adopted by the Congress will be classified by major function. The functional classification, which is explained below, arrays budgetary data according to the major purposes served, rather than on an agency basis. Appropriations will continue to be made, however, on the basis of agency accounts.

Budget execution and control.—Once approved, the budget becomes the financial basis for the operations of each agency during the fiscal year.

Under the law, most budget authority and other budgetary resources are made available to the executive branch through an apportionment system. Under authority delegated by the President, the Director of the Office of Management and Budget apportions (distributes) appropriations and other budgetary resources to each agency by time periods (usually quarterly) or by activities. Obligations may not be incurred in excess of the amount apportioned.

The objective of the apportionment system is to assure the effective and orderly use of available authority and to reduce the need for

requesting additional or supplemental authority. It is, of course, necessary to insure flexibility if circumstances change.

Changes in laws or other factors may indicate the need for more authority, and supplemental requests may have to be transmitted to the Congress. On the other hand, reserves may be established under the Antideficiency Act (31 U.S.C. 665) to provide for contingencies or to effect savings made possible by or through changes in requirements or greater efficiency of operations. Amounts may also be withheld for policy or other reasons, pursuant to the Congressional Budget and Impoundment Control Act.

Whenever it is determined that all or part of any budget authority provided by the Congress will not be required to carry out the full objectives or scope of such programs (e.g., reserves for savings), or that such budget authority should be rescinded for fiscal policy or other reasons, a special message is transmitted by the President to the Congress requesting a rescission of the budget authority. If both the House and Senate do not pass a rescission bill within 45 days of continuous session, the budget authority proposed for rescission is made available for obligation.

Whenever the President proposes to defer (i.e., temporarily withhold), all or part of any budget authority provided by the Congress he transmits a special deferral message to the Congress. Either House may pass a resolution disapproving this deferral of budget authority, thus requiring that the funds be made available for obligation. When no congressional action is taken, deferrals may remain in effect until the end of the fiscal year.

Review and audit.—This is the final step in the budget process. The individual agencies are responsible for assuring—through their own review and control systems—that the obligations they incur and the resulting outlays are in accordance with the provisions of the authorizing and appropriating legislation, as well as other laws and regulations relating to the obligation and expenditure of funds. The Office of Management and Budget reviews program and financial reports and keeps abreast of agency programs in attainment of program objectives.

In addition, the Comptroller General, as agent of the Congress, regularly audits, examines, and evaluates Government programs. His findings and recommendations for corrective action are made to the Congress, to the Office of Management and Budget, and to the agencies concerned. The Comptroller General also monitors the executive branch's reporting of special messages on proposed rescissions and deferrals. He reports any items not reported by the executive

branch, reports any differences that he may have with the classification (as rescission or deferral) of special messages submitted by the President, and is permitted to bring civil actions to obtain compliance should the President fail to make budget authority available in accordance with the Impoundment Control Act.

COVERAGE OF THE BUDGET TOTALS

Agencies and programs.—The budget totals cover agencies and programs (including Government corporations) administered by the Federal Government, no matter how funded, except for the following:

- Exchange stabilization fund,
- Rural electrification and telephone revolving funds,
- Rural Telephone Bank,
- Environmental Financing Authority,¹
- Export-Import Bank of the United States,²
- Board of Governors of the Federal Reserve System,
- Housing for the elderly or handicapped fund (after August 31, 1974),
- Pension Benefit Guarantee Corporation (established in 1975),
- Postal Service fund,
- United States Railway Association,
- Federal Financing Bank.

In addition to these exceptions, the totals exclude privately owned, Government-sponsored enterprises, such as the Federal land banks and Federal home loan banks. Information on the excluded Government agencies and on the Government-sponsored agencies is presented in the form of "annexed budgets" in Part IV of the Budget Appendix.

Functional classification.—The functional classification arrays budgetary data according to the major purpose served by the unit being classified (usually, a budget account). Once the Congressional Budget Act is in full effect, the Congress will pass resolutions establishing budget targets and ceilings in terms of functional categories.

The following criteria are used in establishing and in assigning activities to functional categories:

- A function must have a common end or ultimate purpose addressed to an important national need. (The emphasis is on what the Federal Government seeks to accomplish rather than the means of accomplishment, what is purchased, or the clientele or geographic area served.)
- A function must be of continuing national importance and be significant in size, i.e., normally account for at least 2% of total budget outlays over a number of years.

¹ The authorization for the Environmental Financing Authority expires on June 30, 1975.

² Beginning Oct. 1, 1976, the Export-Import Bank will be included in the budget totals.

- The basic unit of classification generally is the appropriation or fund account. Any split of an account into two or more subfunctions requires a compelling reason, and must involve relatively large amounts for each subfunction.
- Each unit is classified into the *single* best or predominant purpose served. Thus, a unit is assigned to one (and only one) function.
- Activities and programs are normally classified by *common* purpose (or function) regardless of which agencies conduct the activities.

The 1976 Budget incorporates the first major revision of the functional classification in 14 years. The revision was adopted to make the functional classification more appropriate for the composition of budget outlays as they now occur.³

Types of funds.—Agency activities are financed through Federal funds and through trust funds, both of which are included in the budget.

Federal funds are of four types. The *general* fund is credited with receipts not earmarked by law for a specific purpose, and is charged with payments from such revenues and from general borrowing. *Special* funds contain Federal receipts earmarked for specific purposes, other than for carrying out a cycle of operations. *Public enterprise* (revolving) funds finance a cycle of business-type operations in which outlays generate receipts, primarily from the public. *Intragovernmental revolving* and *management* funds facilitate financing operations within and between Government agencies.

Trust funds are established to account for receipt and expenditure of moneys by the Government for use in carrying out specific purposes and programs in accordance with the terms of a trust agreement or statute. These moneys are not available for the general purposes of the Government. Within the category of trust funds there is a special subcategory of *trust revolving* funds which carry on a cycle of business-type operations.

Current expense and capital outlay.—The budget includes spending for both current operating expenses and capital outlays such as the purchase of lands, structures, and equipment. It also includes capital outlays in the form of lending and the purchase of investments. However, it excludes from obligations and outlays the acquisition of Federal securities issued by the Government itself (either by the Treasury Department or other Federal agencies).

³ A further discussion of this subject is found in Part 5 of this volume.

BUDGET AUTHORITY AND RELATED TRANSACTIONS

Budget authority.—Government agencies are permitted to enter into obligations, requiring either immediate or future payment of money, only when they have been granted authority to do so by law. The amounts thus authorized by the Congress are called budget authority.

Budget authority permits *obligations* to be incurred, and for most accounts the amount of the authority is related to the obligations expected to be incurred during the year. In some cases—especially construction (other than water resources projects), research, and procurement—budget authority is requested and granted to finance the full cost of each project at the time it is started, regardless of when obligations are expected to be incurred and the expected time of completion.

Budget authority usually takes the form of *appropriations*, which permit obligations to be incurred and payments to be made. Some budget authority is in the form of *contract authority*, which permits obligations in advance of appropriations but requires a subsequent appropriation or receipts to “liquidate” (pay) these obligations. There is also *authority to spend debt receipts* (i.e., *borrowing authority*); such budget authority permits the use of borrowed money to incur obligations and make payments. Where such authority pertains to the use of Treasury borrowing, it is authority to spend *public* debt receipts. Authority for a Government agency to borrow directly from the public or from a Government-administered fund available for investment is authority to spend *agency* debt receipts.

Starting in January 1976, it will not be in order for either House of the Congress to consider any bill that provides new borrowing or contract authority, with certain exceptions, unless that bill also provides that such new spending authority will be effective only to the extent provided in appropriations acts.

Most appropriations for current operations are made available for obligation only within the year (*1-year appropriations*). Some are for a specified longer period (*multiple-year appropriations*). Others, including most of those for construction, some for research, and nearly all trust fund appropriations, are made available for obligation until the objectives have been attained (*no-year appropriations*).

When budget authority is made available by the Congress for a specific period of time, any part that is not used for obligations during that period lapses and cannot be used later. However, *reappropriations*—congressional actions to continue availability of unused balances that have lapsed—are counted as budget authority in the year of the congressional action.

A *rescission* is a congressional action that cancels budget authority previously granted that is still unused and available for obligation. Such rescissions are offset against new budget authority in arriving at the total of budget authority for each year. A *deferral* is an executive branch action or inaction—including the establishment of reserves under the Antideficiency Act—that effectively delays the obligation or expenditure of budget authority.

Most authority to obligate funds is granted year by year (*current authority*). Under certain laws, some budget authority in Federal funds and most budget authority in the trust funds become available from time to time without further action by the Congress (*permanent authority*).

The amount of budget authority is usually stated specifically in the legislation that makes it available (*definite authority*). In a few cases the amount is left indefinite to be determined by subsequent circumstances (*indefinite authority*). Examples of the latter type are the appropriation for interest on the public debt, and the trust fund appropriation equal to receipts under the Federal Insurance Contributions Act (social security).

While budget authority is normally granted with the intention that spending of a similar amount will occur, certain insurance or other programs are provided with standby budget authority that may never be used fully but is available if certain contingencies should arise.

Obligations incurred.—Following the enactment of budget authority, obligations are incurred by Government agencies. Such obligations include the currently accruing liabilities for salaries and wages, certain contractual services, and interest; entering into contracts for the purchase of supplies and equipment, construction, and land; entering into contracts to make loans; and other contractual arrangements requiring the payment of money.

Outlays.—Obligations generally are liquidated by the issuance of checks or the disbursement of cash; such payments are called *outlays*. In lieu of issuing checks, obligations may also be liquidated (and outlays occur) by the maturing of interest coupons in the case of some bonds, or by the issuance of bonds or notes (or increases in the redemption value of bonds outstanding).

Outlays during any fiscal year may be payments of obligations incurred in prior years or in the same year. Such outlays, therefore, flow in part from unexpended balances of prior year budget authority and in part from budget authority provided for the year in which the money is spent.⁴

⁴ This process is depicted on a chart "Relation of Budget Authority to Outlays—1976 Budget" in Part 2 of this volume.

Balances of authority.—Not all budget authority enacted for a fiscal year is obligated and paid out in the same year. In the case of salaries and wages, 1 to 3 weeks elapse between the time of obligation and the time of payment. In the case of major procurement and construction, up to several years may elapse. Amounts that have been obligated, and the balances of budget authority to cover such obligations, are carried forward until the obligations are subsequently paid. Such amounts are known as *obligated balances*.

In addition, in multiple-year or no-year accounts, amounts that are still available for obligation may be carried forward. These are *unobligated balances*. Therefore, a change in the amount of budget authority for a given year does not necessarily result in a similar change either in the obligations incurred or the budget outlays in that same year. A change in budget authority in any one year may have an effect on obligations for 2 or more years, and may affect budget outlays for an even longer period. In the case of standby budget authority, obligations and outlays may never materialize.

Allocations between agencies.—In some cases, one or more agencies may share in the administration of a program for which appropriations are made to another agency or to the President. This is made possible, in the accounts, by the establishment of allocations from the “parent” account (the account to which the appropriation was made). Such allocations permit the other agencies to incur obligations that are included with the parent account in the *Budget* (without separate identification) and in the *Budget Appendix* (where the total obligations of each participating agency are identified separately).

RECEIPTS

In general.—Receipts represent collections during the year, and are classified into two types:

- *Budget receipts*, which are compared with total outlays in calculating the budget surplus or deficit.
- *Offsetting receipts*, which are deducted from spending in calculating total outlays. Corresponding offsets are made in arriving at total budget authority and net obligations incurred.

Budget receipts.—The fundamental characteristic of budget receipts is that they are collections from the public that result from the exercise of the Government’s sovereign or governmental powers. These consist primarily of tax revenues, but also include receipts from court fines, regulatory requirements for certain licenses, war reparations (in applicable years), and the like. Gifts and contributions (as distinguished from payments for services or cost-sharing deposits by State and local governments) are also counted as budget receipts.

Offsetting receipts.—Offsetting receipts occur in four circumstances:

Revolving funds.—For three types of funds—public enterprise, intra-governmental, and trust revolving—outlays are regularly stated net of receipts collected by the fund.

Reimbursements and refunds.—When authorized by law, some incidental sums received are treated as reimbursements to appropriations; these are netted in determining outlays from such appropriations. The collection of refunds, representing a return of previous erroneous outlays, is also usually offset against outlays of the amount involved.

Proprietary receipts from the public.—Receipts that arise out of the businesslike and market-oriented activities of the Government (e.g., loan repayments, interest, sale of property and products, charges for nonregulatory services, rents and royalties, etc.) are deposited in the general fund, special funds, or trust funds. Such collections are not counted as budget receipts, and with one exception, are offset against total budget authority and outlays for each agency and for each function.⁵

Intragovernmental transactions.—Any payment from a federally owned or administered account to another Federal account is treated as an offset to budget outlays rather than as a receipt. As previously described, many such transactions occur in the case of payments to revolving funds or as reimbursements to appropriations. All such transactions not falling into either of these categories are classified as *intragovernmental transactions*. Intragovernmental transactions may be either *intrabudgetary* (in cases where the payment and receipt both occur within the budgetary universe) or result from *receipts from off-budget Federal agencies* in those cases where the payment comes from a Federal agency whose funds are excluded from the budget totals. Normally intragovernmental transactions are deducted from both the outlays and the budget authority for the agency receiving the payment.⁶

Intrabudgetary transactions are further subdivided into three groups: (1) *interfund transactions*, where the payment is from one fund group (either Federal funds or trust funds) and the receipt is

⁵ Receipts from rents and royalties from the Outer Continental Shelf lands are deducted from total budget authority and outlays for the Government as a whole rather than any single agency or function.

⁶ In two situations intragovernmental transactions are not deducted from the figures of any agency or function, but appear as special deduct lines in computing total budget authority and outlays for the Government as a whole. One of these consists of the agencies' payments (including payments by off-budget agencies) as employers into trust funds for retirement of employees. The other is the payment of interest to trust (nonrevolving) funds.

by the other fund group; (2) *Federal intrafund transactions*, in those cases where the payment and receipt both occur within the Federal fund group; and (3) *trust intrafund transactions*, in those cases where the payment and receipt both occur within the trust fund group.

OTHER TRANSACTIONS

Borrowing and repayments.—Borrowing and debt repayment are not treated as receipts or outlays, since if they were the budget could be balanced simply by borrowing. This applies both to borrowing in the form of public debt securities and to specialized forms of borrowing—such as agency securities, military family housing mortgages, and certificates representing participation in a pool of loans.

Exercise of the monetary power.—Seigniorage is the profit from coining money; it is the difference between the value of coins as money and their cost, including the cost of manufacturing. Seigniorage on coins arises from the exercise of the Government's monetary powers and differs from receipts coming from the public, since there is no corresponding payment on the part of another party. Therefore, seigniorage is excluded from receipts and treated as a means of financing a budget deficit, or as a supplementary amount to be applied (to reduce debt or to increase the cash in Treasury) in the years of a budget surplus. The increment (profit) resulting from the revaluation of gold as a monetary asset is treated like seigniorage, but the profit from sale of gold as a commodity is treated as a proprietary receipt.

Liabilities in deposit fund accounts.—Accounts outside the budget, known as deposit funds, are established to record certain amounts held in suspense temporarily, or held by the Government as agent for others (e.g., savings accounts for military personnel, State and local income taxes withheld from Federal employees' salaries, and payroll deductions for the purchase of savings bonds by civilian employees of the Government). Such transactions affect Treasury's cash balances even though they are not a part of the budget.

Exchange of cash.—The Government's deposits with the International Monetary Fund (IMF) are considered similar to cash assets. Therefore, the movement of money between the IMF and the Treasury Department is not in itself considered a receipt or an outlay, borrowing or lending.

Obligations to international lending organizations.—Debt instruments issued (in lieu of checks) in payment of subscriptions to international lending organizations are not considered borrowings or

outlays, but remain a part of the obligated balances until they are cashed—at which time they become outlays. These differ only in form, and not in substance, from ordinary balances for unpaid obligations.

BASIS FOR BUDGET FIGURES

In general.—Receipts and repayments reflect collections. Outlays are stated in terms of checks issued, including cash paid in lieu of checks. The accrual basis is generally used for interest on the public debt. In the case of bonds and notes where interest expense of the Government is reflected in periodic changes in redemption value, the interest expenditure is counted when the redemption value changes.

Data for 1974.—The 1974 column of this budget generally presents the actual transactions and balances for that year, as recorded in agency accounts and as summarized in the central financial reports prepared by the Treasury Department.

Data for 1975.—The amounts for 1975 include budget authority actually made available by the Congress, and estimates of the budget outcome for the year as a whole, taking account of action up to the time the budget schedules were prepared. The Congress has, by now (February 1975), completed action on all regular appropriations for 1975, except Foreign Assistance, for which a continuing appropriation has been provided. However, some proposed rescissions are now pending before the Congress, and additional supplemental appropriations will be required in certain cases. Part III of the *Budget Appendix* includes supplementals *now requested*. These supplementals represent the amounts required for various pay raises including those of October 1974 and the additional amounts requested to meet previously unforeseen program costs.

Where the word “enacted” is used with reference to 1975, as in tables 4 and 5, the amount represents budget authority already voted by the Congress. In the case of indefinite appropriations, the enacted sums include the amounts likely to be required. Actions “pending” before the Congress include unenacted appropriations and proposed rescissions, whether included in regular or supplemental appropriation bills or rescission messages. Where the word “estimate” is used, the amounts include needed supplementals as well as enacted budget authority. Certain standard footnotes are used in Part 8 of the *Budget* (and are explained at the end of that table) to distinguish the status of these additional items for 1975.

Data for 1976.—This budget is complete as to the estimates for 1976. Part I of the *Budget Appendix* generally includes the proposed appropriation language for the various items identified in the budget. However, in some instances, estimates are included in the budget tables without appropriation language for 1975 and 1976 supplementals. For these, proposed legislation may be required and/or the estimated amounts will be requested later when the requirements are known. In certain tables of the budget these items for later transmittal and the related outlays are separately identified. Estimates of the total requirements for 1976 include both the amounts formally proposed and the amounts planned for later transmittal.

Data for the transition period, July 1, 1976, through September 30, 1976.—Part I of the *Budget Appendix* contains appropriation requests in the form of appropriation language for the 3-month period. However, time did not permit the inclusion of these amounts in the *Appendix* schedules. Aggregated amounts for budget authority, outlays, and receipts for this transition period are shown in Part 7 of the Budget.

Allowances.—Lump-sum allowances are included in the tables to cover possible additional supplemental proposals that may be required for 1975 and 1976. The allowance for energy tax equalization payments provides for payment to low-income individuals, Federal agencies, and State and local governments to reimburse them for the increased cost of energy due to the proposed energy taxes. The allowance for contingencies anticipates the need for supplemental appropriations to meet requirements not now foreseen for existing programs or resulting from the enactment of legislation not specifically provided for in the budgets of the agencies concerned. The contingency allowance also covers possible uncontrollable outlay changes. The allowance for civilian agency pay raises includes an estimate of the additional amounts that will be required for pay raises anticipated in October 1975 for employees of civilian Government agencies. A separate allowance for pay raises is shown for the military and civilian employees of the Department of Defense and is included in its figures. These increases could not be reflected in the various program appropriation requests since the applicable detailed amounts have not yet been determined.

PART 7

TRANSITION TO THE NEW
FISCAL YEAR

TRANSITION TO THE NEW FISCAL YEAR

The Congressional Budget Act of 1974, enacted last summer, requires a change in the beginning and ending dates for the fiscal year used in the budget. Since 1843, the fiscal year has begun on July 1 of one calendar year and ended on June 30 of the following year. The 1976 budget is on this basis. Beginning with the 1977 budget, however, the fiscal year will run from October 1 of one calendar year through September 30 of the following year. This change is being made to allow Congress additional time to review the President's budget, which will continue to be submitted near the beginning of each session of the Congress, and to carry out new procedures called for under the act (see part 6 for a discussion of these procedures).

In order to facilitate the conversion to the new fiscal year, the act provides for a 3-month transition period, or quarter, between fiscal years 1976 and 1977. In accordance with the act, this quarter will be a separate accounting period belonging to neither year. The tables in this section present summaries of estimates for this period. To the extent that appropriations will be required during the period, appropriation language is included by account in the Budget Appendix. However, transition quarter estimates are not carried in the detailed budget schedules because time did not permit development of necessary budget schedules.

The act requires that the President prepare and submit to the Congress "proposed legislation he considers appropriate with respect to changes in law necessary to provide authorizations of appropriations" for the transition quarter. This includes:

- Legislation authorizing additional appropriations and other budget authority for that period;
- Legislation extending the availability of 1976 appropriations that would normally lapse on June 30, 1976, through the transition quarter; and
- Legislation making other miscellaneous changes when necessary and appropriate.

Legislation will be submitted to the Congress to authorize appropriations on a Government-wide basis of "such sums as may be necessary" to cover the transition quarter. It is intended that this authorization will cover all programs funded through the normal appropriation process, though there may be some exceptions. Authorizations for programs funded outside the appropriation process will be requested through special legislative proposals in a form consistent with the intent of the act.

Legislation enacted in Public Law 93-554 extends the availability of appropriations until September 30 for fiscal year 1976 and for each subsequent year. This will permit obligation of 1976 funds in the transition quarter; it will not permit obligation in 1976 of budget authority provided for the transition quarter.

The shift to a new fiscal year will also require changes in reporting schedules, schedules for allocating grant funds among States, and other administrative standards keyed to the fiscal year. Legislation to make these changes will be submitted early in the 94th Congress.

Total budget authority requested for the transition period is \$88.2 billion, with outlays projected at \$94.3 billion. Receipts are projected to be \$84.4 billion, with a resulting deficit of \$9.8 billion. Care should be taken in using these aggregates and the detail provided in this section, since estimates for one quarter may not be characteristic of a full year's experience, and therefore cannot easily be compared to the estimates for a full fiscal year.

Corporate tax payments, for example, are relatively low in the July-September quarter. Individual income tax receipts, on the other hand, are relatively high.

Program levels may also not be comparable with annual levels. As a rule, recommendations for the transition quarter extend the recommended 1976 program level without change or make allowance for normal built-in growth in open-ended programs, such as social security. However, growing or declining programs may have significant shifts in budget authority or outlays representing quirks of funding that have no programmatic impact. Programs of short duration could cause similar statistical aberrations. Also of significance are seasonal factors resulting from the nature of the programs themselves. For example, Commodity Credit Corporation outlays are high in the July-September quarter because farm price support loans are made at that time; repayments, which offset outlays, occur in larger amounts in other quarters.

All the tables in this section, with the exception of table H, present information normally presented for the past, current, and budget years in the Summary Tables section (Part 9) of the Budget. Table H, "Federal Aid to State and Local Governments," is presented in response to the Congressional Budget Act requirement that State and local governments be assisted in understanding the impact of the Federal budget on their budgets. This table is similar to Table O-8 of Special Analysis O of the Special Analyses volume.

Information on the transition quarter is shown this year in a number of standard budget tables. The long-range projections in Part 3 include estimates for this quarter and Table 15 in Part 9 includes estimates for major new and expanded programs.

The following tables appear in this section:

A—Budget summary.

B—Budget receipts, outlays, and budget authority.

C—Budget authority and outlays by agency.

D—Budget authority, and outlays therefrom, available through current action by Congress.

E—Budget financing and outstanding debt.

F—Budget receipts by source.

G—Budget authority and outlays by function.

H—Federal aid to State and local governments.

Table A. BUDGET SUMMARY For July 1–September 30, 1976.

(in millions of dollars)

Description	Estimate
Budget authority (largely appropriations):	
Available through current action by Congress:	
Proposed in this budget.....	51,120
Available without current action by Congress.....	45,958
Deductions for offsetting receipts ¹	—8,878
Total budget authority.....	88,200
Receipts and outlays:	
Receipts:	
Federal funds.....	57,059
Trust funds.....	31,363
Interfund transactions.....	—4,011
Total budget receipts.....	84,411
Outlays:	
Federal funds.....	65,373
Trust funds.....	32,898
Interfund transactions.....	—4,011
Total budget outlays.....	94,261
Surplus or deficit (—):	
Federal funds.....	—8,314
Trust funds.....	—1,535
Total budget.....	—9,850
Outstanding debt, end of period:	
Gross Federal debt.....	616,773
Held by:	
Government agencies.....	151,318
The public.....	465,455

¹ These consist of intragovernmental transactions and proprietary receipts from the public.

Table B. BUDGET RECEIPTS, OUTLAYS, AND BUDGET AUTHORITY
For July 1–September 30, 1976 (in millions of dollars)

Description	Estimate
Receipts by source:	
Individual income taxes.....	37,900
Corporation income taxes.....	9,500
Social insurance taxes and contributions:	
Employment taxes and contributions.....	21,548
Unemployment insurance.....	2,823
Contributions for other insurance and retirement.....	1,242
Excise taxes.....	6,164
Estate and gift taxes.....	1,300
Customs duties.....	1,100
Miscellaneous receipts.....	2,833
Total receipts.....	84,411
Outlays by function:	
National defense ¹	25,753
International affairs.....	1,590
General science, space, and technology.....	1,233
Natural resources, environment, and energy.....	3,148
Agriculture.....	445
Commerce and transportation.....	3,535
Community and regional development.....	1,558
Education, manpower, and social services.....	3,021
Health.....	7,183
Income security.....	31,170
Veterans benefits and services.....	3,906
Law enforcement and justice.....	932
General government.....	830
Revenue sharing and general purpose fiscal assistance.....	1,952
Interest.....	9,307
Allowances ²	2,100
Undistributed offsetting receipts:	
Employer share, employee retirement.....	—974
Interest received by trust funds.....	—679
Rents and royalties on the Outer Continental Shelf.....	—1,750
Total outlays.....	94,261
Budget surplus or deficit (—).....	—9,850
Budget authority by function:	
National defense ¹	25,245
International affairs.....	1,297
General science, space, and technology.....	1,239
Natural resources, environment, and energy.....	2,189
Agriculture.....	299
Commerce and transportation.....	1,947
Community and regional development.....	498
Education, manpower, and social services.....	4,821
Health.....	7,738
Income security.....	27,602
Veterans benefits and services.....	3,942
Law enforcement and justice.....	809
General government.....	834
Revenue sharing and general purpose fiscal assistance.....	1,957
Interest.....	9,307
Allowances ²	1,880
Undistributed offsetting receipts.....	—3,403
Total budget authority.....	88,200

¹ Includes allowances for civilian and military pay raises for Department of Defense.

² Includes allowances for energy tax equalization payments, civilian agency pay raises, and (for outlays) contingencies.

Table C. BUDGET AUTHORITY AND OUTLAYS BY AGENCY
For July 1–September 30, 1976 (in millions of dollars)

Department or other unit	Estimate	
	Budget authority	Outlays
Legislative branch.....	205	226
The Judiciary.....	84	90
Executive Office of the President.....	16	17
Funds appropriated to the President.....	1,553	1,481
Agriculture.....	2,392	2,649
Commerce.....	422	451
Defense—Military ¹	23,986	25,035
Defense—Civil.....	584	619
Health, Education, and Welfare.....	32,529	31,543
Housing and Urban Development.....	341	1,905
Interior.....	807	826
Justice.....	541	644
Labor.....	3,754	4,405
State.....	420	371
Transportation.....	995	2,642
Treasury.....	11,675	11,654
Energy Research and Development Administration.....	1,207	1,138
Environmental Protection Agency.....	172	968
General Services Administration.....	—106	—128
National Aeronautics and Space Administration.....	958	906
Veterans Administration.....	3,936	3,896
Other independent agencies.....	3,253	4,226
Allowances ²	1,880	2,100
Undistributed offsetting receipts:		
Employer share, employee retirement.....	—974	—974
Interest received by trust funds.....	—679	—679
Rents and royalties on the Outer Continental Shelf.....	—1,750	—1,750
Total budget authority and outlays.....	88,200	94,261

MEMORANDUM

Portion available through current action by Congress ³	51,120	36,416
Portion available without current action by Congress.....	45,958	15,551
Outlays from obligated balances.....		23,112
Outlays from unobligated balances.....		28,059
Deductions for offsetting receipts:		
Intragovernmental transactions.....	—4,619	—4,619
Proprietary receipts from the public.....	—4,259	—4,259
Total budget authority and outlays.....	88,200	94,261

¹ Includes allowances for civilian and military pay raises for Department of Defense.

² Includes allowances for energy tax equalization payments, civilian agency pay raises, and (for outlays) contingencies.

³ Budget authority excludes appropriations to liquidate contract authorizations. Outlays from such appropriations are included as outlays from balances below.

Table D. BUDGET AUTHORITY, AND OUTLAYS THEREFROM, AVAILABLE THROUGH CURRENT ACTION BY CONGRESS
For July 1–September 30, 1976 (in millions of dollars)

Department or other unit	Estimate ¹	
	Budget authority	Outlays
Legislative branch.....	208	169
The Judiciary.....	83	82
Executive Office of the President.....	16	15
Funds appropriated to the President.....	1,276	470
Agriculture.....	2,375	2,259
Commerce.....	361	173
Defense—Military ²	24,126	15,655
Defense—Civil.....	601	268
Health, Education, and Welfare.....	8,018	7,294
Housing and Urban Development.....	165	56
Interior.....	851	591
Justice.....	542	274
Labor.....	881	732
State.....	404	336
Transportation.....	1,009	842
Treasury.....	626	406
Energy Research and Development Administration.....	1,207	440
Environmental Protection Agency.....	172	129
General Services Administration.....	84	79
National Aeronautics and Space Administration.....	959	330
Veterans Administration.....	3,828	2,636
Other independent agencies.....	1,449	1,105
Allowances ³	1,880	1,875
Total budget authority, and outlays therefrom, available through current action by Congress.....	51,120	36,416

MEMORANDUM

Appropriations to liquidate contract authority:		
Funds appropriated to the President.....	25	*
Commerce.....	71	71
Interior.....	40	19
Transportation.....	1,611	1,530
Environmental Protection Agency.....	15	15
Total appropriations, and outlays from appropriations, to liquidate contract authority.....	1,761	1,635

* Less than \$500 thousand.

¹ Includes the effect on the transition quarter of later transmittal items proposed in 1976.

² Includes allowances for civilian and military pay raises for Department of Defense.

³ Includes allowances for energy tax equalization payments and civilian agency pay raises.

Table E. BUDGET FINANCING AND OUTSTANDING DEBT
For July 1–September 30, 1976 (in millions of dollars)

Description	Estimate
BUDGET FINANCING	
Budget surplus or deficit (—)	—9,850
Surplus or deficit (—) of off-budget Federal agencies	—2,727
Total surplus or deficit (—)	—12,577
Means of financing other than borrowing from the public:	
Seigniorage on coins	175
All other	
Total means of financing other than borrowing from the public	175
Total requirements for borrowing from the public	—12,402
Change in debt held by the public	12,402
OUTSTANDING DEBT, END OF PERIOD	
Gross Federal debt:	
Debt issued by Treasury	605,494
Debt issued by other agencies	11,279
Total gross Federal debt	616,773
Held by:	
Government agencies	151,318
The public	465,455
DEBT SUBJECT TO STATUTORY LIMITATION, END OF PERIOD	
Debt issued by Treasury	605,494
Treasury debt not subject to limitation	—610
Agency debt subject to limitation	1,592
Notes not part of Federal debt but included in debt limit ¹	845
Total, debt subject to statutory limitation ²	607,321

¹ Non-interest-bearing notes issued to the International Monetary Fund plus District of Columbia Stadium bonds. See Special Analysis C for further explanation.

² The statutory debt limit is permanently established at \$400 billion. By Act of June 30, 1974 (Public Law 93-325), the statutory debt limit was temporarily increased to \$495 billion through Mar. 31, 1975. Legislation is needed to change the limitation.

Table F. BUDGET RECEIPTS BY SOURCE
For July 1–September 30, 1976 (in millions of dollars)

Description	Estimate
Individual income taxes:	
Withheld.....	38,100
Other.....	5,800
Proposed legislation.....	—5,100
Gross individual income taxes.....	38,800
Refunds.....	—900
Net individual income taxes.....	37,900
Corporation income taxes.....	9,380
Proposed legislation.....	1,100
Refunds.....	—980
Net corporation income taxes.....	9,500
Social insurance taxes and contributions (trust funds):	
Employment taxes and contributions:	
Old-age and survivors insurance.....	15,781
Disability insurance.....	2,073
Hospital insurance.....	3,236
Railroad retirement.....	458
Total employment taxes and contributions.....	21,548
Unemployment insurance:	
State taxes deposited in Treasury ¹	2,432
Federal unemployment tax receipts ¹	361
Railroad unemployment tax receipts ¹	30
Total unemployment insurance.....	2,823
Contributions for other insurance and retirement:	
Supplementary medical insurance.....	489
Proposed legislation.....	22
Federal employees' retirement—employee contributions.....	718
Other retirement contributions ²	14
Total contributions for other insurance and retirement.....	1,242
Total social insurance taxes and contributions.....	25,614
Excise taxes:	
Federal funds:	
Alcohol taxes.....	1,278
Tobacco taxes.....	538
Manufacturers' excise taxes.....	30
Miscellaneous excise taxes.....	572
Proposed legislation.....	1,800
Undistributed Federal tax deposits and unapplied collections.....	
Total Federal fund excise taxes.....	4,218
Trust funds:	
Highway.....	1,676
Airport and airway.....	266
Proposed legislation.....	4
Total trust fund excise taxes.....	1,946
Total excise taxes.....	6,164

See footnotes at end of table.

Table F. BUDGET RECEIPTS BY SOURCE
For July 1–September 30, 1976 (in millions of dollars)—Continued

Description	Estimate
Estate and gift taxes.....	1,300
Customs duties.....	1,100
Miscellaneous receipts: ³	
Deposit of earnings, Federal Reserve System.....	1,600
Other miscellaneous receipts.....	1,233
Total miscellaneous receipts.....	2,833
Total budget receipts.....	84,411

MEMORANDUM

Federal funds.....	57,059
Trust funds.....	31,363
Interfund transactions.....	-4,011

¹ Deposits by States are State payroll taxes that cover the benefit part of the program. Federal unemployment tax receipts cover administrative costs at both the Federal and State level. Railroad unemployment tax receipts cover both the benefits and administrative costs of the program for the railroads.

² Represents employer and employee contributions to the civil service retirement and disability fund for covered employees of Government-sponsored, privately owned enterprises and the District of Columbia municipal government.

³ Includes both Federal and trust funds. Trust fund amounts in miscellaneous receipts are \$7 million.

Table G. **BUDGET AUTHORITY AND OUTLAYS BY FUNCTION**
For July 1–September 30, 1976 (in millions of dollars)

Function	Estimate	
	Budget authority	Outlays
050 NATIONAL DEFENSE:		
051 Department of Defense—Military:		
Military personnel.....	6,453	6,453
Retired military personnel.....	1,775	1,789
Operation and maintenance.....	7,581	8,051
Procurement.....	4,578	4,736
Research and development.....	2,683	2,250
Military construction and other ¹	481	1,060
Allowances ²	577	603
Deductions for offsetting receipts.....	–142	–142
Subtotal, Department of Defense—Military.....	23,986	24,800
052 Military assistance ¹	873	600
053 Atomic energy defense activities.....	547	515
054 Defense-related activities.....	–161	–161
Deductions for offsetting receipts.....	–1	–1
Total national defense.....	25,245	25,753
150 INTERNATIONAL AFFAIRS:		
151 Foreign economic and financial assistance ¹	905	1,234
152 Conduct of foreign affairs ¹	370	324
153 Foreign information and exchange activities ¹	108	117
Deductions for offsetting receipts.....	–85	–85
Total international affairs.....	1,297	1,590
250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY:		
251 General science and basic research ¹	297	340
252 Earth sciences ¹	67	70
253 Manned space flight.....	465	462
254 Space science, applications, and technology.....	315	281
255 Supporting space activities ¹	95	81
Deductions for offsetting receipts.....	–1	–1
Total general science, space, and technology.....	1,239	1,233
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY:		
301 Water resources and power ¹	788	948
302 Conservation and land management ¹	555	592
303 Recreational resources ¹	219	228
304 Pollution control and abatement.....	151	944
305 Energy ¹	672	647
306 Other natural resources ¹	173	159
Deductions for offsetting receipts.....	–369	–369
Total natural resources, environment, and energy.....	2,189	3,148
350 AGRICULTURE:		
351 Farm income stabilization.....	63	209
352 Agricultural research and services ¹	237	237
Deductions for offsetting receipts.....	–1	–1
Total agriculture.....	299	445

See footnotes at end of table.

Table G. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION
For July 1–September 30, 1976 (in millions of dollars) — Continued

Function	Estimate	
	Budget authority	Outlays
400 COMMERCE AND TRANSPORTATION:		
401 Mortgage credit and thrift insurance ¹	177	16
402 Payment to the Postal Service.....	393	393
403 Other advancement and regulation of commerce ¹	150	177
404 Ground transportation ¹	235	1,823
405 Air transportation ¹	621	692
406 Water transportation ¹	380	441
407 Other transportation.....	21	21
Deductions for offsetting receipts.....	-29	-29
Total commerce and transportation.....	1,947	3,535
450 COMMUNITY AND REGIONAL DEVELOPMENT:		
451 Community development.....	200	1,131
452 Area and regional development ¹	260	373
453 Disaster relief and insurance.....	56	72
Deductions for offsetting receipts.....	-18	-18
Total community and regional development.....	498	1,558
500 EDUCATION, MANPOWER, AND SOCIAL SERVICES:		
501 Elementary, secondary, and vocational education.....	2,574	600
502 Higher education ¹	186	425
503 Research and general education aids ¹	316	225
504 Manpower training ¹	823	897
505 Other manpower services.....	76	75
506 Social services.....	849	803
Deductions for offsetting receipts.....	-3	-3
Total education, manpower, and social services.....	4,821	3,021
550 HEALTH:		
551 Health care services ¹	6,903	6,288
552 Health research and education.....	583	582
553 Prevention and control of health problems.....	216	245
554 Health planning and construction ¹	38	69
Deductions for offsetting receipts.....	-1	-1
Total health.....	7,738	7,183
600 INCOME SECURITY:		
601 General retirement and disability insurance ¹	18,809	20,705
602 Federal employee retirement and disability ¹	1,589	2,063
603 Unemployment insurance ¹	2,859	3,435
604 Public assistance and other income supplements.....	4,346	4,967
Deductions for offsetting receipts.....	—*	—*
Total income security.....	27,602	31,170
700 VETERANS BENEFITS AND SERVICES:		
701 Income security for veterans ¹	1,995	1,947
702 Veterans education, training, and rehabilitation.....	831	767
703 Hospital and medical care for veterans.....	995	1,040
704 Veterans housing.....	—	38
705 Other veterans benefits and services ¹	121	115
Deductions for offsetting receipts.....	—*	—*
Total veterans benefits and services.....	3,942	3,906

See footnotes at end of table.

Table G. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION
For July 1–September 30, 1976 (in millions of dollars)—Continued

Function	Estimate	
	Budget authority	Outlays
750 LAW ENFORCEMENT AND JUSTICE:		
751 Federal law enforcement and prosecution ¹	451	494
752 Federal judicial activities.....	85	92
753 Federal correctional and rehabilitative activities.....	61	80
754 Law enforcement assistance.....	213	267
Deductions for offsetting receipts.....	—1	—1
Total law enforcement and justice.....	809	932
800 GENERAL GOVERNMENT:		
801 Legislative functions.....	172	187
802 Executive direction and management.....	32	33
803 Central fiscal operations ¹	455	453
804 General property and records management ¹	79	57
805 Central personnel management ¹	26	27
806 Other general government ¹	116	120
Deductions for offsetting receipts.....	—46	—46
Total general government.....	834	830
850 REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE:		
851 General revenue sharing ¹	1,664	1,656
852 Other general purpose fiscal assistance.....	293	296
Total revenue sharing and general purpose fiscal assistance.....	1,957	1,952
900 INTEREST:		
901 Interest on the public debt.....	9,700	9,700
902 Other interest ¹	—393	—393
Total interest.....	9,307	9,307
Allowances for:		
Energy tax equalization payments.....	1,750	1,750
Civilian agency pay raises.....	130	150
Contingencies.....	—	200
Undistributed offsetting receipts:		
Employer share, employee retirement.....	—974	—974
Interest received by trust funds.....	—679	—679
Rents and royalties on the Outer Continental Shelf.....	—1,750	—1,750
Total budget authority and outlays.....	88,200	94,261
Federal funds.....	62,324	65,373
Trust funds.....	29,888	32,898
Interfund transactions.....	—4,011	—4,011

*Less than \$500 thousand.

¹ Includes both Federal funds and trust funds.

² Includes allowances for civilian and military pay raises and other legislation for Department of Defense.

Note.—In many cases offsetting receipts are distributed at the subfunctional level. In those cases where such distributions would be inappropriate, the offsetting receipts are deducted at the major functional level in a separate line entry entitled "Deductions for offsetting receipts."

Table H. FEDERAL AID TO STATE AND LOCAL GOVERNMENTS ¹
For July 1–September 30, 1976 (outlays in millions of dollars)

Agency and program	Functional code	Estimate
National defense:		
Department of Defense—Military:		
Civil defense shelters and financial assistance.....	051	8
Construction of Army National Guard centers.....	051	10
Total, national defense.....		18
International affairs:		
East-West Cultural and Technical Interchange center.....	153	2
Total, international affairs.....		2
Natural resources, environment, and energy:		
Department of Agriculture:		
Watershed planning and flood prevention.....	301	24
Resource conservation and development.....	302	3
Forest service.....	302	8
Department of Commerce: NOAA.....	306	5
Department of the Interior:		
Bureau of Land Management (shared revenue).....	302	150
Bureau of Reclamation.....	301	6
Office of Water Research and Technology.....	301	2
Land and water conservation fund.....	303	40
Fish and Wildlife Service.....	303	21
National Park Service.....	303	4
Bureau of Mines.....	306	*
Energy Research and Development Agency.....	305	2
Environmental Protection Agency.....	304	767
Tennessee Valley Authority (shared revenue).....	301	14
Total, natural resources, environment, and energy.....		1,045
Agriculture:		
Animal and Plant Health Inspection Service.....	352	9
Cooperative State Research Service.....	352	26
Extension Service.....	352	46
Total, Agriculture.....		81
Commerce and transportation:		
Department of Agriculture:		
Rural housing for domestic farm labor.....	401	1
Mutual and self-help housing.....	401	*
Department of Commerce: Minority business development.....	403	*
Department of Transportation:		
Grants-in-aid for natural gas pipeline safety.....	407	*
State boating safety assistance.....	406	1
Grant-in-aid for airports.....	405	100
Federal Highway Administration:		
Highway beautification.....	404	10
Highway trust fund.....	404	1,215
Other.....	404	13
National Highway Traffic Safety Administration.....	404	22
Federal Railroad Administration.....	404	18
Urban Mass Transportation Administration.....	404	276
Washington Metropolitan Area Transit Authority.....	404	40
Total, commerce and transportation.....		1,697

See footnotes at end of table.

Table H. FEDERAL AID TO STATE AND LOCAL GOVERNMENTS ¹
For July 1–September 30, 1976 (outlays in millions of dollars)—Continued

Agency and program	Functional code	Estimate
Community and regional development:		
Funds appropriated to the President:		
Appalachian Development.....	452	95
Disaster Relief.....	453	38
Department of Agriculture:		
Rural water and waste disposal grants.....	451	16
Rural development grants.....	452	2
Department of Commerce:		
Economic Development Administration.....	452	54
Regional Action Planning Commissions.....	452	11
Department of Housing and Urban Development:		
Community development bloc grants.....	451	600
Comprehensive planning grants.....	451	12
Model cities.....	451	20
Urban renewal.....	451	281
Other.....	451	37
Department of the Interior:		
Bureau of Indian Affairs.....	452	1
Joint Federal-State Land Use Planning Commission for Alaska.....	452	*
Community Services Administration.....	451	94
Total, community and regional development.....		1,262
Education, manpower, and social services:		
Department of Health, Education, and Welfare:		
Elementary and secondary education.....	501	218
School assistance in federally affected areas.....	501	29
Emergency school aid.....	501	15
Education for the handicapped.....	501	7
Occupational, vocational, and adult education.....	501	92
Higher education.....	502	7
Library resources.....	503	19
Educational development.....	503	9
Innovative and experimental programs.....	503	5
Assistant Secretary for Education.....	502	1
Work incentives.....	504	75
Social services.....	506	560
Assistant Secretary for Human Development.....	501	322
Allied Services.....	506	10
Department of Interior:		
Indian education programs.....	501	7
Department of Labor:		
Comprehensive manpower assistance.....	504	593
Grants for employment services.....	504	18
Unemployment trust fund (manpower training).....	504	105
Corporation for Public Broadcasting.....	503	18
National Foundation on the Arts and the Humanities.....	503	11
Total, education, manpower, and social services.....		2,121

See footnotes at end of table.

Table H. FEDERAL AID TO STATE AND LOCAL GOVERNMENTS¹
For July 1–September 30, 1976 (outlays in millions of dollars)—Continued

Agency and program	Functional code	Estimate
Health:		
Department of Health, Education, and Welfare:		
Health Services Administration.....	551	122
Center for Disease Control.....	553	27
Alcohol, Drug Abuse, and Mental Health Administration.....	551	102
Health Resources Administration.....	552	45
Medicaid.....	551	1,825
Department of the Interior:		
Mining Enforcement and Safety Administration.....	553	*
Department of Labor:		
Occupational Safety and Health Administration.....	553	12
Total, Health.....	---	2,133
Income security:		
Department of Agriculture:		
Agricultural Marketing Service (commodity distribution).....	604	2
Food stamps.....	604	1,011
Child nutrition programs.....	604	473
Food donations.....	604	1
Department of Health, Education, and Welfare: Public assistance.....	604	1,180
Department of Housing and Urban Development (housing payments).....	604	455
Department of Labor (unemployment insurance).....	603	144
Total, income security.....	---	3,267
Veterans benefits and services:		
Veterans Administration:		
Aid to State homes.....	703	6
Grants for construction of State nursing homes.....	703	1
Administrative expenses.....	703	*
Health manpower.....	703	8
Grants for State cemeteries.....	705	1
Total, veterans benefits and services.....	---	17
Law enforcement and justice:		
Department of Justice: Law enforcement assistance.....	754	195
Equal Employment Opportunity Commission.....	751	1
Legal Services Corporation.....	754	24
Total, law enforcement and justice.....	---	220
General government:		
Department of the Interior:		
Administration of territories.....	806	4
Trust Territory of the Pacific Islands.....	806	18
Civil Service Commission (intergovernmental personnel assistance).....	806	3
Total, general government.....	---	24

See footnotes at end of table.

Table H. FEDERAL AID TO STATE AND LOCAL GOVERNMENTS ¹
For July 1–September 30, 1976 (outlays in millions of dollars)—Continued

Agency and program	Functional code	Estimate
Revenue sharing and general purpose fiscal assistance:		
General revenue sharing.....	851	1,655
Federal payment to the District of Columbia (shared revenue).....	852	64
Forest Service (shared revenue).....	852	129
Department of the Interior: Internal revenue collections for the Virgin Islands (shared revenue).....	852	
Department of the Treasury: Shared revenue for Puerto Rico and the Virgin Islands.....	852	83
Federal Power Commission (shared revenue).....	852	*
Total, revenue sharing and general purpose fiscal assistance.....		1,947
Allowance for energy tax equalization payments.....		500
Total, grants and shared revenues.....		14,336

* Less than \$500 thousand.

¹ Grants-in-aid unless otherwise specified.

PART 8

THE FEDERAL PROGRAM
BY AGENCY AND ACCOUNT

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EXPLANATORY NOTE

This tabulation contains information on budget authority (BA) and outlays (O) for each appropriation and fund account. The budget authority in this tabulation takes account of certain transfers between appropriations. All budget authority items are current and definite appropriations except where otherwise indicated.

Functional code numbers are shown for each account as a cross reference to table 13 (pp. 338-353), where the figures are summarized by functional classification. Types of funds in the budget and the deduct entries at the end of each chapter of this tabulation are explained in Part 6 (pp. 168-173).

Congressional action in the appropriation process occasionally takes the form of a limitation on the use of a trust fund or other fund, or of an appropriation to liquidate contract authority. Amounts for such items, which do not affect budget authority, are included here in parentheses and identified in the stub column, but are not included in the totals.

BUDGET ACCOUNTS LISTING (in thousands of dollars)

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
LEGISLATIVE BRANCH					
SENATE					
<i>Federal Funds</i>					
General and special funds:					
Senate.....801	BA	97,558	^M 106,531	111,557	5,026
	O	93,066	^N 106,531	^O 111,557	5,026
HOUSE OF REPRESENTATIVES					
<i>Federal Funds</i>					
General and special funds:					
House of Representatives.....801	BA	162,511	^P 173,647	201,586	27,939
	O	158,093	^Q 173,647	^R 201,586	27,939
JOINT ITEMS					
<i>Federal Funds</i>					
General and special funds:					
Joint Items.....801	BA	36,315	^S 45,137	53,015	7,878
	O	37,178	^T 45,137	^U 53,015	7,878
OFFICE OF TECHNOLOGY ASSESSMENT					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....801	BA	2,000	4,000 _{D41}	6,500	2,459
	O	308	4,333	6,100	1,767
<i>Trust Funds</i>					
Contributions and donations.....801	O	-1	1		-1
ARCHITECT OF THE CAPITOL					
<i>Federal Funds</i>					
General and special funds:					
Salaries.....801	BA	1,312	1,396 _{D28}	1,588	164
	O	1,290	1,442	1,590	148
Contingent expenses.....801	BA	75	140	150	10
	O	72	142	150	8
Capitol buildings.....801	BA	4,645	4,428 _{C255}	4,218 _{D25}	-1,617
Reappropriation.....	BA	115	1,127		
	O	4,959	10,477	4,433	-6,044
Extension of the Capitol.....801	O		44		-44
Capitol grounds.....801	BA	1,361	1,176 _{C127}	3,087	1,534
Reappropriation.....	BA		250		
	O	1,166	1,492	2,562	1,070
Acquisition of property as an addition to the Capitol grounds 801	O	3	42		-42
Additional parking facilities for congressional employees.....801	BA	153			
	O	41	1		-1
Senate office buildings.....801	BA	7,059	6,621 _{C397}	7,094	22
	O	5,670	8,411 _{D54}	7,242	-1,169

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
LEGISLATIVE BRANCH—Continued				
ARCHITECT OF THE CAPITOL—Continued				
Federal Funds—Continued				
General and special funds—Continued				
Construction of an extension to the New Senate Office Building.....801	BA 20,900	16,322		-16,322
Extension of additional Senate Office Building site: 801	O 560	3,115	27,583	24,468
Reappropriation.....	BA 174			
	O	174		-174
Acquisition of property as a site for parking facilities for the United States Senate.....801	BA 213	41,000 3,862 4700		-1,000 -4,262
Plans for garage and related facilities for the United States 801	O	49		-49
Senate garage.....801	BA 100	103 c17	127	7
	O 101	121	128	7
House office buildings.....801	BA 9,252	8,672 c544 d71	9,815	518
Reappropriation.....	BA 100	10		
	O 8,550	10,690	9,849	-841
Acquisition of property, construction, and equipment, additional House Office Building.....801				
Liquidation of contract authority....	O	(145) 226		(-145) -226
Capitol Power Plant.....801	BA 5,222	5,443 43,100 c145	9,063	375
Reappropriation.....	BA 62			
	O 4,913	6,002 42,800	8,870 4300	368
Expansion of facilities, Capitol Power Plant.....801	O 25	60	401	341
Modifications and enlargement, Capitol Power Plant.....801	O 257	2,181	12,691	10,510
John W. McCormack Residential Page School.....801	O 2			
Alterations and improvements, buildings and grounds, to provide facilities for the physically handicapped.....801	BA		2,700	2,700
	O		1,800	1,800
Structural and mechanical care, Library buildings and grounds.801	BA 1,631	1,631 c110	2,396	655
Reappropriation.....	BA 150			
	O 1,790	2,208	1,951	-257
Library of Congress, James Madison Memorial Building.....801	O 18,417	12,500	18,500	6,000
Total Federal funds Architect of the Capitol.	BA 52,311 O 48,138	53,192 66,739	40,238 98,350	-12,954 31,611

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
LEGISLATIVE BRANCH—Continued					
BOTANIC GARDEN					
Federal Funds					
General and special funds:					
Salaries and expenses.....801	BA	885	917	1,209	191
			C101 }		
	O	858	1,058	1,214	156
LIBRARY OF CONGRESS					
Federal Funds					
General and special funds:					
Salaries and expenses.....503	BA	42,532	48,460	58,675	8,531
			C201 }		
			D1,483 }		
	O	41,331	49,981	56,897	6,916
Copyright Office: Salaries and expenses.....403	BA	5,433	5,839	6,958	915
			D204 }		
	O	5,376	6,300	6,827	527
Congressional Research Service: Salaries and expenses.....801	BA	11,391	13,345	17,810	4,043
			D422 }		
	O	11,038	13,983	17,398	3,415
Distribution of catalog cards: Salaries and expenses.....503	BA	11,161	10,581	11,387	557
			C15 }		
			D234 }		
	O	10,224	12,174	11,118	-1,056
Books for the general collections. 503	BA	1,195	1,458	1,695	237
	O	1,278	1,504	1,695	191
Books for the law library.....503	BA	208	229	251	22
	O	181	235	251	16
Books for the blind and physically handicapped: Salaries and expenses.....503	BA	9,895	11,417	15,941	4,469
			C4 }		
			D51 }		
	O	8,915	11,320	13,017	1,697
Organizing and microfilming the papers of the Presidents: Salaries and expenses.....503	O	4			
Collection and distribution of library materials (special foreign currency program).....503	BA	2,267	2,014	2,014	
	O	2,406	1,568	2,014	446
Indexing and microfilming the Russian Orthodox Greek Catholic Church records in Alaska.....503	O		1		-1
Furniture and furnishings.....503	BA	2,868	3,319	4,930	1,611
	O	657	860	7,272	6,412
Revision of Annotated Constitution: Salaries and expenses.....503	BA	32	34	34	
	O	18	44	34	-10
Revision of Hinds' and Cannon's Precedents: Salaries and expenses.....503	BA	143			
	O	151	18		-18
Oliver Wendell Holmes devise fund (special fund): Permanent.....503	BA	4	4	3	-1
	O	15	20	20	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
LEGISLATIVE BRANCH—Continued					
LIBRARY OF CONGRESS—Continued					
<i>Federal Funds—Continued</i>					
<i>Intragovernmental funds:</i>					
Consolidated working fund.....503	O	35	182	36	-146
Total Federal funds Library of Congress.	BA	87,129	99,314	119,698	20,384
	O	81,629	98,190	116,579	18,389
<i>Trust Funds</i>					
Gift and trust fund accounts, non-revolving: Permanent.....503	BA	4,199	4,096	4,041	-55
	O	4,490	4,539	4,484	-55
GOVERNMENT PRINTING OFFICE					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Printing and binding.....801	BA	64,000	80,000	108,500	28,500
	O	64,069	80,385	107,800	27,415
Office of Superintendent of Documents: Salaries and expenses	BA	36,871	36,000	36,976	86
806	O	37,946	37,823	37,976	153
Acquisition of site and general plans and designs of buildings.....806	BA	4,600		15,500	15,500
	O			15,500	15,500
Environmental impact.....806	BA		300		-300
	O		300		-300
<i>Intragovernmental funds:</i>					
Government Printing Office revolving fund.....806	BA	7,400	12,000		-12,000
	O	-6,396	408	-8,007	-8,415
Total Federal funds Government Printing Office.	BA	112,871	129,190	160,976	31,786
	O	95,619	118,916	153,269	34,353
GENERAL ACCOUNTING OFFICE					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....801	BA	109,395	121,376	139,540	14,351
	O	106,920	124,441	142,640	18,199
COST-ACCOUNTING STANDARDS BOARD					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....801	BA	1,500	1,628	1,650	22
	O	1,342	1,642	1,615	-27
UNITED STATES TAX COURT					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....752	BA	5,818	6,285	6,919	634
	O	4,782	7,341	7,038	-303
Construction.....752	BA		2,000		-2,000
	O	8,673	4,903		-6,703
			1,900	1,100	
Total Federal funds United States Tax Court.	BA	5,818	8,285	6,919	-1,366
	O	13,455	14,144	7,138	-7,006

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
LEGISLATIVE BRANCH—Continued					
UNITED STATES TAX COURT—Continued					
<i>Trust Funds</i>					
Tax Court judges survivors annuity	BA	73	84	88	4
fund: Permanent, indefinite.....602	O	24	20	20	
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	668,293	747,172	842,888	95,716
	O	636,606	754,778	893,063	138,285
Deductions for offsetting receipts:					
Intrafund transactions.....803	BA	-539	-525	-525	
	O				
	902	-4	-4	-3	1
	O				
Proprietary receipts from the	BA	-7,406	-7,510	-7,760	-250
public.....500	O				
	800	-5,361	-5,241	-5,284	-43
	O				
	902	-1			
	O				
Total Federal funds.....	BA	654,982	733,892	829,316	95,424
	O	623,295	741,498	879,491	137,993
Trust funds:					
(As shown in detail above).....	BA	4,272	4,180	4,129	-51
	O	4,513	4,560	4,504	-56
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-2,422	-2,398	-2,368	30
public.....503	O				
Total trust funds.....	BA	1,850	1,782	1,761	-21
	O	2,091	2,162	2,136	-26
Interfund transactions.....803	BA	-50	-40	-40	
	O				
Total Legislative Branch.....	BA	656,782	735,634	831,037	95,403
	O	625,336	743,620	881,587	137,967

THE JUDICIARY

SUPREME COURT OF THE UNITED STATES					
<i>Federal Funds</i>					
General and special funds:					
Salaries.....752	BA	4,154	4,450	5,118	513
	O	4,053	4,625	5,071	446
Printing and binding Supreme Court	BA	515	565	706	141
reports.....752	O	318	506	632	126
Miscellaneous expenses.....752	BA	605	642	712	70
	O	362	629	677	48
Automobile for the Chief Justice...752	BA	16	16	19	2
	O	15	17	19	2
Books for the Supreme Court.....752	BA	63	63	63	
	O	65	63	63	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
THE JUDICIARY—Continued				
SUPREME COURT OF THE UNITED STATES				
—Continued				
Federal Funds—Continued				
General and special funds:—Continued				
Care of the building and grounds 752	BA 1,493	946	1,429	53
		^c 58		
Reappropriation.....	BA 75	372		
	O 979	1,544	1,578	34
Total Federal funds Supreme Court of the United States.	BA 6,921	7,268	8,047	779
	O 5,792	7,384	8,040	656
COURT OF CUSTOMS AND PATENT APPEALS				
Federal Funds				
General and special funds:				
Salaries and expenses.....752	BA 677	782	853	50
		^d 21		
	O 706	797	850	53
CUSTOMS COURT				
Federal Funds				
General and special funds:				
Salaries and expenses.....752	BA 2,424	2,479	2,587	27
		^d 81		
	O 2,349	2,549	2,586	37
COURT OF CLAIMS				
Federal Funds				
General and special funds:				
Salaries and expenses.....752	BA 2,194	2,341	2,429	35
		^d 53		
	O 2,204	2,377	2,426	49
COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES				
Federal Funds				
General and special funds:				
Salaries of judges.....752	BA 27,300	27,975	28,750	700
		^d 75		
	O 27,030	28,018	28,729	711
Salaries of supporting personnel..752	BA 90,000	101,822	119,221	12,869
		^d 4,530		
	O 87,810	106,211	119,125	12,914
Representation by court-appointed counsel and operation of defender organizations.....752	BA 17,875	15,700	16,551	725
		^d 126		
	O 16,384	19,995	16,293	-3,702
Fees of jurors.....752	BA 18,500	18,500	18,000	-500
	O 17,308	18,438	18,024	-414
Travel and miscellaneous expenses 752	BA 12,909	15,100	19,804	4,704
	O 12,659	14,770	19,141	4,371
Administrative Office of the United States Courts.....752	BA 4,678	5,530	8,697	2,936
		^d 231		
	O 4,711	5,702	8,579	2,877
Salaries and expenses of United States magistrates.....752	BA 7,837	8,764	10,297	1,325
		^d 208		
	O 7,435	8,891	10,230	1,339

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
THE JUDICIARY—Continued					
COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES—Continued					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Commission on Revision of the Federal Court Appellate System of the United States.....752	BA	351	.....	.....	—351
	O	155	353	98	—255
Expenses, United States court facilities: Furniture and furnishings.....752	BA	2,675	4,650	1,975	
	O	2,318	4,307	1,989	
Space and facilities, The Judiciary 752	BA	66,100	69,500	3,400	
	O	66,083	69,499	3,416	
Salaries and expenses of referees (special fund).....752	BA	19,851	20,550	22,365	1,277
	O	19,457	20,859	22,252	1,393
Intragovernmental funds:					
Consolidated working fund.....752	O	—50	35	.....	—35
General and special funds:					
Bicentennial expenses, The Judiciary 752	BA		3,000	3,000	
	O		2,750	2,750	
Total Federal funds Courts of Appeals, District Courts, and other Judicial Services.	BA	198,950	288,775	320,835	32,060
	O	192,899	291,673	319,027	27,354
FEDERAL JUDICIAL CENTER					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	2,073	2,400	10,548	8,104
	O	1,816	2,338	8,274	5,936
Intragovernmental funds:					
Consolidated working fund.....752	O	47	.....	.....	.....
Total Federal funds Federal Judicial Center.	BA	2,073	2,444	10,548	8,104
	O	1,863	2,338	8,274	5,936
COMMISSION ON BANKRUPTCY LAWS OF THE UNITED STATES					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses (special fund) 752	O	109	.....	.....	.....
JUDICIARY TRUST FUNDS					
<i>Trust Funds</i>					
Judicial survivors' annuity fund: Permanent.....602	BA	1,948	2,064	2,141	77
	O	1,040	1,160	1,245	85
Operation of the Public Defender Service for the District of Columbia: Permanent.....751	BA	1,922	1,824	2,161	337
	O	2,066	1,768	2,154	386
Total trust funds Judiciary Trust Funds.	BA	3,870	3,888	4,302	414
	O	3,106	2,928	3,399	471

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
THE JUDICIARY—Continued				
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 213,239	304,244	345,299	41,055
	O 205,922	307,118	341,203	34,085
Deductions for offsetting receipts:				
Proprietary receipts from the	BA } -1,910	-86	-86	
public.....750	O }			
902	BA } -9	-9	-9	
	O }			
Total Federal funds.....	BA 211,320	304,149	345,204	41,055
	O 204,003	307,023	341,108	34,085
Trust funds:				
(As shown in detail above).....	BA 3,870	3,888	4,302	414
	O 3,106	2,928	3,399	471
Deductions for offsetting receipts:				
Proprietary receipts from the	BA } -1,922	-1,824	-2,161	-337
public.....751	O }			
Total trust funds.....	BA 1,948	2,064	2,141	77
	O 1,184	1,104	1,238	134
Total The Judiciary.....	BA 213,268	306,213	347,345	41,132
	O 205,187	308,127	342,346	34,219
EXECUTIVE OFFICE OF THE PRESIDENT				
COMPENSATION OF THE PRESIDENT				
<i>Federal Funds</i>				
General and special funds:				
Compensation of the President.....802	BA 250	250	250	
	O 250	250	250	
THE WHITE HOUSE OFFICE				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....802	BA 11,260	16,367	16,946	579
	O 10,384	16,367	16,946	579
SPECIAL PROJECTS				
<i>Federal Funds</i>				
General and special funds:				
Special projects.....802	BA 414			
	O 646			
EXECUTIVE RESIDENCE				
<i>Federal Funds</i>				
General and special funds:				
Operating expenses.....802	BA 1,433	1,695	1,826	82
		24		
		25		
	O 1,788	1,722	1,750	28
OFFICIAL RESIDENCE OF THE VICE PRESIDENT				
<i>Federal Funds</i>				
General and special funds:				
Operating expenses.....802	BA	315	104	-211
	O	300	100	-200

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
EXECUTIVE OFFICE OF THE PRESIDENT—Continued					
SPECIAL ASSISTANCE TO THE PRESIDENT					
<i>Federal Funds</i>					
General and special funds:					
Special assistance to the President	BA	692	910	990	80
802	0	609	965	990	25
COUNCIL OF ECONOMIC ADVISERS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	BA	1,414	1,600	1,617	17
802	0	1,331	1,571	1,601	30
Intragovernmental funds:					
Consolidated working fund	0	94			
802	0				
Total Council of Economic	BA	1,414	1,600	1,617	17
Advisers.	0	1,425	1,571	1,601	30
COUNCIL ON ENVIRONMENTAL QUALITY AND OFFICE OF ENVIRONMENTAL QUALITY					
<i>Federal Funds</i>					
General and special funds:					
Council on Environmental Quality	BA	2,466	2,500	2,750	250
and Office of Environmental	0	2,603	2,500	2,750	250
Quality	802				
Intragovernmental funds:					
Consolidated working fund	0	-245			
802	0				
Total Council on Environmental	BA	2,466	2,500	2,750	250
Quality and Office of	0	2,358	2,500	2,750	250
Environmental Quality.					
COUNCIL ON INTERNATIONAL ECONOMIC POLICY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	BA	1,376	1,600	1,657	57
802	0	1,480	1,575	1,622	47
DOMESTIC COUNCIL					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	BA	1,100	1,250	1,320	70
802	0	957	1,278	1,320	42
NATIONAL AERONAUTICS AND SPACE COUNCIL					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	0	47			
802	0				
NATIONAL SECURITY COUNCIL					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	BA	2,802	2,900	3,000	100
802	0	2,532	2,913	3,002	89

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
EXECUTIVE OFFICE OF THE PRESIDENT—Continued					
OFFICE OF MANAGEMENT AND BUDGET					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	19,400	21,000 21,500	24,150	2,650
	O	18,350	21,898	24,150	2,252
Office of the Federal Procurement	BA		660	940	280
Policy: Salaries and expenses..802	O		399	940	541
Intragovernmental funds:					
Consolidated working fund.....802	O	-79	80		-80
Total Office of Management	BA	19,400	22,160	25,090	2,930
and Budget.	O	18,271	22,377	25,090	2,713
OFFICE OF THE SPECIAL REPRESENTATIVE FOR TRADE NEGOTIATIONS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	1,519	1,850	2,000	150
	O	1,360	1,830	1,960	130
Intragovernmental funds:					
Consolidated working fund.....802	O	108			
Total Office of the Special	BA	1,519	1,850	2,000	150
Representative for Trade	O	1,468	1,830	1,960	130
Negotiations.					
OFFICE OF TELECOMMUNICATIONS POLICY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	2,126	8,450	8,962	512
	O	2,385	8,634	8,812	178
SPECIAL ACTION OFFICE FOR DRUG ABUSE PREVENTION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....553	BA	25,000	4,240		-4,240
	O	9,670	23,104	1,800	-21,304
Special fund for drug abuse.....553	BA	26,000	8,760		-8,760
	O	11,794	22,353	6,780	-15,573
Total Special Action Office for	BA	51,000	13,000		-13,000
Drug Abuse Prevention.	O	21,464	45,457	8,580	-36,877
COUNCIL ON WAGE AND PRICE STABILITY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA		1,000	*1,600	600
	O		935	1,561	626
SUMMARY					
Federal funds:					
Total Executive Office of the	BA	97,252	75,896	68,112	-7,784
President.	O	66,064	108,674	76,334	-32,340

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
FUNDS APPROPRIATED TO THE PRESIDENT					
APPALACHIAN REGIONAL DEVELOPMENT PROGRAMS					
<i>Federal Funds</i>					
General and special funds:					
Appalachian regional development programs.....452	BA	113,500	133,500	*133,500	40,000
Contract authority.....	BA	.....	-40,000	.....	.....
Permanent.....	BA	185,000	185,000	185,000	.....
Liquidation of contract authority....	O	(155,000)	(160,000)	(160,000)	.....
		288,888	336,000	336,000	.....
Public enterprise funds:					
Appalachian housing fund.....452	BA	1,500	.....	.....	.....
	O	564	2,000	2,000	.....
Total Appalachian Regional Development Programs.	BA	300,000	278,500	318,500	40,000
	O	289,452	338,000	338,000	.....
DISASTER RELIEF					
<i>Federal Funds</i>					
General and special funds:					
Disaster relief.....453	BA	432,600	200,000	150,000	-50,000
	O	250,085	275,000	250,000	-25,000
ECONOMIC STABILIZATION ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	74,395	.....	.....	.....
	O	72,317	3,847	.....	-3,847
UNANTICIPATED NEEDS					
<i>Federal Funds</i>					
General and special funds:					
Unanticipated needs.....802	BA	.....	500	1,000	500
	O	.....	475	1,000	525
Emergency fund for the President 802	BA	1,000	.....	.....	.....
	O	435	25	.....	-25
Total Unanticipated Needs.....	BA	1,000	500	1,000	500
	O	435	500	1,000	500
EXPANSION OF DEFENSE PRODUCTION					
<i>Federal Funds</i>					
General and special funds:					
Expenses, Defense Production Act 054	BA	.....	.....	*16,200	16,200
	O	.....	.....	16,200	16,200
Public enterprise funds:					
Revolving fund, Defense Production Act 054	BA	.....	-85,091	.....	85,091
Authority to spend public debt receipts.	O	-155,890	.....	.....	.....
Total Expansion of Defense Production.	BA	.....	-85,091	16,200	101,291
	O	-155,890	.....	16,200	16,200

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
EXPENSES OF MANAGEMENT IMPROVEMENT					
<i>Federal Funds</i>					
General and special funds:					
Expenses of management improvement.....802	BA	350			
	O	15	760	25	-735
FOREIGN ASSISTANCE					
<i>International Security Assistance</i>					
<i>Federal Funds</i>					
General and special funds:					
Military assistance.....052	BA	445,000	822,000	*790,000	-107,000
Contract authority.....	BA	250,000	75,000		
Liquidation of contract authority....	O	459,963	709,315	(250,000)	(250,000)
				917,383	208,068
Foreign military training.....052	BA			*30,000	30,000
	O			17,000	17,000
Foreign military credit sales.....052	BA	325,000	405,000	*560,000	155,000
	O	406,008	400,000	500,000	100,000
Security supporting assistance.....151	BA	117,500	385,500	*580,400	194,900
	O	381,862	319,033	397,891	78,858
Emergency security assistance for Israel.....052	BA	2,200,000			
	O	640,278	700,000	659,000	-41,000
Emergency military assistance for Cambodia.....052	BA	150,000			
Military credit sales to Israel.....052	O	4,435			
Public enterprise funds:					
Liquidation of foreign military sales fund.....052	O	-89,927	-76,207	-55,396	20,811
<i>Trust Funds</i>					
Advances, foreign military sales: 052					
Contract authority, Permanent.....	BA	7,731,380	6,700,000	6,800,000	100,000
Liquidation of contract authority.....		(3,167,364)	(3,892,021)	(4,669,298)	(777,277)
	O	2,675,051	3,613,164	4,869,298	1,256,134
Summary					
Federal funds:					
(As shown in detail above).....	BA	3,487,500	1,687,500	1,960,400	272,900
	O	1,802,619	2,052,141	2,435,878	383,737
Deductions for offsetting receipts:					
Proprietary receipts from the public.....052	BA	-109,095	-147,251	-212,987	-65,736
	O				
Total Federal funds.....	BA	3,378,405	1,540,249	1,747,413	207,164
	O	1,693,524	1,904,890	2,222,891	318,001
Trust funds:					
(As shown in detail above).....	BA	7,731,380	6,700,000	6,800,000	100,000
	O	2,675,051	3,613,164	4,869,298	1,256,134
Deductions for offsetting receipts:					
Proprietary receipts from the public.....052	BA	-3,167,364	-3,892,021	-4,669,298	-777,277
	O				
Total trust funds.....	BA	4,564,016	2,807,979	2,130,702	-677,277
	O	-492,313	-278,857	200,000	478,857
Total International Security Assistance.	BA	7,942,421	4,348,228	3,878,115	-470,113
	O	1,201,211	1,626,033	2,422,891	796,858

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
FOREIGN ASSISTANCE—Continued					
<i>Indochina postwar reconstruction assistance</i>					
<i>Federal Funds</i>					
General and special funds:					
Indochina postwar reconstruction assistance.....151	BA 0	499,000 246,316	617,000 508,267	^K 952,000 762,387	335,000 254,120
<i>International Development Assistance</i>					
MULTILATERAL ASSISTANCE					
<i>Federal Funds</i>					
General and special funds:					
International financial institutions.....151	BA 0	2,237,013 446,312	990,635 703,500 ^H 15,000 ^H 1,000	545,635 816,900 ^H 1,000	-460,000 113,400
International organizations and programs.....151	BA 0	145,500 168,357	189,700 171,041	^K 213,500 172,540	23,800 1,499
Total Federal funds, Multilateral Assistance.	BA 0	2,382,513 614,669	1,195,335 875,541	759,135 990,440	-436,200 114,899
BILATERAL ASSISTANCE					
<i>Federal Funds</i>					
General and special funds:					
Functional development assistance program.....151	BA 0	574,881 161,503	844,000 ^H 480 696,179 ^H 480	^K 1,006,700 960,250	163,180 264,551
Payment to Foreign Service retirement and disability fund.152	BA 0	..... .....	^H 16,080 ^H 16,080	16,080 16,080	..........
American schools and hospitals abroad.....151	BA 0	19,000 22,039	19,000 20,037	^K 10,000 16,009	-9,000 -4,028
Other assistance programs.....151	BA 0	221,581 328,432	92,451 313,284	..... 146,966	-92,451 -166,318
Public enterprise funds:					
Development loans—revolving fund.....151	0	351,608	.....	.....	.....
Development loan fund (liquidation account).....151	0	-3,240	.....	.....	.....
Housing guaranty fund.....151	0	507	.....	.....	.....
Overseas Private Investment Corporation.....151	BA 0	25,000 -20,600	..... 13,791	..... -5,934	..... -19,725
The Inter-American Foundation.....151	0	6,283	9,033	10,000	967
Intragovernmental funds:					
Advance acquisition of property—revolving fund.....151	0	-1,315	.....	.....	.....
Office of the Inspector General of Foreign Assistance.....151	0	-6	.....	.....	.....
Consolidated working fund.....151	0	63	.....	.....	.....
Total Federal funds, Bilateral Assistance.	BA 0	840,462 845,274	971,051 1,067,924	1,032,780 1,143,371	61,729 75,447

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
FOREIGN ASSISTANCE—Continued					
<i>International Development Assistance—Con.</i>					
BILATERAL ASSISTANCE—Continued					
<i>Trust Funds</i>					
Technical assistance: Permanent.....151	BA	4,893	6,000	6,000	.....
	O	2,959	6,000	6,000	.....
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	3,222,975	2,166,386	1,791,915	-374,471
	O	1,459,943	1,943,465	2,133,811	190,346
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-25,909	-70,773	-207,072	-136,299
public.....150	O }				
	902	-32,086	-45,093	-140,573	-95,480
	O }				
Total Federal funds.....	BA	3,164,980	2,050,520	1,444,270	-606,250
	O	1,401,948	1,827,599	1,786,166	-41,433
Trust funds:					
(As shown in detail above).....	BA	4,893	6,000	6,000	.....
	O	2,959	6,000	6,000	.....
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-4,893	-6,000	-6,000	.....
public.....151	O }				
Total trust funds.....	O	-1,934			.....
Total International Development	BA	3,164,980	2,050,520	1,444,270	-606,250
Assistance.	O	1,400,014	1,827,599	1,786,166	-41,433
<i>Contingencies</i>					
<i>Federal Funds</i>					
General and special funds:					
President's foreign assistance	BA	15,000	5,000	30,000	25,000
contingency fund.....151	O	25,224	14,329	20,341	6,012
Middle East special requirements	BA		25,000	25,000	.....
fund.....151	O		12,300	11,854	-446
Total Contingencies.....	BA	15,000	30,100	55,000	25,000
	O	25,224	26,629	32,195	5,566
Total Federal funds Foreign	BA	7,057,385	4,237,769	4,198,683	-39,086
Assistance.	O	3,367,012	4,267,385	4,803,639	536,254
Total trust funds Foreign	BA	4,564,016	2,807,979	2,130,702	-677,277
Assistance.	O	-494,247	-278,857	200,000	478,857
SPECIAL FINANCING FACILITY					
<i>Federal Funds</i>					
General and special funds:					
Special financing facility.....151	BA			7,000,000	7,000,000
	O			1,000,000	1,000,000
PUBLIC WORKS ACCELERATION					
<i>Federal Funds</i>					
General and special funds:					
Public works acceleration.....452	O		640	640	.....

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	8,032,820	4,894,795	12,245,015	7,350,220
	O	3,990,516	5,149,249	6,970,136	1,820,887
Deductions for offsetting receipts:					
Proprietary receipts from the	BA				
public.....052	O }	-109,095	-147,251	-212,987	-65,736
	150				
	O }	-25,909	-70,773	-207,072	-136,299
	902				
	O }	-32,086	-45,093	-140,573	-95,480
Total Federal funds	BA	7,865,730	4,631,678	11,684,383	7,052,705
	O	3,823,426	4,886,132	6,409,504	1,523,372
Trust funds:					
(As shown in detail above)	BA	7,736,273	6,706,000	6,806,000	100,000
	O	2,678,010	3,619,164	4,875,298	1,256,134
Deductions for offsetting receipts:					
Proprietary receipts from the	BA				
public.....052	O }	-3,167,364	-3,892,021	-4,669,298	-777,277
	151				
	O }	-4,893	-6,000	-6,000	.....
Total trust funds	BA	4,564,016	2,807,979	2,130,702	-677,277
	O	-494,247	-278,857	200,000	478,857
Total Funds Appropriated to the President.	BA	12,429,746	7,439,657	13,815,085	6,375,428
	O	3,329,179	4,607,275	6,609,504	2,002,229

DEPARTMENT OF AGRICULTURE**DEPARTMENTAL MANAGEMENT***Departmental Administration**Federal Funds***General and special funds:**

Office of the Secretary.....352 BA 15,276 16,789 18,693 1,421

O 14,368 16,944 18,333 1,389

Audit and Investigation.....352 BA 20,019 20,407 22,621 1,580

O 19,146 20,673 22,239 1,566

Office of the General Counsel.....352 BA 7,238 7,844 8,303 193

O 7,296 7,947 8,138 191

Intragovernmental funds:

Working capital fund.....352 O 3,075

Consolidated working fund.....352 O 2

Total Federal funds BA 42,533 46,423 49,617 3,194

Departmental Administration. O 43,887 45,564 48,710 3,146

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
SCIENCE AND EDUCATION PROGRAMS					
<i>Agricultural Research Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Agricultural Research Service.....352	BA	188,126	201,369	226,130	15,680
Permanent.....	BA	15,000	15,000	15,000	
			1,732		
			25,349		
Reappropriation.....	BA	2,000	2,000		
	O	202,242	225,368	247,273	21,905
Scientific activities overseas (special foreign currency program).....352	BA	5,000	5,000	10,000	5,000
	O	7,784	8,700	8,840	140
Intragovernmental funds:					
Working capital fund, Agricultural Research Center.....352	O	318	54		-54
Total Federal funds Agricultural Research Service.	BA	210,126	230,450	251,130	20,680
	O	210,344	234,122	256,113	21,991
<i>Trust Funds</i>					
Miscellaneous contributed funds:	BA	606	600	600	
Permanent, indefinite.....352	O	521	585	585	
<i>Animal and Plant Health Inspection Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Animal and Plant Health Inspection Service:					
(Agricultural research and services).....352	BA	121,351	214,615	146,794	-70,919
	O	122,661	153,108	154,299	1,191
(Prevention and control of health problems).....553	BA	185,902	195,651	210,371	9,012
	O	191,067	200,057	209,200	9,143
Total, Animal and Plant Health Inspection Service.	BA	307,253	419,072	357,165	-61,907
	O	313,728	353,165	363,499	10,334
Animal quarantine station (special fund): Permanent, indefinite....352	BA		100	327	227
	O		50	471	421
Total Federal funds Animal and Plant Health Inspection Service.	BA	307,253	419,172	357,492	-61,680
	O	313,728	353,215	363,970	10,755
<i>Trust Funds</i>					
Miscellaneous trust funds: Permanent, indefinite.....352	BA	1,869	2,034	2,039	5
	O	1,916	2,034	2,039	5
<i>Cooperative State Research Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Cooperative State Research Service 352	BA	90,105	101,724	114,476	12,691
	O	85,374	99,259	109,930	10,671
<i>Trust Funds</i>					
Miscellaneous contributed funds:	BA		5	5	
Permanent.....352	O		5	5	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
SCIENCE AND EDUCATION PROGRAMS—Con.					
<i>Extension Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Extension Service.....352	BA	204,073	212,157 } D166	223,768	11,445
	O	193,436	211,096	220,165	9,069
Intragovernmental funds:					
Consolidated working fund .....352	O	-97	290		-290
Total Federal funds Extension Service.	BA	204,073	212,323	223,768	11,445
	O	193,339	211,386	220,165	8,779
<i>National Agricultural Library</i>					
<i>Federal Funds</i>					
General and special funds:					
National Agricultural Library.....352	BA	4,506	4,793 } D123	5,439	523
	O	4,485	4,953	5,487	534
Library facilities .....352	O	42	75		-75
Total Federal funds National Agricultural Library.	BA	4,506	4,916	5,439	523
	O	4,527	5,028	5,487	459
Total Federal funds Science and Education Programs.	BA	816,063	968,646	952,305	-16,341
	O	807,312	903,010	955,665	52,655
Total trust funds Science and Education Programs.	BA	2,475	2,639	2,644	5
	O	2,437	2,624	2,629	5
AGRICULTURAL ECONOMICS					
<i>Statistical Reporting Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Statistical Reporting Service.....352	BA	24,279	26,218 } D852	30,629	3,559
	O	23,786	26,961	29,361	2,400
<i>Trust Funds</i>					
Miscellaneous contributed funds:	BA	7	18	18	
Permanent .....352	O	14	18	18	
<i>Economic Research Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Economic Research Service.....352	BA	18,425	21,649 } D745	25,492	3,098
	O	18,451	22,330	25,556	3,226
Intragovernmental funds:					
Consolidated working fund .....151	O	164			
Total Federal funds Economic Research Service.	BA	18,425	22,394	25,492	3,098
	O	18,615	22,330	25,556	3,226
<i>Trust Funds</i>					
Miscellaneous contributed funds:	BA	498	523	498	-25
Permanent, indefinite.....352	O	225	523	498	-25
Total Federal funds Agricultural Economics.	BA	42,704	49,464	56,121	6,657
	O	42,401	49,291	54,917	5,626
Total trust funds Agricultural Economics.	BA	505	541	516	-25
	O	239	541	516	-25

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
MARKETING SERVICES					
<i>Commodity Exchange Authority</i>					
<i>Federal Funds</i>					
General and special funds:					
Commodity Exchange Authority.....352	BA	3,459	6,611		-6,766
			^{D155}		
	O	2,919	6,596		-6,596
<i>Packers and Stockyards Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Packers and Stockyards	BA	4,323	4,745	5,047	148
Administration.....352			^{D154}		
	O	3,986	4,759	4,907	148
<i>Farmer Cooperative Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Farmer Cooperative Service.....352	BA	2,229	2,344	2,493	65
			^{D84}		
	O	1,993	2,419	2,485	66
<i>Trust Funds</i>					
Miscellaneous contributed funds:	BA	16	50	50	
Permanent.....352	O	49	70	48	-22
Total Federal funds Marketing	BA	10,011	14,093	7,540	-6,553
Services.	O	8,898	13,774	7,392	-6,382
Total trust funds Marketing	BA	16	50	50	
Services.	O	49	70	48	-22
INTERNATIONAL PROGRAMS					
<i>Foreign Agricultural Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Foreign Agricultural Service.....352	BA	27,986	29,242	33,805	4,086
Permanent, indefinite.....	BA	3,117	2,117	2,117	
			^{D477}		
	O	27,807	33,024	36,422	3,398
Salaries and expenses (special	O	350	500	500	
foreign currency program).....352					
Total Federal funds Foreign	BA	31,103	31,836	35,922	4,086
Agricultural Service.	O	28,157	33,524	36,922	3,398
<i>Foreign Assistance Programs and Special</i>					
<i>Export Programs</i>					
<i>Federal Funds</i>					
General and special funds:					
Expenses, Public Law 480, foreign	BA	553,638	778,473	1,336,017	557,544
assistance programs, Agriculture	O	638,951	1,165,184	1,069,681	-95,503
151					

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
INTERNATIONAL PROGRAMS—Continued					
<i>Foreign Assistance Programs and Special Export Programs—Continued</i>					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Increase (—) or decrease in amount owed by general fund to Commodity Credit Corporation..351	O	–85,313	–386,711	266,336	653,047
Total Federal funds Foreign Assistance Programs and Special Export Programs.	BA	553,638	778,473	1,336,017	557,544
	O	553,638	778,473	1,336,017	557,544
Total Federal funds International Programs.	BA	584,741	810,309	1,371,939	561,630
	O	581,795	811,997	1,372,939	560,942
AGRICULTURAL STABILIZATION AND CONSERVATION					
<i>Agricultural Stabilization and Conservation Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....351	BA	166,651	157,365	152,053	–9,478
	O	150,622	^{24,166} 157,981	148,803	–9,178
Sugar Act program.....351	BA	88,500	85,700		–85,700
	O	82,744	85,600	9,455	–76,145
Agricultural conservation program 302	BA	15,000			–33,750
Contract authority.....	BA	160,000	33,750		
Liquidation of contract authority....	O	(15,000)	(285,500)	(33,750)	(–251,750)
	O	1,551	239,125	40,195	–198,930
Water Bank Act program.....302	BA	10,000	–11,213		11,213
	O	975	2,200	2,043	–157
Cropland adjustment program.....351	BA	50,301	43,801	42,000	–1,801
	O	47,143	43,801	42,000	–1,801
Conservation reserve program .....351	O	–18	32		–32
Emergency conservation measures 302	BA	10,000	10,000	10,000	
	O	18,195	12,000	15,000	3,000
Dairy and beekeeper indemnity payment program.....351	BA		1,850	3,350	1,500
	O	3,913	2,720	3,350	630
Cropland conversion program.....351	O	95	107	107	
Forestry incentives programs: Indefinite.....302	BA				
Intragovernmental funds:					
Consolidated working fund .....302	O	212			
Total Federal funds Agricultural Stabilization and Conservation Service.	BA	500,452	325,419	207,403	–118,016
	O	305,432	543,566	260,953	–282,613

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
CORPORATIONS					
<i>Federal Crop Insurance Corporation</i>					
<i>Federal Funds</i>					
General and special funds:					
Administrative and operating expenses.....351	BA	11,994	12,000	12,000	.....
	O	11,456	12,000	12,000	.....
Public enterprise funds:					
Federal Crop Insurance Corporation fund.....351	O	-13,533	20,514	4,730	-15,784
Total Federal funds Federal Crop Insurance Corporation.	BA	11,994	12,000	12,000	.....
	O	-2,077	32,514	16,730	-15,784
<i>Commodity Credit Corporation</i>					
SUPPORT AND RELATED ACTIVITIES					
<i>Federal Funds</i>					
Public enterprise funds:					
Price support and related programs:	BA	3,301,540	4,069,412	2,939,054	-1,130,358
Reimbursement for net realized losses.....351	O	1,004,067	943,214	670,514	-400,988
Limitation on administrative expenses.		(39,900)	(38,000)	(39,400)	(1,400)
SPECIAL ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
National Wool Act (special fund):	BA	58,803	64,418	23,999	-40,419
Permanent, indefinite.....351	O	7,735	15,637	23,172	7,535
Intragovernmental funds:					
(Game bird protection).....351	O	7	4	.....	-4
(Conservation loans).....302	O	25,000	-24,000	-1,000	23,000
(Domestic consumption research).....352	O	-8	.....	.....	.....
(Purchase of commodities for donations).....351	O	54,790	9,930	.....	-9,930
(Purchase of dairy products, section 709).....351	O	14,312	.....	.....	.....
Increase or decrease (—) in amount owed to the Corporation by Public Law 480 general fund for foreign assistance programs.....351	O	85,313	386,711	-266,336	-653,047
Total Federal funds, Special Activities.	BA	58,803	64,418	23,999	-40,419
	O	187,149	388,282	-244,164	-632,446
Total Federal funds Commodity Credit Corporation.	BA	3,360,743	4,133,830	2,963,053	-1,170,777
	O	1,191,216	1,331,496	298,062	-1,033,434
Total Federal funds Corporations.	BA	3,372,737	4,145,830	2,975,053	-1,170,777
	O	1,189,139	1,364,010	314,792	-1,049,218
RURAL DEVELOPMENT					
<i>Rural Development Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Rural Development Service.....452	BA	1,987	955	1,308	318
	O	1,905	1,135	1,284	149

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
RURAL DEVELOPMENT—Continued					
<i>Rural Electrification Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Loans.....	452 O	594			
Salaries and expenses.....	452 BA	17,489	19,046 639	20,198	513
	O	16,794	20,664	20,035	-628
Total Federal funds Rural Electrification Administration.	BA O	17,489 17,388	19,685 20,664	20,198 20,036	513 -628
<i>Farmers Home Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Rural water and waste disposal grants.....	451 BA O	30,000 33,990	30,000 50,459	150,000 66,000	120,000 15,541
Rural development grants.....	452 BA O	10,000 164	10,000 6,000	10,000 10,000	..... 4,000
Rural housing for domestic farm labor.....	401 BA O	7,500 3,302	5,000 5,205	..... 6,279	-5,000 1,074
Mutual and self-help housing.....	401 BA O	4,000 2,718	5,000 6,680	..... 720	-5,000 -5,960
Salaries and expenses.....	452 BA O	120,742 117,246	127,902 132,384	142,850 142,850	10,825 10,466
Public enterprise funds:					
Self-help housing land development fund.....	401 O	-54	763	200	-563
Rural housing insurance fund: Indefinite.....	401 BA	89,170	124,592	122,000	-2,392
Permanent, indefinite.....	BA	863	1,416	1,616	
Authority to spend public debt receipts, Permanent, indefinite.	BA O	1,485,721 1,290,034	..... -1,203,000	..... 162,000	..... 1,365,000
Agricultural credit insurance fund: Indefinite.....	351 BA O	74,554 93,572	485,262 -403,110	169,214 95,500	-316,048 498,610
Rural development insurance fund: Indefinite.....	452 BA	.....	17,446	25,214	-27,103
Authority to spend public debt receipts, Permanent, indefinite.	BA O	391,670 148,647	34,871 -103,500	..... 75,000	..... 178,500
Economic opportunity loan fund.....	452 O	-4,815	-3,300	-1,800	1,500
Total Federal funds Farmers Home Administration.	BA O	2,214,220 1,684,804	845,612 -1,511,419	620,894 556,749	-224,718 2,068,168
<i>Trust Funds</i>					
State rural rehabilitation funds.....	452 O	181			
Total Federal funds Rural Development.	BA O	2,233,696 1,704,097	866,287 -1,489,620	642,400 578,069	-223,887 2,067,689
Total trust funds Rural Development.	O	181			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
ENVIRONMENTAL PROGRAMS					
<i>Soil Conservation Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Conservation operations.....302	BA	167,309	192,116 ^{p5,891}	200,375	2,368
	O	165,135	201,357	200,004	-1,353
River basin surveys and investigations.....301	BA	12,341	14,122 ^{p1,409}	14,798	267
	O	11,960	15,155	14,909	-246
Watershed planning .....301	BA	10,095	10,760 ^{p339}	11,236	137
	O	8,255	11,603	12,273	670
Watershed and flood prevention operations .....301	BA	157,847	122,643 ^{p1,884}	136,576	12,049
	O	131,576	154,134	137,918	-16,216
Great plains conservation program 302	BA	18,253	20,000 ^{p196}	20,575	379
	O	16,432	19,400	19,700	300
Resource conservation and development.....302	BA	17,204	19,868 ^{p452}	25,012	4,692
	O	18,746	25,435	25,722	287
Total Federal funds Soil Conservation Service.	BA	383,049	388,680	408,572	19,892
	O	352,104	427,084	410,526	-16,558
<i>Trust Funds</i>					
Miscellaneous contributed funds:					
(Water resources and power): Permanent, indefinite.....301	BA	601	553	553	.....
	O	903	781	581	-200
(Conservation and land management): Permanent, indefinite.....302	BA	171	247	247	.....
	O	258	330	336	6
Total, Miscellaneous contributed funds.	BA	772	800	800	.....
	O	1,161	1,111	917	-194
Total trust funds Soil Conservation Service.	BA	772	800	800	.....
	O	1,161	1,111	917	-194
Total Federal funds Environmental Programs.	BA	383,049	388,680	408,572	19,892
	O	352,104	427,084	410,526	-16,558
Total trust funds Environmental Programs.	BA	772	800	800	.....
	O	1,161	1,111	917	-194
CONSUMER PROGRAMS					
<i>Agricultural Marketing Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Marketing services .....352	BA	37,064	39,526 ^{p1,229}	42,275	1,520
	O	33,318	40,542	42,062	1,520
Payments to States and possessions 352	BA	1,600	1,600	.....	-1,600
	O	1,539	1,600	.....	-1,600

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
CONSUMER PROGRAMS—Continued					
<i>Agricultural Marketing Service—Continued</i>					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Funds for strengthening markets, income, and supply (section 32) (special fund): Permanent.....604	BA			<i>J</i> -248,761	-178,403
Permanent, indefinite	BA	706,450	288,414	358,772	
	O	786,846	492,021	295,910	-444,872
				<i>J</i> -248,761	
Perishable Agricultural Commodities Act fund (special fund): Permanent, indefinite	BA	1,538	1,640	1,640	
	O	1,271	1,624	1,641	17
Total Federal funds Agricultural Marketing Service.	BA	746,652	332,409	153,926	-178,483
	O	822,974	535,787	90,852	-444,935
Trust Funds					
Agricultural Marketing Service trust funds: Permanent, indefinite	BA	46,477	40,427	42,097	1,670
	O	46,517	41,706	42,447	741
Milk market orders assessment fund 351	O	1,128	-1,668		1,668
Total trust funds Agricultural Marketing Service.	BA	46,477	40,427	42,097	1,670
	O	47,645	40,038	42,447	2,409
Food and Nutrition Service					
Federal Funds					
General and special funds:					
Child nutrition programs.....604	BA	648,083	653,029	739,305	-1,383,578
			<i>A</i> 24,623		
				<i>J</i> -739,305	
Appropriation, Permanent	BA	199,631	705,926	737,111	
				<i>J</i> -737,111	
	O	751,326	1,298,297	1,476,000	-1,322,920
			<i>A</i> 24,623		
				<i>J</i> -1,476,000	
Grants for child food assistance..604	BA			<i>J</i> 9,186	1,682,466
Appropriation, Permanent	BA			<i>J</i> 1,673,280	
	O			<i>J</i> 1,649,100	1,649,100
Special milk program	BA	97,123	120,000		-120,000
	O	50,236	120,000	18,097	-101,903
Food donations program	BA			5,839	5,839
	O			5,839	5,839
Food stamp program	BA	2,995,367	3,984,704	3,446,905	-754,935
			<i>F</i> -164		
	O	2,844,815	3,672,385	3,860,000	-29,685
				<i>J</i> -217,300	
Total Federal funds Food and Nutrition Service.	BA	3,940,204	5,488,118	4,917,910	-570,208
	O	3,646,377	5,115,305	5,315,736	200,431
Total Federal funds Consumer Programs.	BA	4,686,856	5,820,527	5,071,836	-748,691
	O	4,469,351	5,651,092	5,406,588	-244,504
Total trust funds Consumer Programs.	BA	46,477	40,427	42,097	1,670
	O	47,645	40,038	42,447	2,409

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
FOREST PROTECTION AND MANAGEMENT					
<i>Forest Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Forest protection and utilization...302	BA	469,132	401,238	447,730	-48,107
			^a 84,000		
			^b 10,599		
	O	440,866	428,188	455,329	-56,859
			^a 84,000		
Construction and land acquisition 302	BA	27,093	30,908	14,475	-16,862
			^a 429		
	O	33,825	49,092	23,917	-25,175
Youth Conservation Corps.....302	BA	10,000	10,240	10,400	8
			^b 152		
	O	5,269	11,139	10,400	-739
Forest roads and trails .....302	BA		-3,714		-78,389
			^a 3,714		
Contract authority.....	BA	140,000	-61,611		
Permanent.....	BA	140,000	140,000		
Liquidation of contract authority....		(97,700)	(124,578)	(108,225)	(-16,353)
	O	110,570	139,817	103,228	-36,589
Acquisition of lands for national forests, special acts (special fund).....302	BA	94	161	161	
	O	26	140	161	21
Acquisition of lands to complete land exchanges (special fund).302	BA	55	39	35	-4
	O		76	53	-23
Acquisition of lands, Klamath Indians.....302	BA		49,000		-49,000
	O		49,000		-49,000
Cooperative range improvements (special fund) .....302	BA	700	700	700	
	O	700	700	700	
Assistance to States for tree planting.....302	BA	1,013	1,344	1,359	4
			^b 11		
	O	984	1,355	1,356	1
Construction and operation of recreation facilities: Indefinite.302	BA	3,278	1,260	3,674	2,414
	O	2,380	1,760	3,400	1,640
Other general funds.....302	O	40	303		-303
Forest Service permanent appropriations (special funds): (Conservation and land management): Permanent, indefinite.....302	BA	70,945	77,318	81,275	3,957
	O	66,990	74,646	79,468	4,822
(Other general purpose fiscal assistance): Permanent, indefinite.....852	BA	114,638	120,518	118,898	-1,620
	O	114,638	120,518	118,898	-1,620
Total, Forest Service permanent appropriations (special funds).	BA	185,583	197,836	200,173	2,337
	O	181,628	195,164	198,366	3,202
Intragovernmental funds:					
Working capital fund.....302	O	-428	-607	-350	257
Consolidated working fund .....302	O	-2,239	3,298	500	-2,798
Total Federal funds Forest Service.	BA	976,948	866,306	678,707	-187,599
	O	773,621	963,425	797,060	-166,365

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF AGRICULTURE—Continued					
FOREST PROTECTION AND MANAGEMENT					
—Continued					
Forest Service—Continued					
Trust Funds					
Cooperative work: Permanent, indefinite	BA	66,617	68,600	72,900	4,300
302	O	59,573	61,310	84,557	23,247
Total Federal funds Forest	BA	976,948	866,306	678,707	-187,599
Protection and Management.	O	773,621	963,425	797,060	-166,365
Total trust funds Forest	BA	66,617	68,600	72,900	4,300
Protection and Management.	O	59,573	61,310	84,557	23,247
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	13,649,790	14,301,984	12,421,493	-1,880,491
	O	10,278,037	9,283,193	10,207,611	924,418
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-194,817	-206,057	-211,259	-5,202
public.....300	O }				
302	BA	-307,431	-310,670	-343,101	-32,431
	O }				
350	BA	-2,918	-2,913	-3,139	-226
	O }				
450	BA	-21	-21	-21	
	O }				
600	BA	-134	-64	-64	
	O }				
902	BA	-248	-226	-226	
	O }				
Total Federal funds	BA	13,144,221	13,782,033	11,863,683	-1,918,350
	O	9,772,468	8,763,242	9,649,801	886,559
Trust funds:					
(As shown in detail above)	BA	116,862	113,057	119,007	5,950
	O	111,285	105,694	131,114	25,420
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-66,617	-68,600	-72,900	-4,300
public.....302	O }				
352	BA	-50,244	-44,457	-46,107	-1,650
	O }				
Total trust funds	BA	1			
	O	-5,576	-7,363	12,107	19,470
Total Department of Agriculture	BA	13,144,222	13,782,033	11,863,683	-1,918,350
	O	9,766,892	8,755,879	9,661,908	906,029

DEPARTMENT OF COMMERCE**GENERAL ADMINISTRATION****Federal Funds****General and special funds:**

Salaries and expenses.....403	BA	8,589	11,180	12,504	1,049
			275		
	O	8,336	11,805	12,242	437
Special foreign currency program.403	BA	2,940			
	O	839	1,900	1,000	-900

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF COMMERCE—Continued					
GENERAL ADMINISTRATION—Continued					
Federal Funds—Continued					
General and special funds—Continued					
Participation in United States expositions.....403	BA O	150 9,327	-5,000 2,177	530 681	5,530 -1,496
Miscellaneous Federal funds.....403	BA O	2,700 2,370	..... 366	..... .....	..... -366
Intragovernmental funds:					
Working capital fund.....403	O	200	.....	.....	.....
Consolidated working fund.....403	O	139	.....	.....	.....
Total Federal funds General Administration.	BA O	14,379 21,211	6,455 16,248	13,034 13,923	6,579 -2,325
Trust Funds					
Miscellaneous trust funds: Permanent, indefinite.....403	BA O	412 456	503 460	500 503	-3 43
BUSINESS ECONOMICS AND STATISTICS					
Social and Economic Statistics					
Administration					
Federal Funds					
General and special funds:					
Salaries and expenses.....403	BA	41,117	47,604 C33 P1,260	54,863	5,966
	O	40,306	48,490	53,203	4,713
Periodic censuses and programs..403	BA	19,100	22,250 P625	28,193	5,318
	O	18,282	25,323	27,073	1,750
Intragovernmental funds:					
Consolidated working fund: Indefinite 403	BA O	265 -2,895	..........	..........	..........
Total Federal funds Social and Economic Statistics Administration.	BA O	60,482 55,693	71,772 73,813	83,056 80,276	11,284 6,463
Trust Funds					
Special studies, services, and projects: Indefinite.....403	BA	21	.....	.....	-409
Permanent, indefinite.....	BA O	3,576 3,775	4,890 4,400	4,481 3,500	-900
Total Federal funds Business Economics and Statistics.	BA O	60,482 55,693	71,772 73,813	83,056 80,276	11,284 6,463
Total trust funds Business Economics and Statistics.	BA O	3,597 3,775	4,890 4,400	4,481 3,500	-409 -900
ECONOMIC DEVELOPMENT ASSISTANCE					
Economic Development Administration					
Federal Funds					
General and special funds:					
Economic development assistance programs.....452	BA O	220,500 236,633	244,950 273,868	290,000 256,609	45,050 -17,259
Administration of economic development assistance programs 452	BA O	20,007 20,221	22,900 22,824	24,271 23,785	1,371 961

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF COMMERCE—Continued					
ECONOMIC DEVELOPMENT ASSISTANCE—Con.					
<i>Economic Development Administration—Con.</i>					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Job opportunities program .....504	BA		125,000		
			^A -125,000		
	O		31,375	93,625	
			^A -31,375	^A -93,625	
Public enterprise funds:					
Economic development revolving fund.....452	O	-21,027	-21,868	-20,809	1,059
Intragovernmental funds:					
Consolidated working fund, integrated grant administration fund.....452	O	-70	70		-70
Total Federal funds Economic Development Administration.	BA	240,507	267,850	314,271	46,421
	O	235,757	274,894	259,585	-15,309
Regional Action Planning Commissions					
<i>Federal Funds</i>					
General and special funds:					
Regional development programs...452	BA	41,987	38,497	42,081	3,564
			^{D20}		
	O	40,326	41,125	41,374	249
Trust Funds					
Regional action planning commissions: Permanent, indefinite.....452	BA	23,349	20,562	26,436	5,874
	O	17,646	20,870	19,505	-1,365
Total Federal funds Economic Development Assistance.	BA	282,494	306,367	356,352	49,985
	O	276,083	316,019	300,959	-15,060
Total trust funds Economic Development Assistance.	BA	23,349	20,562	26,436	5,874
	O	17,646	20,870	19,505	-1,365
PROMOTION OF INDUSTRY AND COMMERCE					
<i>Domestic and International Business Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Operations and administration.....403	BA	53,547	57,603	55,570	-4,350
			^{A1} 1,180		
			^{D1} 1,137		
	O	51,032	58,411	55,309	-3,724
			^{A649}	^{A27}	
Financial and technical assistance 403	BA		-12,000		12,000
	O	4,514	2,887	6,717	3,830
Intragovernmental funds:					
Consolidated working fund .....403	O	23			
Total Federal funds Domestic and International Business Administration.	BA	53,547	47,920	55,570	7,650
	O	55,569	61,947	62,053	106
Trust Funds					
Miscellaneous trust funds: Permanent, indefinite .....403	BA	3,115	4,354	4,349	-5
	O	2,740	4,500	4,500	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF COMMERCE—Continued					
PROMOTION OF INDUSTRY AND COMMERCE					
—Continued					
<i>Minority Business Enterprise</i>					
<i>Federal Funds</i>					
General and special funds:					
Minority business development.....403	BA	35,650	52,000	52,615	615
	O	46,637	62,064	50,061	-12,003
Intragovernmental funds:					
Consolidated working fund .....403	O	.....	90	.....	-90
Total Federal funds Minority	BA	35,650	52,000	52,615	615
Business Enterprise.	O	46,637	62,154	50,061	-12,093
<i>United States Travel Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403	BA	11,253	11,167	11,587	343
	O	10,900	10,243	11,200	957
Intragovernmental funds:					
Consolidated working fund .....403	O	6	.....	.....	.....
Total Federal funds United	BA	11,253	11,244	11,587	343
States Travel Service.	O	10,906	10,243	11,200	957
Total Federal funds Promotion	BA	100,450	111,164	119,772	8,608
of Industry and Commerce.	O	113,112	134,344	123,314	-11,030
Total trust funds Promotion of	BA	3,115	4,354	4,349	-5
Industry and Commerce.	O	2,740	4,500	4,500	.....
SCIENCE AND TECHNOLOGY					
<i>National Oceanic and Atmospheric</i>					
<i>Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Operations, research, and facilities	BA	370,440	441,640	499,392	48,968
306			^C 837		
			^D 7,662		
			^E 285		
	O	394,987	424,980	464,627	39,647
Coastal zone management.....302	BA	12,000	12,000	18,038	3,019
			^A 3,000		
	O	547	19,080	15,533	-3,047
			^A 1,000	^A 1,500	
Promote and develop fishery	BA	7,288	7,750	7,428	-322
products and research pertaining	O	6,627	7,794	7,278	-516
to American fisheries (special					
fund): Permanent, indefinite ....403					
Public enterprise funds:					
Fisheries loan fund .....403	O	-2,764	-1,150	-1,980	-830
Offshore shrimp fisheries fund.....403	BA	325	.....	.....	.....
	O	-332	600	.....	-600
Fishermen's guaranty fund .....403	BA	101	61	61	.....
	O	145	61	61	.....
Federal ship financing fund, fishing	O	-1,164	-114	-104	10
vessels .....403					

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF COMMERCE—Continued					
SCIENCE AND TECHNOLOGY—Continued					
<i>National Oceanic and Atmospheric</i>					
<i>Administration—Continued</i>					
<i>Federal Funds—Continued</i>					
Intragovernmental funds:					
Revolving fund.....	306 0	312			
Consolidated working fund.....	306 0	3,218	-2,994		2,994
Total Federal funds National Oceanic and Atmospheric Administration.	BA 0	390,154 401,576	473,254 449,257	524,919 486,915	51,665 37,658
<i>Trust Funds</i>					
Miscellaneous trust funds: Permanent, indefinite.....	BA 0	5,554 4,954	6,458 4,400	6,850 4,400	392
<i>National Fire Prevention and Control Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Operations, research, and administration.....	BA 0		6,000 5,325	10,500 9,000	4,500 3,675
<i>Patent and Trademark Office</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....	BA 0	71,982	75,566 20 2,003 76,560	84,792	7,203
	0	72,972	76,560	83,339	6,779
<i>Science and Technical Research</i>					
<i>Federal Funds</i>					
General and special funds:					
Scientific and technical research and services.....	BA 0	63,947	59,644 1,000 332 1,360 63,583 4500	61,727 61,631 4500	-609 -1,952
Intragovernmental funds:					
Working capital fund.....	BA 0	1,335 -2,351	1,790	2,585	795
Consolidated working fund: Indefinite	BA 0	38 -596			
Total Federal funds Science and Technical Research.	BA 0	65,320 59,778	64,126 64,083	64,312 62,131	186 -1,952
<i>Trust Funds</i>					
Information products and services: Indefinite.....	BA 0	31			1,997
Permanent, indefinite.....	BA 0	7,512 7,268	9,203 9,203	11,200 11,200	1,997
Total Federal funds Science and Technology.	BA 0	527,456 534,326	620,969 595,225	684,523 641,385	63,554 46,160
Total trust funds Science and Technology.	BA 0	13,097 12,222	15,661 13,603	18,050 15,600	2,389 1,997

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF COMMERCE—Continued					
OCEAN SHIPPING					
<i>Maritime Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Ship construction	406 BA	275,000	275,000	245,000	-30,000
	O	200,257	256,000	315,000	59,000
Operating-differential subsidies:	406				
Contract authority, Permanent, indefinite.	BA	226,589	237,500	262,916	25,416
Liquidation of contract authority....		(244,515)	(242,800)	*(315,936)	(73,136)
	O	257,919	243,170	315,936	72,766
Research and development.....	406 BA	19,000	25,900	*12,232	-13,668
	O	24,365	23,989	24,300	311
Operations and training.....	406 BA	36,826	40,333	*45,155	3,927
			^c 166		
			^d 729		
	O	34,987	39,909	43,550	3,641
Public enterprise funds:					
Federal ship financing fund	406 O	-14,338	-13,844	-20,214	-6,370
Vessel operations revolving fund..	406 O	-50	-311		311
War risk insurance revolving fund	406 O	-387	-432	-499	-67
Intragovernmental funds:					
Consolidated working fund	406 O	69	-16	89	105
Total Federal funds Maritime	BA	557,415	579,628	565,303	-14,325
Administration.	O	502,822	548,465	678,162	129,697
<i>Trust Funds</i>					
Special studies, services and projects:	BA	15	56	36	-20
Permanent, indefinite.....	406 O	15	56	36	-20
Total Federal funds Ocean	BA	557,415	579,628	565,303	-14,325
Shipping.	O	502,822	548,465	678,162	129,697
Total trust funds Ocean	BA	15	56	36	-20
Shipping.	O	15	56	36	-20
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	1,542,676	1,696,355	1,822,040	125,685
	O	1,503,247	1,684,114	1,838,019	153,905
Deductions for offsetting receipts:					
Intrafund transactions	803 BA	-2	-1	-1	
	O				
Proprietary receipts from the	BA	-2,179	-2,275	-2,275	
public.....	300 O				
	400 BA	-38,100	-34,644	-34,229	415
	O				
	450 BA		-7	-139	-132
	O				
	902 BA	-1,426	-1,656	-2,639	-983
	O				
Total Federal funds.....	BA	1,500,969	1,657,772	1,782,757	124,985
	O	1,461,540	1,645,531	1,798,736	153,205

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF COMMERCE—Continued					
SUMMARY—Continued					
Trust funds:					
(As shown in detail above).....	BA	43,585	46,026	53,852	7,826
	O	36,854	43,889	43,644	-245
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-5,555	-6,458	-6,850	-392
public.....306	O }				
	BA	-14,204	-18,447	-20,030	-1,583
403	O }				
	BA	-15	-56	-36	20
406	O }				
	BA	-882	-986	-1,346	-360
452	O }				
Total trust funds.....	BA	22,929	20,079	25,590	5,511
	O	16,198	17,942	15,382	-2,560
Interfund transactions.....452	BA	-22,466	-19,576	-25,090	-5,514
	O }				
Total Department of Commerce	BA	1,501,432	1,658,275	1,783,257	124,982
	O	1,455,272	1,643,897	1,789,028	145,131

DEPARTMENT OF DEFENSE—MILITARY**MILITARY PERSONNEL****Federal Funds**

General and special funds:					
Military personnel, Army.....051	BA	7,736,000	7,780,263	8,264,400	179,422
			[^] 28,265		
			^E 276,450		
	O	7,720,115	8,192,094	8,268,641	49,000
			[^] 27,906	[^] 359	
Military personnel, Navy.....051	BA	5,586,100	5,679,810	5,784,900	-63,080
			^E 168,170		
	O	5,483,292	5,837,000	5,800,000	-37,000
Military personnel, Marine Corps..051	BA	1,664,334	1,695,456	1,828,300	66,000
			[^] 6,140		
			^E 60,704		
	O	1,580,621	1,733,106	1,816,754	78,000
			[^] 5,894	[^] 246	
Military personnel, Air Force .....051	BA	7,479,100	7,229,531	7,400,600	-99,356
			[^] 11,669		
			^E 258,756		
	O	7,365,584	7,493,564	7,340,767	-164,000
			[^] 11,436	[^] 233	
Reserve personnel, Army.....051	BA	475,500	493,800	464,600	-24,700
			^J 4,500		
	O	433,296	467,000	453,000	-11,100
			^J 3,700	^J -800	
Reserve personnel, Navy.....051	BA	220,600	211,900	191,000	-22,273
			^J 6,000		
			^E 7,373		
	O	215,153	226,000	194,000	-27,600
			^J 5,200	^J -800	
Reserve personnel, Marine Corps..051	BA	61,400	66,800	72,700	5,900
	O	57,913	66,000	71,000	5,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—MILITARY—Continued					
MILITARY PERSONNEL—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Reserve personnel, Air Force.....051	BA	133,847	147,865	160,700	12,835
	O	118,571	135,400	152,600	17,200
National Guard personnel, Army...051	BA	625,500	660,800	697,300	31,300
			^J -4,500		
			^E 9,700		
	O	579,140	656,000	692,000	38,900
			^J -3,700	^J -800	
National Guard personnel, Air Force 051	BA	185,083	204,527	213,200	8,460
			^J -2,000		
			^E 2,213		
	O	174,504	199,000	212,000	14,600
			^J -1,800	^J -200	
Total Federal funds Military Personnel.	BA	24,167,464	24,983,192	25,077,700	94,508
	O	23,728,189	25,036,000	24,999,000	-37,000
RETIRED MILITARY PERSONNEL					
Federal Funds					
General and special funds:					
Retired pay, Defense.....051	BA	5,150,700	6,040,600	6,885,200	609,300
			^E 235,300		
	O	5,127,554	6,046,000	6,883,700	603,000
			^E 235,000	^E 4300	
OPERATION AND MAINTENANCE					
Federal Funds					
General and special funds:					
Operation and maintenance, Army 051	BA	6,587,934	6,240,332	7,352,000	836,129
			^C 177,498		
			^E 98,041		
Liquidation of contract authority....				(42,214)	(42,214)
	O	6,290,454	6,507,000	7,073,000	566,000
Operation and Maintenance, Navy 051	BA	6,594,096	7,123,675	8,320,000	1,034,525
			^C 100,800		
			^E 61,000		
Liquidation of contract authority....				(54,000)	(54,000)
	O	5,960,497	7,028,000	7,974,000	946,000
Operation and maintenance, Marine Corps.....051	BA	442,263	444,284	507,300	47,816
			^C 11,300		
			^E 3,900		
	O	391,064	454,000	490,000	36,000
Operation and maintenance, Air Force.....051	BA	6,900,840	7,192,430	7,956,300	636,670
			^C 65,400		
			^E 61,800		
Liquidation of contract authority....				(67,000)	(67,000)
	O	6,570,909	7,191,000	7,742,000	551,000
Operation and maintenance, Defense agencies.....051	BA	1,559,544	2,348,659	2,569,800	170,253
			^C 5,092		
			^E 45,796		
	O	1,541,718	2,273,000	2,514,000	241,000
Operation and maintenance, Army Reserve.....051	BA	264,067	274,800	332,300	48,092
			^C 4,089		
			^E 5,319		
	O	245,521	285,000	326,000	41,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—MILITARY—Continued					
OPERATION AND MAINTENANCE—Continued					
<i>Federal Funds—Continued</i>					
General and special funds—Continued					
Operation and maintenance, Navy Reserve.....051	BA	198,050	244,100 c1,900 D188	308,600	62,412
	O	151,219	238,000	289,000	51,000
Operation and maintenance, Marine Corps Reserve.....051	BA	12,378	11,700 c4 D24	12,100	372
	O	8,169	11,000	12,000	1,000
Operation and maintenance, Air Force Reserve.....051	BA	239,100	290,780 c3,600 D3,600	343,800	45,820
	O	230,238	287,000	339,000	52,000
Operation and maintenance, Army National Guard.....051	BA	545,980	588,100 c9,446 D10,282	678,200	70,372
	O	503,287	601,000	673,000	72,000
Operation and maintenance, Air National Guard.....051	BA	552,925	654,000 c8,200 D6,900	723,500	54,400
	O	534,955	659,000	718,000	59,000
National Board for the Promotion of Rifle Practice, Army.....051	BA	169	178 D5	233	50
	O	134	220	230	10
Naval petroleum reserve.....051	BA		69,400 J17,500	117,700 J-117,700	-86,900
	O		50,000 J12,200	99,000 J-79,500	-42,700
Claims, Defense.....051	BA	52,100	54,600	71,600	17,000
	O	48,822	66,000	71,000	5,000
Contingencies, Defense.....051	BA	5,000	2,500	5,000	2,500
	O	191	5,714	3,670	-2,044
Court of Military Appeals, Defense.....051	BA	914	1,065	1,134	69
	O	703	1,066	1,100	34
Miscellaneous expired accounts.....051	O	201			
Total Federal funds Operation and Maintenance.	BA	23,955,360	26,242,287	29,181,867	2,939,580
	O	22,478,082	25,669,200	28,245,500	2,576,300
PROCUREMENT					
<i>Federal Funds</i>					
General and special funds:					
Aircraft procurement, Army.....051	BA	154,400	225,460	A362,300	136,840
	O	104,646	90,000	232,000	142,000
Missile procurement, Army.....051	BA	598,700	390,600	A460,800	70,200
	O	840,899	537,000	421,000	-116,000
Procurement of weapons and tracked combat vehicles, Army.....051	BA	295,400	339,800	A989,300	649,500
	O	270,476	420,000	609,000	189,000
Procurement of ammunition, Army.....051	BA	934,300	692,749	751,400	58,651
	O	944,313	673,000	882,000	209,000
Other procurement, Army.....051	BA	497,190	643,200	1,002,800	359,600
	O	398,153	391,000	605,000	214,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—MILITARY—Continued					
PROCUREMENT—Continued					
Federal Funds—Continued					
General and special funds—Continued					
Aircraft procurement, Navy.....051	BA	2,817,700	2,775,400	^K 3,077,000	301,600
	O	207,449	1,440,000	2,106,000	666,000
Weapons procurement, Navy.....051	BA	800,700	725,300	^K 1,224,200	498,900
	O	122,269	532,000	801,000	269,000
Shipbuilding and conversion, Navy 051	BA	3,492,900	3,059,000	^K 5,446,000	2,387,000
	O	2,104,419	2,358,000	2,631,000	273,000
Other procurement, Navy.....051	BA	1,305,000	1,555,900	1,981,900	426,000
	O	1,398,774	1,504,000	1,507,000	3,000
Procurement, Marine Corps.....051	BA	207,732	204,600	^K 285,800	81,200
	O	128,156	162,000	202,000	40,000
Aircraft procurement, Air Force.....051	BA	2,828,100	2,851,800	^K 4,575,500	1,723,700
	O	2,077,558	2,390,000	2,671,000	281,000
Missile procurement, Air Force.....051	BA	1,404,700	1,533,700	^K 1,791,400	257,700
	O	1,537,068	1,488,000	1,580,000	92,000
Other procurement, Air Force.....051	BA	1,625,100	1,633,400	2,342,800	709,400
	O	1,751,877	1,424,000	1,778,000	354,000
Procurement, Defense agencies....051	BA	66,000	98,416	128,300	29,884
	O	64,112	81,000	94,000	13,000
Inventory replenishment, Defense.051	BA			^J 300,000	300,000
	O			^J 90,000	90,000
Procurement of aircraft and missiles, Navy.....051	O	3,065,548	1,235,000	461,000	-774,000
Procurement of equipment and missiles, Army.....051	O	225,528	60,000	-70,000	-130,000
Total Federal funds	BA	17,027,922	16,729,325	24,719,500	7,990,175
Procurement.	O	15,241,245	14,785,000	16,600,000	1,815,000
RESEARCH, DEVELOPMENT, TEST, AND EVALUATION					
Federal Funds					
General and special funds:					
Research, development, test, and evaluation, Army.....051	BA	1,938,846	1,716,030 ^C 6,090 ^D 19,296	^K 2,181,700	440,284
	O	2,189,724	1,877,000	2,035,000	158,000
Research, development, test, and evaluation, Navy.....051	BA	2,681,273	3,006,914 ^D 17,000	^K 3,467,700	443,786
	O	2,623,433	2,899,000	3,249,000	350,000
Research, development, test, and evaluation, Air Force.....051	BA	3,069,893	3,274,360 ^C 3,300 ^D 13,193	^K 3,903,200	612,347
	O	3,239,566	3,343,000	3,740,000	397,000
Research, development, test, and evaluation, Defense agencies...051	BA	461,661	490,657	^K 597,800	107,143
	O	504,029	507,000	560,000	53,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—MILITARY—Continued					
RESEARCH, DEVELOPMENT, TEST, AND EVALUATION—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Director of test and evaluation, Defense.....051	BA O	24,600 25,534	25,000 24,000	^K 28,500 26,000	3,500 2,000
Total Federal funds Research, Development, Test, and Evaluation.	BA O	8,176,273 8,582,286	8,571,840 8,650,000	10,178,900 9,610,000	1,607,060 960,000
MILITARY CONSTRUCTION					
Federal Funds					
General and special funds:					
Military construction, Army.....051	BA O	578,120 631,497	656,825 490,000	^K 957,900 595,000	301,075 105,000
Military construction, Navy.....051	BA O	609,292 398,732	606,376 537,000	^K 854,000 561,000	247,624 24,000
Military construction, Air Force.....051	BA O	247,277 266,015	456,439 282,000	^K 703,600 353,000	247,161 71,000
Military construction, Defense agencies.....051	BA O	..... 13,390	31,260 18,000	^K 141,500 32,000	110,240 14,000
Military construction, Army National Guard.....051	BA O	35,200 34,554	59,000 38,000	^K 62,700 51,000	3,700 13,000
Military construction, Air National Guard.....051	BA O	20,000 13,862	35,500 21,000	^K 63,000 31,000	27,500 10,000
Military construction, Army Reserve.....051	BA O	40,700 27,311	43,700 40,000	^K 50,300 42,000	6,600 2,000
Military construction, Naval Reserve.....051	BA O	22,900 15,014	22,135 20,000	^K 36,400 23,000	14,265 3,000
Military construction, Air Force Reserve.....051	BA O	10,000 6,165	16,000 11,000	^K 18,000 15,000	2,000 4,000
Total Federal funds Military Construction.	BA O	1,563,489 1,406,540	1,927,235 1,457,000	2,887,400 1,703,000	960,165 246,000
FAMILY HOUSING					
Federal Funds					
General and special funds:					
Family housing, Defense.....051	BA O	1,091,978 878,914	1,142,360 1,077,300	^K 1,221,620 1,258,400	69,066 181,100
Public enterprise funds:					
Homeowners assistance fund, Defense.....051	BA O	7,000 5,408	5,000 12,700	..... 1,600	-8,000 -11,100
Authority to spend agency debt receipts, Permanent, indefinite.	BA O	..... 5,408	3,000 12,700	..... 1,600	..... -11,100
Total Federal funds Family Housing.	BA O	1,098,978 884,322	1,160,554 1,090,000	1,221,620 1,260,000	61,066 170,000
CIVIL DEFENSE					
Federal Funds					
General and special funds:					
Operation and maintenance, Defense Civil Preparedness Agency.....051	BA O	59,994 56,892	63,400 64,000	66,000 66,000	2,600 2,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—MILITARY—Continued					
CIVIL DEFENSE—Continued					
Federal Funds—Continued					
General and special funds—Continued					
Research, shelter survey and marking, Defense Civil Preparedness Agency.....051	BA 0	22,000 18,442	18,600 26,000	22,000 22,000	3,400 -4,000
Total Federal funds Civil Defense.	BA 0	81,994 75,334	82,000 90,000	88,000 88,000	6,000 -2,000
SPECIAL FOREIGN CURRENCY PROGRAM					
Federal Funds					
General and special funds:					
Special foreign currency program.051	BA 0	2,600 3,895	1,945 3,000	*2,668 4,800	723 1,800
MILITARY ASSISTANCE, SOUTH VIETNAMESE FORCES					
Federal Funds					
General and special funds:					
Military Assistance, South Vietnamese Forces.....052	BA 0	..... .....	1,000,000 515,000	*1,293,000 975,000	293,000 460,000
NAVAL PETROLEUM RESERVE					
Federal Funds					
General and special funds:					
Naval Petroleum Reserve.....051	BA 0	..... .....	..... .....	*239,700 *148,400	239,700 148,400
REVOLVING AND MANAGEMENT FUNDS					
Federal Funds					
Public enterprise funds:					
Defense production guarantees.....051	0	-980	786	-254	-1,040
Laundry service, Naval Academy.....051	0	2	.....	.....	.....
Naval working fund.....051	0	-23,458	35,021	.....	-35,021
Intragovernmental funds:					
Army stock fund.....051	BA 0	..... 30,903	..... 8,200	94,000 -96,800	94,000 -105,000
Navy stock fund.....051	BA 0	..... -31,299	..... 18,200	42,000 -75,200	42,000 -93,400
Marine Corps stock fund.....051	BA 0	..... 6,948	..... 8,400	8,700 -11,500	8,700 -19,900
Air Force stock fund.....051	BA 0	..... 66,139	..... -128,200	82,100 -49,700	82,100 78,500
Defense stock fund.....051	BA 0	..... 81,993	76,200 290,000	250,000 -182,800	173,800 -472,800
Army industrial fund.....051	0	-26,829	-4,261	-3,292	969
Navy industrial fund.....051	0	145,186	-102,654	-36,117	66,537
Marine Corps industrial fund.....051	0	532	-690	155	845
Air Force industrial fund.....051	0	5,381	21,717	-36,551	-58,268
Defense industrial fund.....051	0	-10,747	5,118	-47	-5,165
Army management fund.....051	0	8,572	863	6	-857
Navy management fund.....051	0	12,954	-10,000	.....	10,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—MILITARY—Continued					
REVOLVING AND MANAGEMENT FUNDS—Con.					
<i>Federal Funds—Continued</i>					
Intragovernmental funds:—Continued					
Air Force management fund .....051	O	2,772	1,000	500	—500
Total Federal funds Revolving and Management Funds.	BA O	76,200 268,069	476,800 143,500	476,800 —491,600	400,600 —635,100
ALLOWANCES					
<i>Federal Funds</i>					
General and special funds:					
Civilian and military pay raises ...051	BA BA O O			1,847,000 3,079,000 1,808,000 3,002,000	1,232,000 1,194,000
Other legislation .....051	BA O			142,100 141,000	142,100 141,000
Total Federal funds Allowances.	BA O			1,374,100 1,335,000	1,374,100 1,335,000
TRUST FUNDS					
Miscellaneous trust funds: Permanent, indefinite .....051	BA O	7,003 6,797	6,745 6,910	6,745 6,655	—255
Miscellaneous (trust revolving funds) 051	O	—17,679	28,490	—1,555	—30,045
Total trust funds.....	BA O	7,003 —10,882	6,745 35,400	6,745 5,100	—30,300
SUMMARY					
Federal funds:					
(As shown in detail above)	BA O	81,224,780 77,795,516	87,050,478 83,719,700	103,626,455 91,361,100	16,575,977 7,641,400
Deductions for offsetting receipts: Proprietary receipts from the public .....051	BA O	—152,638	—255,800	—584,900	—329,100
Total Federal funds.....	BA O	81,072,142 77,642,878	86,794,678 83,463,900	103,041,555 90,776,200	16,246,877 7,312,300
Trust funds:					
(As shown in detail above)	BA O	7,003 —10,882	6,745 35,400	6,745 5,100	—30,300
Interfund transactions .....051	BA O	—6,552	—6,300	—6,300	
Total Department of Defense—Military.	BA O	81,072,593 77,625,444	86,795,123 83,493,000	103,042,000 90,775,000	16,246,877 7,282,000

DEPARTMENT OF DEFENSE—CIVIL**CEMETERIAL EXPENSES, ARMY***Federal Funds***General and special funds:**

Salaries and expenses705	BA O	5,725 11,104	258 7,350	5,617 5,500	5,359 —1,850
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See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—CIVIL—Continued					
CORPS OF ENGINEERS—CIVIL					
Federal Funds					
General and special funds:					
General investigations.....301	BA	56,142	65,284	62,200	-3,084
	O	62,029	68,000	64,000	-4,000
Construction, general.....301	BA	873,589	965,178	1,101,203	136,025
	O	986,571	1,047,904	1,109,144	61,240
Operation and maintenance, general	BA	426,625	446,577	547,700	88,123
301			8,524		
			4,425		
			51		
	O	451,629	465,000	560,000	95,000
Flood control and coastal	BA	107,000	40,400	15,000	-25,400
emergencies.....301	O	9,436	40,000	30,000	-10,000
General expenses.....301	BA	35,084	38,800	42,700	2,600
			1,187		
			113		
	O	34,256	40,000	42,600	2,600
Flood control, Mississippi River and	BA	264,600	145,051	170,497	25,446
tributaries.....301	O	123,659	234,000	180,000	-54,000
Special recreation use fees (special	BA	700	700	1,900	1,200
fund): Indefinite.....301	O	412	750	1,800	1,050
Permanent appropriations (special					
funds):					
(Water resources and power):	BA	2,713	725	800	75
Permanent, indefinite.....301	O	725	2,713	725	-1,988
(Other general purpose fiscal	BA	3,717	3,100	3,700	600
assistance): Permanent,	O	3,046	3,717	3,100	-617
indefinite.....852					
Total, Permanent appropriations	BA	6,430	3,825	4,500	675
(special funds).	O	3,771	6,430	3,825	-2,605
Intragovernmental funds:					
Revolving fund, Corps of	O	-666	4,529	1,131	-3,398
Engineers—Civil.....301					
Consolidated working fund.....301	O	24	262		-262
Trust Funds					
Corps of Engineers—Civil, trust funds:	BA	21,485	22,000	22,000	
Permanent.....301	O	19,058	22,000	22,000	
Summary					
Federal funds:					
(As shown in detail above).....	BA	1,770,170	1,720,115	1,945,700	225,585
	O	1,671,121	1,906,875	1,992,500	85,625
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-13,308	-9,966	-11,406	-1,440
public.....300	O				
	301	-9	-9	-9	
	O				
	902	-738	-900	-1,085	-185
	O				
Total Federal funds.....	BA	1,756,115	1,709,240	1,933,200	223,960
	O	1,657,066	1,896,000	1,980,000	84,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—CIVIL—Continued					
CORPS OF ENGINEERS—CIVIL—Continued					
<i>Summary—Continued</i>					
Trust funds:					
(As shown in detail above).....	BA	21,485	22,000	22,000	.....
	O	19,058	22,000	22,000	.....
Deductions for offsetting receipts:					
Proprietary receipts from the public.....301	BA } O }	-21,485	-22,000	-22,000	.....
Total trust funds.....	O	-2,427	.....	.....	.....
Total Corps of Engineers—Civil	BA	1,756,115	1,709,240	1,933,200	223,960
	O	1,654,639	1,896,000	1,980,000	84,000
RYUKYU ISLANDS, ARMY					
<i>Federal Funds</i>					
General and special funds:					
Administration.....806	O	-84	110	72	-38
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	O	-84	110	72	-38
Deductions for offsetting receipts:					
Proprietary receipts from the public.....800	BA } O }	-381	-439	-410	29
Total Ryukyu Islands, Army.....	BA	-381	-439	-410	29
	O	-465	-329	-338	-9
SOLDIERS' AND AIRMEN'S HOME					
<i>Trust Funds</i>					
Operation and maintenance.....705	BA	13,842	14,505 651 235	15,665	274
	O	13,726	15,389	15,670	281
Capital outlay.....705	BA	456	.....	.....	.....
	O	530	1,821	.....	-1,821
Payment of claims: Permanent, indefinite.....705	BA	.....	5	5	.....
	O	.....	5	5	.....
Soldiers' and Airmen's Home revolving fund (trust revolving fund).....705	O	-15	.....	.....	.....
<i>Summary</i>					
Trust funds:					
(As shown in detail above).....	BA	14,298	15,396	15,670	274
	O	14,241	17,215	15,675	-1,540
Deductions for offsetting receipts:					
Proprietary receipts from the public.....705	BA } O }	-146	-150	-150	.....
Total Soldiers' and Airmen's Home.....	BA	14,152	15,246	15,520	274
	O	14,095	17,065	15,525	-1,540
THE PANAMA CANAL					
CANAL ZONE GOVERNMENT					
<i>Federal Funds</i>					
General and special funds:					
Operating expenses.....806	BA	60,000	60,505 3,136	60,174	-3,467
	O	58,638	63,641	60,174	-3,467

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—CIVIL—Continued					
THE PANAMA CANAL—Continued					
CANAL ZONE GOVERNMENT—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Capital outlay.....806	BA	3,500	5,790	3,000	-2,790
	O	3,661	6,857	5,030	-1,827
Total Federal funds, Canal Zone Government.	BA	63,500	69,431	63,174	-6,257
	O	62,299	70,498	65,204	-5,294
PANAMA CANAL COMPANY					
Federal Funds					
Public enterprise funds:					
Corporation: Panama Canal Company fund: 406					
Authority to spend public debt receipts.	BA		30,000		-30,000
	O	-14	2,000		-2,000
Limitation on general and administrative expenses.		(21,266)	(23,837) ^a (2,445)	(24,371)	(-1,911)
Summary					
Federal funds:					
(As shown in detail above).....	BA	63,500	99,431	63,174	-36,257
	O	62,285	72,498	65,204	-7,294
Deductions for offsetting receipts:					
Intrafund transactions.....806	BA } -23,625	-22,562	-25,570	-3,008	
	O }				
Proprietary receipts from the public.....800	BA } -36,222	-41,757	-34,992	6,765	
	O }				
902	BA } -69	-74	-81	-7	
	O }				
Total The Panama Canal.....	BA	3,584	35,038	2,531	-32,507
	O	2,369	8,105	4,561	-3,544
MISCELLANEOUS ACCOUNTS					
Federal Funds					
General and special funds:					
Wildlife conservation, etc., military reservations: Permanent, indefinite 303	BA	660	765	855	90
	O	595	905	855	-50
Summary					
Federal funds:					
(As shown in detail above).....	BA	660	765	855	90
	O	595	905	855	-50
Deductions for offsetting receipts:					
Proprietary receipts from the public.....301	BA } -660	-765	-855	-90	
	O }				
Total Miscellaneous Accounts....	O	-65	140		-140
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	1,840,055	1,820,569	2,015,346	194,777
	O	1,745,021	1,987,738	2,064,131	76,393
Deductions for offsetting receipts:					
Intrafund transactions.....806	BA } -23,625	-22,562	-25,570	-3,008	
	O }				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF DEFENSE—CIVIL—Continued					
SUMMARY—Continued					
Federal funds:—Continued					
Proprietary receipts from the public.....	BA } 300 0 }	-13,968	-10,731	-12,261	-1,530
301	BA } 0 }	-9	-9	-9	.....
800	BA } 0 }	-36,603	-42,196	-35,402	6,794
902	BA } 0 }	-807	-974	-1,166	-192
Total Federal funds.....	BA } 0 }	1,765,043 1,670,009	1,744,097 1,911,266	1,940,938 1,989,723	196,841 78,457
Trust funds:					
(As shown in detail above).....	BA } 0 }	35,783 33,299	37,396 39,215	37,670 37,675	274 -1,540
Deductions for offsetting receipts:					
Proprietary receipts from the public.....	BA } 301 0 }	-21,485	-22,000	-22,000	.....
705	BA } 0 }	-146	-150	-150	.....
Total trust funds.....	BA } 0 }	14,152 11,668	15,246 17,065	15,520 15,525	274 -1,540
Total Department of Defense—Civil.	BA } 0 }	1,779,195 1,681,677	1,759,343 1,928,331	1,956,458 2,005,248	197,115 76,917

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE**FOOD AND DRUG ADMINISTRATION****Federal Funds**

General and special funds:					
Salaries and expenses.....	BA } 553 0 }	166,963 165,077	196,356 195,600 4,541 }	203,460 214,741	2,563 19,141
Public enterprise funds:					
Revolving fund for certification and other services.....	0 }	-203	.....	.....	.....
Total Federal funds Food and Drug Administration.	BA } 0 }	166,963 164,874	200,897 195,600	203,460 214,741	2,563 19,141

Trust Funds

Unconditional gift fund.....	553 0	7
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HEALTH SERVICES ADMINISTRATION**Federal Funds**

General and special funds:					
Health services.....	BA } 551 0 }	922,790 680,431	849,766 20,877 F-13,996 843,929 H10,877 }	696,536 734,119 H10,000 }	-160,111 -110,687
Buildings and facilities.....	BA } 551 0 }	9,500 4,219	.....	.....	.....

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
HEALTH SERVICES ADMINISTRATION—Con.					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Indian health.....551	BA	250,549	283,648	310,999	17,896
	O	216,056	292,739	321,752	29,013
Emergency health.....054	BA	6,008			
	O	5,445	808		-808
Public enterprise funds:					
Health maintenance organization loan and loan guarantee fund.551	O		-27,175	25,380	52,555
Total Federal funds Health Services Administration.	BA	1,188,847	1,149,750	1,007,535	-142,215
	O	906,151	1,121,178	1,091,251	-29,927
CENTER FOR DISEASE CONTROL					
<i>Federal Funds</i>					
General and special funds:					
Preventive health services.....553	BA	139,643	139,738	133,311	-6,427
	O	133,515	138,903	149,801	10,898
NATIONAL INSTITUTES OF HEALTH					
<i>Federal Funds</i>					
General and special funds:					
National Cancer Institute:					
(Health research and education)	BA	506,277	546,605	^K 583,000	36,395
552	O	397,422	522,405	550,350	27,945
(Health planning and construction).....554	BA	20,607	22,000	22,000	
	O	25,641	34,781	31,451	-3,330
Total, National Cancer Institute.	BA	526,884	568,605	605,000	36,395
	O	423,063	557,186	581,801	24,615
National Heart and Lung Institute	BA	286,334	286,363	^K 292,794	6,431
552	O	269,311	306,205	293,000	-13,205
National Institute of Dental Research	BA	43,949	42,375	^K 43,536	1,161
552	O	43,096	48,261	40,010	-8,251
National Institute of Arthritis, Metabolism and Digestive Diseases.....552	BA	153,541	144,648	^K 148,409	3,761
	O	149,182	172,747	147,236	-25,511
National Institute of Neurological Diseases and Stroke.....552	BA	121,291	111,915	^K 114,955	3,040
	O	118,107	128,614	121,230	-7,384
National Institute of Allergy and Infectious Diseases.....552	BA	111,044	105,477	^K 108,711	3,234
	O	104,815	110,638	110,902	264
National Institute of General Medical Sciences.....552	BA	168,328	156,576	^K 161,630	5,054
	O	161,037	176,000	178,233	2,233
National Institute of Child Health and Human Development.....552	BA	125,259	117,963	^K 106,062	-11,901
	O	117,834	134,732	116,374	-18,358
National Institute on Aging.....552	BA			^K 16,190	16,190
	O			9,394	9,394
National Eye Institute.....552	BA	41,166	37,621	^K 39,201	1,580
	O	37,110	41,250	39,228	-2,022
National Institute of Environmental Health Sciences.....552	BA	28,365	28,027	^K 31,113	3,086
	O	27,894	31,287	30,552	-735

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
NATIONAL INSTITUTES OF HEALTH—Continued					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Research resources	552 BA	128,057	86,940	^A 81,058	423
			^F -6,305		
	O	85,850	105,122	103,039	-2,083
John E. Fogarty International Center for Advanced Study in the Health Sciences	552 BA	4,544	4,524	4,540	16
	O	4,080	5,138	4,546	-592
National Library of Medicine	552 BA	26,293	28,065	28,815	750
	O	26,138	27,000	27,000	
Buildings and facilities: Indefinite	552 BA	8,000	3,000	3,000	
	O	2,212	8,308	10,360	2,052
Office of the Director	552 BA	12,852	17,192	19,986	2,468
			^G 326		
	O	13,407	17,678	19,940	2,262
Intragovernmental funds:					
General research support grants ..	552 O	18,257			
National Institutes of Health Management fund	552 O	-6,277	-2,000		2,000
Grants management fund	554 O	6,862			
Service and supply fund	552 BA	69			
	O	751	-53	90	143
Total Federal funds National Institutes of Health.	BA	1,785,976	1,733,312	1,805,000	71,688
	O	1,602,729	1,868,113	1,832,935	-35,178
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH					
ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Alcohol, drug abuse, and mental health:					
(Health care services)	551 BA	420,223	372,877	^A 371,629	1,078
			^F -2,326		
	O	257,620	427,890	396,543	-31,347
(Health research and education)	552 BA	257,678	199,916	^A 177,452	-22,464
	O	231,262	265,410	220,791	-44,619
(Prevention and control of health problems)	553 BA	100,710	104,671	^A 104,546	-125
	O	87,081	103,877	100,527	-3,350
(Health planning and construction)	554 BA	14,250			
	O	15,248	21,256	15,542	-5,714
Total, Alcohol, drug abuse, and mental health.	BA	792,861	675,138	653,627	-21,511
	O	591,211	818,433	733,403	-85,030
Saint Elizabeths Hospital	551 BA		^A 134		
Current, indefinite	BA	40,875	45,240		-47,700
			^G 2,326		
	O	40,388	47,554	4,906	-42,782
			^A 134		
Payment to Saint Elizabeths Hospital	551 BA			^A 48,064	48,064
	O			^A 48,064	48,064

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH					
ADMINISTRATION—Continued					
Federal Funds—Continued					
Public enterprise funds:					
Operation of commissary, Lexington Clinical Research Center.....551	O	4			
Intragovernmental funds:					
Working capital fund, Lexington Clinical Research Center.....551	O	-28	-66	-21	45
Total Federal funds Alcohol, Drug Abuse, and Mental Health Administration.	BA O	<u>833,736</u> 631,575	<u>722,838</u> 866,055	<u>701,691</u> 786,352	<u>-21,147</u> -79,703
HEALTH RESOURCES ADMINISTRATION					
Federal Funds					
General and special funds:					
Health resources:					
(Health research and education) 552	BA	681,904	437,832 F-777	421,891	-15,164
	O	521,709	567,441	445,497	-121,944
(Health planning and construction).....554	BA	434,193	-271,832 466,500	189,596	394,928
	O	407,303	488,874 423,500	468,917 443,000	-457
Total, Health resources.....	BA O	<u>1,116,097</u> 929,012	<u>231,723</u> 1,079,815	<u>611,487</u> 957,414	<u>379,764</u> -122,401
Public enterprise funds:					
Medical facilities guarantee and loan fund.....554	BA O	..... 26,088	..... 8,177	10,000 16,113	10,000 7,936
Health education loans.....552	BA O	4,000 802	2,268 2,268	2,284 2,284	16 16
Nurse training fund.....552	BA O	..... -447	1,732 1,732	1,716 1,716	-16 -16
Total Federal funds Health Resources Administration.	BA O	<u>1,120,097</u> 955,455	<u>235,723</u> 1,091,992	<u>625,487</u> 977,527	<u>389,764</u> -114,465
OFFICE OF ASSISTANT SECRETARY FOR HEALTH					
Federal Funds					
General and special funds:					
Assistant Secretary for Health.....554	BA	12,945	30,215 6777	23,288	-7,704
	O	12,302	12,849	36,812	23,963
Retirement pay and medical benefits for commissioned officers: Indefinite.....551	BA O	34,251 31,633	39,200 34,013	45,013 42,321	5,813 8,308
Scientific activities overseas (special foreign currency program).....552	BA O	1,912 11,499	..... 10,266	..... 12,583	..... 2,317
Intragovernmental funds:					
Service and supply fund.....551	BA O	44 -84	..... -245	..... -119	..... 126

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
OFFICE OF ASSISTANT SECRETARY FOR HEALTH—Continued					
Federal Funds—Continued					
Intragovernmental funds:—Continued					
Consolidated working funds.....552	O	-1,097			
Total Federal funds Office of Assistant Secretary for Health.	BA	49,152	70,192	68,301	-1,891
	O	54,253	56,883	91,597	34,714
Trust Funds					
Public Health Service trust funds:	BA	1,448	1,463	1,527	64
Permanent, indefinite.....554	O	1,156	1,664	1,556	-108
EDUCATION DIVISION					
Office of Education					
Federal Funds					
General and special funds:					
Elementary and secondary education 501	BA	2,045,168	2,219,819	^K130,500	120,899
Appropriation, Permanent.....	BA			2,210,218	
	O	1,666,900	1,890,552	2,193,395	302,843
Indian education.....501	BA	40,000	42,000	42,055	21
	O	15,694	38,805	39,000	195
School assistance in federally affected areas.....501	BA	593,416	656,016	^K56,000	-390,016
	O	558,527	630,508	^J210,000	-259,018
				^J213,990	
				^J157,500	
Emergency school aid.....501	BA	258,193	75,000	101,700	26,700
	O	204,575	206,955	122,277	-84,678
Education for the handicapped.....501	BA	147,079	147,109	^K75,000	27,891
Permanent.....	BA			100,000	
	O	122,744	125,000	138,000	13,000
Occupational, vocational, and adult education.....501	BA	588,549	641,964	^K45,712	-5,746
Permanent.....	BA	7,161	7,161	^J523,006	
	O	569,638	630,955	74,661	
				386,456	15,440
				^J259,939	
Higher education.....502	BA	1,860,497	2,072,971	2,005,541	-137,530
Permanent.....	BA	2,700	^K67,400		
Reappropriation.....	BA	43,000	2,700		
	O	1,176,308	1,763,000	2,030,000	240,400
			^K47,000	^K20,400	
Library resources.....503	BA	163,124	118,041	10,000	-100,250
			^J15,000	^J20,000	
			^F-2,791		
	O	149,896	169,489	114,500	-44,489
				^J10,500	
Educational development.....503	BA	177,510	-32		32
	O	246,112	160,000	43,046	-116,954
Innovative and experimental programs.....503	BA			38,993	38,993
	O			5,829	5,829

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
EDUCATION DIVISION—Continued					
Office of Education—Continued					
Federal Funds—Continued					
General and special funds—Continued					
Educational activities overseas	BA	1,000	1,000	2,000	1,000
(special foreign currency program)	O	1,908	3,676	1,776	-1,900
503					
Salaries and expenses: Indefinite.	BA	87,523	114,400	112,525	-4,220
503	O	77,057	^G 2,345 112,000	105,309	-6,691
Public enterprise funds:					
Student loan insurance fund.....	BA	88,668	115,000	201,787	4,187
502	O	83,823	^A 82,600 129,357	155,787	16,102
Authority to spend public debt	BA	20,000	.....	.....	.....
receipts, Permanent.	O	83,823	^A 46,464	^A 36,136	.....
Higher education facilities loan and	BA	2,948	2,701	2,192	-509
insurance fund.....	O	1,340	1,500	1,500	.....
502	O	12,081	11,268	9,605	-1,663
Permanent, indefinite.....					
Intragovernmental funds:					
Consolidated working fund.....	O	-348	.....	.....	.....
503					
Total Federal funds Office of	BA	6,127,876	6,381,938	5,963,390	-418,548
Education.	O	4,884,915	5,965,029	6,043,445	78,416
Trust Funds					
Special statistical compilations and	BA	19	20	21	1
surveys: Permanent, indefinite.....	O	.....	39	26	-13
503					
National Institute of Education					
Federal Funds					
General and special funds:					
National Institute of Education.....	BA	75,700	70,000	^A 80,000	9,643
503	O	96,635	^G 357 82,200	84,363	2,163
Office of the Assistant Secretary for					
Education					
Federal Funds					
General and special funds:					
Salaries and expenses:					
(Higher education).....	BA	10,000	11,500	17,500	6,000
502	O	.....	9,919	11,500	1,581
(Research and general education	BA	1,846	2,307	25,334	22,971
aids).....	O	1,488	^G 56 2,129	17,144	15,015
503					
Total, Salaries and expenses.....	BA	11,846	13,863	42,834	28,971
	O	1,488	12,048	28,644	16,596
Total Federal funds Office of	BA	11,846	13,863	42,834	28,971
the Assistant Secretary for	O	1,488	12,048	28,644	16,596
Education.					
Total Federal funds Education	BA	6,215,422	6,466,158	6,086,224	-379,934
Division.	O	4,983,038	6,059,277	6,156,452	97,175
Total trust funds Education	BA	19	20	21	1
Division.	O	.....	39	26	-13

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
SOCIAL AND REHABILITATION SERVICE					
<i>Federal Funds</i>					
General and special funds:					
Public assistance:					
(Social services).....506	BA	1,446,452	1,491,899	2,066,698	574,799
	O	1,472,201	1,463,622	2,063,613	599,991
(Health care services).....551	BA	5,016,075	6,293,932	7,766,000	1,472,068
	O	5,818,391	6,115,557	7,766,000	1,650,443
(Public assistance and other income supplements).....604	BA	5,200,252	4,313,000	5,166,387	853,387
	O	5,423,354	4,302,073	5,166,387	864,314
(Social services).....506	BA		4508,378		-976,378
	BA		410,000	4478,000	
	O		4508,378		-976,378
	O		410,000	4478,000	
(Health care services).....551	BA		4672,443		-1,083,443
	BA		4199,000	4610,000	
	O		4672,443		-1,083,443
	O		4199,000	4610,000	
(Public assistance and other income supplements).....604	BA		4548,927		-929,927
	BA		4118,000	4499,000	
	O		4548,927		-929,927
	O		4118,000	4499,000	
Total, Public assistance.....	BA	11,662,779	13,501,579	13,412,085	-89,494
	O	12,713,946	13,284,000	13,409,000	125,000
Work incentives.....504	BA	340,443	210,000	330,000	120,000
	O	339,862	316,000	315,000	-1,000
Salaries and expenses.....506	BA	71,241	63,819	72,775	6,953
	O		62,003		
	O	62,737	66,927	72,077	5,150
Assistance to refugees in the United States.....604	BA	129,000	87,000	40,300	-46,700
	O	107,770	86,000	54,000	-32,000
Intragovernmental funds:					
Consolidated working fund.....506	O	1,049			
Total Federal funds Social and Rehabilitation Service.	BA	12,203,463	13,864,401	13,855,160	-9,241
	O	13,225,364	13,752,927	13,850,077	97,150
SOCIAL SECURITY ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Payments to social security trust and other funds:					
(Health care services).....551	BA	2,616,393	2,846,000	3,609,383	653,383
	O	2,527,706	2,847,567	3,609,383	651,816
				4110,000	
				4110,000	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
SOCIAL SECURITY ADMINISTRATION—Con.					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Payments to social security trust and other funds:—Continued					
(General retirement and disability insurance).....601	BA	493,788	499,323	565,872	46,307
	O	493,788	420,242	565,872	46,307
			499,323		
			420,242		
Total, Payments to social security trust and other funds.	BA	3,110,181	3,365,565	4,065,255	699,690
	O	3,021,494	3,367,132	4,065,255	698,123
Special benefits for disabled coal miners.....601	BA	1,013,925	876,089	999,778	19,038
			80,844		
			807		
	O	1,000,055	888,896	989,778	9,038
			174,844		
				6,000	
				23,000	
Supplemental security income program.....604	BA	2,211,636	4,774,000	5,538,523	596,421
			83,102		
	O	2,256,654	4,629,521	5,542,688	745,065
			83,102		
				85,000	
Intragovernmental funds:					
Consolidated working fund.....601	O	—933			
Total Federal funds Social Security Administration.	BA	6,335,742	9,180,407	10,495,556	1,315,149
	O	6,277,270	9,043,495	10,495,721	1,452,226
Trust Funds					
Federal old-age and survivors insurance trust fund: Permanent, indefinite.601	BA	50,935,184	58,324,712	61,820,364	3,495,652
Limitation on salaries and expenses..	O	49,483,237	56,565,979	64,832,418	8,266,439
		(1,887,898)	(2,004,729)	(2,373,132)	(325,813)
			(42,590)		
Limitation on construction.....			(8,232)	(6,300)	(—1,932)
Limitation on salaries and expenses..			(78,668)		(—78,668)
Federal disability insurance trust fund:	BA	6,768,122	7,768,642	8,251,014	482,372
Permanent, indefinite.....601	O	6,384,075	7,984,971	9,469,829	1,484,858
Federal hospital insurance trust fund:	BA	11,609,785	12,473,072	13,583,401	1,110,329
Permanent, indefinite.....551	O	8,064,753	10,187,600	11,709,613	1,522,013
Federal supplementary medical insurance trust fund: Permanent, indefinite.....551	BA	3,809,254	4,294,735	4,970,032	675,297
	O	3,282,799	3,970,606	4,659,698	689,092
Social Security Trust Funds:					
(Health care services): Indefinite	BA		9,000	20,000	11,000
551	O		255,000	1,379,000	1,124,000
(General retirement and disability insurance):	BA			117,000	117,000
Indefinite.....601	O		60,000	3,194,000	3,134,000
Total, Social Security Trust Funds.	BA		9,000	137,000	128,000
	O		315,000	4,573,000	4,258,000
Total trust funds Social Security Administration.	BA	73,122,345	82,070,161	88,761,811	5,891,650
	O	67,214,864	78,394,156	86,098,558	7,704,402

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
SPECIAL INSTITUTIONS					
<i>Federal Funds</i>					
General and special funds:					
American Printing House for the Blind.....501	BA	1,818	1,967	2,408	441
	O	1,818	1,967	2,408	441
National Technical Institute for the Deaf.....502	BA	6,487	9,819	9,836	17
	O	12,168	11,731	9,500	-2,231
Gallaudet College.....502	BA	15,012	27,542	22,435	-13,159
			18,052		
	O	19,286	38,040	22,387	-15,939
			1286		
Howard University.....502	BA	62,146	79,650	84,158	2,458
			12,050		
	O	79,228	81,080	84,066	936
			12,050		
Total Federal funds Special Institutions.	BA	85,463	129,080	118,837	-10,243
	O	112,500	135,154	118,361	-16,793
ASSISTANT SECRETARY FOR HUMAN DEVELOPMENT					
<i>Federal Funds</i>					
General and special funds:					
Human development:					
(Elementary, secondary, and vocational education).....501	BA	423,485	477,522	482,678	5,156
	O	420,949	449,148	481,289	32,141
(Social services) .....506	BA	1,037,810	1,038,943	1,046,915	23,672
			115,700		
	O	958,445	1,074,496	1,079,401	6,361
			18,578	7,122	
Total, Human development	BA	1,461,295	1,500,765	1,529,593	28,828
	O	1,379,394	1,515,066	1,553,568	38,502
Research and training activities overseas (special foreign currency program).....506	O	2,777	3,000	3,000	
Total Federal funds Assistant Secretary for Human Development.	BA	1,461,295	1,500,765	1,529,593	28,828
	O	1,382,171	1,518,066	1,556,568	38,502
DEPARTMENTAL MANAGEMENT					
<i>Federal Funds</i>					
General and special funds:					
Office for Civil Rights.....751	BA	18,888	22,207	25,147	2,285
			655		
	O	13,754	23,413	25,756	2,343
Office of Consumer Affairs.....506	BA	1,222	1,415	1,488	23
			50		
	O	1,048	1,513	1,579	66
General Departmental management: (Community development).....451	BA	30,900			
	O	4,449	26,451		-26,451

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
DEPARTMENTAL MANAGEMENT—Continued				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
General Departmental management:				
—Continued.				
(Public assistance and other supplements).....604	BA 88,831	103,532 ¹⁸⁷	93,035	-13,048
		2,464 ⁴⁸³		
	O 68,372	96,259 ⁴⁴	111,974	15,636
Total, General Departmental management.	BA 119,731	106,083	93,035	-13,048
	O 72,821	122,793	111,978	-10,815
Policy research .....604	BA		29,260	29,260
	O		12,142	12,142
Allied services .....506	BA	20,000	20,000	
	O		5,000	5,000
Intragovernmental funds:				
Working capital fund.....506	O	-2,347	-500	-7,100
Consolidated working fund, Office of the Secretary.....506	O	-2,742	654	1,938
Total Federal funds	BA 139,841	150,410	168,930	18,520
Departmental Management.	O 82,534	153,035	156,609	3,574
SUMMARY				
Federal funds:				
(As shown in detail above)	BA 31,725,640	35,543,671	36,799,085	1,255,414
	O 30,511,429	36,000,678	37,477,992	1,477,314
Deductions for offsetting receipts:				
Intrafund transactions .....902	BA } -21,113	-21,500	-21,500	
	O }			
Proprietary receipts from the public.....500	BA } -4,197	-36,226	-36,107	119
	O }			
550	BA } -5,891	-38,791	-38,816	-25
	O }			
600	BA } -34,000	-34,000		
	O }			
800	BA } -880	-972	-916	56
	O }			
902	BA } -3,464	-2,700	-2,793	-93
	O }			
Total Federal funds.....	BA 31,690,095	35,409,482	36,664,953	1,255,471
	O 30,475,884	35,866,489	37,343,860	1,477,371
Trust funds:				
(As shown in detail above)	BA 73,123,812	82,871,644	88,763,359	5,891,715
	O 67,216,027	78,395,859	86,100,140	7,704,281
Deductions for offsetting receipts:				
Intrafund transactions .....601	BA } -930,912	-980,000	-1,045,000	-65,000
	O }			
902	BA } -3,675	-2,160	-6,000	-3,840
	O }			
Proprietary receipts from the public.....503	BA } -19	-20	-21	-1
	O }			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
SUMMARY—Continued					
Trust funds:—Continued					
551	BA } O }	-47	50	50	.....
554	BA } O }	-1,019	-1,208	-1,275	-67
601	BA } O }	-61	-61	-61	.....
Total trust funds.....	BA O	<u>72,188,079</u> 66,280,294	<u>81,888,145</u> 77,412,360	<u>87,710,952</u> 85,047,733	<u>5,822,807</u> 7,635,373
Interfund transactions.....	551 BA } O }	-2,527,706	-2,847,567	-3,499,383	-651,816
	601 BA } O }	-493,788	-499,323	-515,317	-15,994
Total Department of Health, Education, and Welfare.	BA O	<u>100,856,680</u> 93,734,684	<u>113,950,737</u> 109,931,959	<u>120,361,205</u> 118,376,893	<u>6,410,468</u> 8,444,934

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**HOUSING PRODUCTION AND MORTGAGE
CREDIT: FEDERAL HOUSING ADMINISTRATION
AND GOVERNMENT NATIONAL MORTGAGE
ASSOCIATION**

Federal Funds**General and special funds:**

Annual contributions for assisted housing: 604

Contract authority.....	BA	5,600,000	44,520,070	26,063,000	} -18,762,014
Permanent	BA	369,130	338,944	34,000	

Salaries and expenses, housing production and mortgage credit programs.....	BA	5,246	13,233	14,100	427
	O	5,246	13,673	14,100	427

Public enterprise funds:

Nonprofit sponsor assistance.....604 O -375 -1,077 -1,053 24

Low-rent public housing—loans and other expenses.....604 O 12,169

College housing—loans and other expenses.....502 BA 12,946 15,089 14,098 } 668,326

Appropriation, Permanent, indefinite. BA 404 405 402 }

Contract authority..... BA -669,320 }
O -36,028 -47,000 -60,000 -13,000

Housing for the elderly or handicapped fund.....401 O -13,537 -1,784 1,784

Federal Housing Administration fund: 401

Authority to spend public debt receipts, Permanent, indefinite. BA 817,403 875,000 800,000 -75,000

Limitation on administrative expenses. O 862,767 792,000 730,000 -62,000
(15,445) (13,803) (16,145) (1,915)Limitation on nonadministrative expenses. (176,796) (190,500) (193,962) (-2,003)
P(5,465)

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued					
HOUSING PRODUCTION AND MORTGAGE					
CREDIT: FEDERAL HOUSING ADMINISTRATION AND GOVERNMENT NATIONAL MORTGAGE ASSOCIATION—Continued					
Federal Funds—Continued					
Public enterprise funds—Continued					
Special assistance functions fund	BA	4,967	5,434	4,745	–3,000,740
401					
Appropriation, Permanent, indefinite.	BA	3,577	3,533	3,482	
Authority to spend public debt receipts, Permanent, indefinite.	BA		3,000,000		
	O	41,772	260,933	385,183	124,250
Management and liquidating functions fund.....401	O	–66,241	–46,649	–28,977	17,672
Limitation on administrative expenses, Government National Mortgage Association.		(920)	(1,159) 2(33)}	(1,360)	(168)
Guarantees of mortgage-backed securities.....401	O	–7,895	–8,170	–9,536	–1,366
Participation sales fund:					
(Mortgage credit and thrift insurance).....401	O	11,918	5,226	5,917	691
(Other advancement and regulation of commerce)....403	O	–2,514	–1,273	–1,783	–510
(Community development).....451	O	363	2,140	1,920	–220
(Higher education).....502	O	1,026	1,917	4,921	3,004
(Health research and education) 552	O	–66	96	56	–40
(Veterans housing).....704	O	19,674	–8,456	–10,499	–2,043
Total, Participation sales fund..	O	30,401	–350	532	882
Total Federal funds Housing Production and Mortgage Credit: Federal Housing Administration and Government National Mortgage Association.	BA	6,813,673	48,102,828	26,933,827	–21,169,001
	O	828,279	961,576	1,030,249	68,673
HOUSING MANAGEMENT					
Federal Funds					
General and special funds:					
Housing payments.....604					
Liquidation of contract authority....	O	(1,944,195) 1,788,326	(2,300,000) 2,130,000	(2,245,000) 2,398,000	(–55,000) 268,000
Payments for operation of low income housing projects: 604					
Contract authority.....	BA			525,000	525,000
Liquidation of contract authority....				(525,000)	(525,000)
	O			210,000	210,000
Salaries and expenses, housing management programs.....604	BA	24,521	23,400 2597}	28,400	4,303
	O	24,521	24,097	28,400	4,303
Counseling services.....506	O	1,519	388		–388

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued					
HOUSING MANAGEMENT—Continued					
Federal Funds—Continued					
Public enterprise funds:					
Community disposal operations fund 451	0	-1,213	-1,000	-1,000	.....
Rental housing assistance fund 604	0	-11,131	-14,000	-3,000	11,000
Revolving fund (liquidating programs) 451	BA	.....	.....	2,092	} 3,056
Appropriation, Permanent, indefinite.	BA	.....	.....	964	
	0	-4,902	-4,100	230,920	235,020
Intragovernmental funds:					
Disaster assistance fund 453	0	-3,482	-48,701	.....	48,701
Total Federal funds Housing Management.	BA	24,521	24,097	556,456	532,359
	0	1,793,638	2,086,684	2,863,320	776,636
COMMUNITY PLANNING AND DEVELOPMENT					
Federal Funds					
General and special funds:					
Community development grants 451	BA	.....	50,000	50,000	} 375,000
Contract authority.....	BA	.....	2,125,000	2,500,000	
Liquidation of contract authority....	0	.....	(2,125,000)	(2,500,000)	(375,000)
	0	.....	225,000	1,300,000	1,075,000
Comprehensive planning grants 451	BA	75,000	100,000	.....	-100,000
	0	101,302	110,000	60,000	-50,000
Salaries and expenses, community planning and development programs 451	BA	33,363	39,000	42,640	2,421
	0	33,363	40,219	42,640	2,421
Model cities programs 451	BA	150,000	123,375	.....	-123,375
	0	468,475	280,000	230,000	-50,000
Open space land programs 451	BA	25,000	.....	.....	.....
	0	79,928	75,000	.....	-75,000
Community development training and urban fellowship programs 451	0	2,935	3,279	.....	-3,279
Grants for neighborhood facilities 451	0	40,465	35,000	.....	-35,000
Grants for basic water and sewer facilities 451	0	136,055	140,000	.....	-140,000
URBAN RENEWAL FUND					
Federal Funds					
Public enterprise funds:					
Urban renewal fund-capital grants: 451					
Contract authority.....	BA	600,000	197,000	.....	-197,000
Liquidation of contract authority....	0	(600,000)	(197,000)	.....	(4,665)
Liquidation of contract authority....	0	.....	.....	(201,665)	.....
	0	1,210,588	1,200,000	1,200,000	.....
Urban renewal fund-loans and planning advances 451	0	-84,567	50,000	50,000	.....
Total Federal funds, Urban Renewal Fund.	BA	600,000	197,000	.....	-197,000
	0	1,126,021	1,250,000	1,250,000	.....
Federal Funds					
Public enterprise funds:					
Rehabilitation loan fund 451	0	4,845	88,000	6,714	-81,286

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued					
COMMUNITY PLANNING AND DEVELOPMENT					
—Continued					
URBAN RENEWAL FUND—Continued					
Federal Funds—Continued					
Public enterprise funds—Continued					
Public facility loans.....451	BA	1,908	2,360	.....	—3,358
Appropriation, Permanent, indefinite.	BA	992	998	.....
	O	18,284	15,000	.....	—15,000
Total Federal funds Community Planning and Development.	BA	886,263	2,638,952	2,592,640	—46,312
	O	2,011,673	2,261,498	2,889,354	627,856
NEW COMMUNITIES ADMINISTRATION					
Federal Funds					
General and special funds:					
New community assistance grants 451	O	686	2,500	3,000	500
Public enterprise funds:					
New communities fund.....451	O	—3,704	700	—1,163	—1,863
Total Federal funds New Communities Administration.	O	—3,018	3,200	1,837	—1,363
FEDERAL INSURANCE ADMINISTRATION					
Federal Funds					
Public enterprise funds:					
National insurance development fund 403	O	—4,269	—6,000	—7,000	—1,000
National flood insurance fund.....453	BA	20,000	50,000	75,000	25,000
Authority to spend public debt receipts.	BA	250,000	.....	.....
	O	51,463	68,330	128,000	59,670
Total Federal funds Federal Insurance Administration.	BA	270,000	50,000	75,000	25,000
	O	47,194	62,330	121,000	58,670
OFFICE OF INTERSTATE LAND SALES REGISTRATION					
Federal Funds					
General and special funds:					
Interstate land sales (special fund) 403	BA	.....	.....	2,726	2,701
Permanent, indefinite.....	BA	688	925	900	
	O	1,460	2,391	3,626	1,235
POLICY DEVELOPMENT AND RESEARCH					
Federal Funds					
General and special funds:					
Research and technology.....451	BA	65,000	65,000	57,000	—8,000
	O	58,382	56,000	61,000	5,000
Salaries and expenses, policy development and research.....451	BA	.....	6,130	7,210	890
	O	.....	6,190	.....
	O	.....	6,320	7,210	890
Total Federal funds Policy Development and Research.	BA	65,000	71,320	64,210	—7,110
	O	58,382	62,320	68,210	5,890

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued					
FAIR HOUSING AND EQUAL OPPORTUNITY					
<i>Federal Funds</i>					
General and special funds:					
Fair housing and equal opportunity	BA	9,777	11,543	12,735	848
751			²³⁴⁴		
0		9,777	11,887	12,735	848
DEPARTMENTAL MANAGEMENT					
<i>Federal Funds</i>					
General and special funds:					
General departmental management	BA	6,161	5,413	5,905	358
451			²¹³⁴		
0		6,161	5,547	5,905	358
Salaries and expenses, Office of	BA	3,253	3,425	3,765	217
General Counsel.....451			²¹²³		
0		3,253	3,548	3,765	217
Salaries and expenses, Office of	BA	6,708	6,626	7,245	423
Inspector General.....451			²¹⁹⁶		
0		6,708	6,822	7,245	423
Administration and staff services	BA	11,650	18,928	22,745	3,490
451			²³²⁷		
0		11,650	19,255	22,745	3,490
Regional management and services	BA	19,143	28,563	28,795	-439
451			²⁶⁷¹		
0		19,143	29,234	28,795	-439
Urban transportation.....404	0	979	1,000	1,269	269
Low income-housing demonstration	0	-98	1,326		-1,326
programs.....451					
Intragovernmental funds:					
Administrative operations fund.....451	0	-719	1,500		-1,500
Working capital fund.....451	0	-1,844	78	100	22
Consolidated working fund.....451	0	167	362		-362
Total Federal funds	BA	46,915	64,406	68,455	4,049
Departmental Management.	0	45,400	68,672	69,824	1,152
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	8,116,837	50,964,415	30,306,949	-20,657,466
0		4,792,785	5,520,558	7,060,155	1,539,597
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-6,966	-3,797	-5,197	-1,400
public.....450	0				
902	BA	-2	-2	-2	
0	0				
Total Department of Housing	BA	8,109,869	50,960,616	30,301,750	-20,658,866
and Urban Development.	0	4,785,817	5,516,759	7,054,956	1,538,197

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR					
LAND AND WATER RESOURCES					
Bureau of Land Management					
Federal Funds					
General and special funds:					
Management of lands and resources 302	BA	116,721	153,356	186,989	11,243
			^{19,950}		
			^{2,440}		
	O	105,825	150,947	176,653	6,756
			^{19,450}	⁴⁵⁰⁰	
Construction and maintenance.....302	BA	6,800	6,725	9,061	2,336
	O	6,111	8,165	8,935	770
Public lands development roads and trails: 302					
Contract authority.....	BA	20,000	4,891		-5,109
Permanent.....	BA		10,000		
Liquidation of contract authority....		(4,000)	(4,070)	(4,683)	(613)
	O	3,176	4,070	4,683	613
Oregon and California grant lands (special fund): Indefinite.....302	BA	29,307	38,200	38,200	
	O	20,058	26,639	31,436	4,797
Range improvements (special fund): Indefinite.....302	BA	3,242	4,187	5,450	1,263
	O	2,925	4,278	5,200	922
Recreation development and operation of recreation facilities (special fund): Indefinite.....302	BA	165	242	300	58
	O	146	210	260	50
Permanent appropriations (special funds):					
(Conservation and land management): Permanent, indefinite.....302	BA	1,785	2,002	2,002	
	O	1,378	2,002	2,002	
(Other general purpose fiscal assistance): Permanent, indefinite.....852	BA	106,562	161,048	195,508	34,460
	O	106,384	161,048	195,508	34,460
Total, Permanent appropriations (special funds).	BA	108,347	163,050	197,510	34,460
	O	107,762	163,050	197,510	34,460
Total Federal funds Bureau of Land Management.	BA	284,582	393,259	437,510	44,251
	O	246,003	376,809	425,177	48,368
Trust Funds					
Bureau of Land Management trust funds: Permanent, indefinite.....302	BA	632	650	650	
	O	496	647	640	-7
Bureau of Reclamation					
Federal Funds					
General and special funds:					
General investigations.....301	BA	16,850	19,427	20,485	1,058
	O	17,401	19,200	22,432	3,232
Loan program.....301	BA	18,422	13,825	15,515	1,690
	O	12,458	14,500	14,855	355
Recreational and fish and wildlife facilities, Upper Colorado River storage project.....303	BA	600	1,654	1,525	-129
	O	1,546	1,300	995	-305
Colorado River Basin Salinity control projects.....301	BA		27,650	19,670	-7,980
	O		13,800	25,120	11,320
Emergency fund (special fund).....301	BA	600	600	1,000	400
	O	616	1,100	1,000	-100

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
LAND AND WATER RESOURCES—Continued					
<i>Bureau of Reclamation—Continued</i>					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Construction and rehabilitation (special fund).....301	BA O	194,197 233,046	244,123 260,031	298,681 289,961	54,558 29,930
Operation and maintenance (special fund).....301	BA O	89,000 86,342	97,000 93,300 9,821	131,810 127,060 9,821	24,989 23,939
General administrative expenses (special fund).....301	BA O	18,320 18,403	20,300 20,767 620	21,420 21,373	500 606
Other miscellaneous appropriations (special funds): Permanent.....852	BA	600	600	600	-300
Permanent, indefinite.....	BA O	2,123 2,771	2,700 3,290	2,400 3,000	-290
Public enterprise funds:					
Colorado River Basin project.....301	BA	13,500	23,000	29,240	-6,260
Contract authority, Permanent.....	BA	4,000	12,500		
Liquidation of contract authority....	O	(52,500)	(32,800)	(17,440)	(-15,360)
	O	62,209	49,875	46,145	-3,730
Upper Colorado River storage project 301	BA O	24,426 13,862	22,967 24,118	38,635 38,630	15,668 14,512
Continuing fund for emergency expenses, Fort Peck project.....301	O	-731	-187		187
Intragovernmental funds:					
Consolidated working fund.....301	O	-171	604		-604
Total Federal funds Bureau of Reclamation.	BA O	382,638 447,752	496,787 511,519	580,981 590,571	84,194 79,052
Trust Funds					
Reclamation trust funds: Permanent 301	BA O	2,162 2,056	8,274 6,000	11,385 11,500	3,111 5,500
<i>Office of Water Research and Technology</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....301	BA O	17,396 26,610	19,792 23,492	18,327 19,070	-1,465 -4,422
Intragovernmental funds:					
Consolidated working fund.....306	O	156	85		-85
Total Federal funds Office of Water Research and Technology.	BA O	17,396 26,766	19,792 23,577	18,327 19,070	-1,465 -4,507
Trust Funds					
Cooperation with foreign agencies: Permanent.....301	BA	-39	-7		7
Liquidation of contract authority.....	O	(59)	(7)		(-7)
	O	-172	10		-10
Total Federal funds Land and Water Resources.	BA O	684,616 720,521	909,838 911,905	1,036,818 1,034,818	126,980 122,913
Total trust funds Land and Water Resources.	BA O	2,755 2,380	8,917 6,657	12,035 12,140	3,118 5,483

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
FISH AND WILDLIFE AND PARKS					
Bureau of Outdoor Recreation					
Federal Funds					
General and special funds:					
Salaries and expenses.....303	BA	4,696	5,210 "170	5,645	265
	O	4,385	5,365	5,563	198
Land and water conservation (special fund): Indefinite.....303	BA	76,195	300,000	300,000	
Contract authority, Permanent.....	BA	30,000	30,000	30,000	
	O	248,488	256,000	292,000	36,000
Intragovernmental funds:					
Consolidated working fund.....303	O	97			
Total Federal funds Bureau of Outdoor Recreation.	BA	110,891	335,380	335,645	265
	O	252,970	261,365	297,563	36,198
United States Fish and Wildlife Service					
Federal Funds					
General and special funds:					
Resource management.....303	BA	86,972	101,126 "452 "2,220	112,433	8,635
	O	83,307	100,346	107,143	6,797
Construction and anadromous fish 303	BA	8,127	14,047	6,727	-7,320
	O	9,026	11,475	9,390	-2,085
Migratory bird conservation account (special fund): Indefinite.....303	BA	3,500	1,000		-1,000
Permanent, indefinite.....	BA	10,220	12,000	12,000	
	O	12,544	17,632	14,000	-3,632
Miscellaneous appropriations (special funds):					
(Recreational resources):					
Permanent, indefinite.....303	BA	65,344	75,059	76,315	1,256
	O	51,185	63,677	67,400	3,723
(Other general purpose fiscal assistance): Permanent, indefinite.....852	BA	4,038	4,100	4,200	100
	O	4,034	4,100	4,200	100
Total, Miscellaneous appropriations (special funds).	BA	69,382	79,159	80,515	1,356
	O	55,219	67,777	71,600	3,823
Intragovernmental funds:					
Consolidated working fund.....303	O	233	100	100	
Total Federal funds United States Fish and Wildlife Service.	BA	178,201	210,004	211,675	1,671
	O	160,329	197,330	202,233	4,903
Trust Funds					
Contributed funds: Permanent, indefinite.....303	BA	1,578	1,663	2,063	400
	O	1,595	1,700	1,800	100
National Park Service					
Federal Funds					
General and special funds:					
Operation of the national park system.....303	BA	193,443	209,325 "5,478 "5,335	240,121	19,983
	O	170,890	212,120	229,594	17,474

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
FISH AND WILDLIFE AND PARKS—Continued					
<i>National Park Service—Continued</i>					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Planning and construction.....303	BA	20,012	58,112	22,800	-35,312
	O	39,778	65,351	54,080	-11,271
Road construction: 303					
Contract authority.....	BA	195,000	-10,461		-94,539
Permanent.....	BA		105,000		
Liquidation of contract authority....	O	(35,000)	(26,026)	(38,820)	(12,794)
	O	16,172	26,026	38,820	12,794
Preservation of historic properties 303	BA	15,842	24,375	24,516	40
	O		¹⁰¹		
	O	9,193	15,044	16,921	1,877
Planning, development, and operation of recreation facilities: Indefinite.....303	BA	27,300	11,900	18,000	6,100
	O	10,458	18,728	13,500	-5,228
John F. Kennedy Center for the Performing Arts.....303	BA	2,400	2,420	2,575	75
	O		⁸⁰		
	O	2,131	2,432	2,517	85
Miscellaneous permanent appropriations (special funds): Permanent, indefinite.....303	BA	281	290	300	10
	O	250	290	300	10
Intragovernmental funds:					
Consolidated working fund.....303	O	162			
Total Federal funds National Park Service.	BA	454,278	411,955	308,312	-103,643
	O	249,034	339,991	355,732	15,741
<i>Trust Funds</i>					
National Park Service trust funds: Permanent.....303	BA	2,751	3,000	3,000	
	O	1,448	3,000	3,000	
Total Federal funds Fish and Wildlife and Parks.	BA	743,370	957,339	855,632	-101,707
	O	662,333	798,686	855,528	56,842
Total trust funds Fish and Wildlife and Parks.	BA	4,329	4,663	5,063	400
	O	3,043	4,700	4,800	100
ENERGY AND MINERALS					
<i>Geological Survey</i>					
<i>Federal Funds</i>					
General and special funds:					
Surveys, investigations and research 252	BA	172,324	249,300	268,259	14,113
	O		²⁰⁶		
	O	177,639	238,029	265,778	27,749
Payment from proceeds, sale of water, Mineral Leasing Act of 1930: Permanent, indefinite.....301	BA	1			
Intragovernmental funds:					
Consolidated working fund.....252	O	724			
Total Federal funds Geological Survey.	BA	172,325	254,146	268,259	14,113
	O	178,363	238,029	265,778	27,749

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
ENERGY AND MINERALS—Continued					
Mining Enforcement and Safety					
Administration					
Federal Funds					
General and special funds:					
Salaries and expenses.....553	BA	58,713	67,913 } D900	79,500	10,687
	O	58,804	73,879	79,402	5,523
Intragovernmental funds:					
Consolidated working fund.....553	O	173			
Total Federal funds Mining	BA	58,713	68,813	79,500	10,687
Enforcement and Safety	O	58,977	73,879	79,402	5,523
Administration.					
Trust Funds					
Contributed funds: Permanent,	BA		139		-139
indefinite.....554	O		139		-139
Bureau of Mines					
Federal Funds					
General and special funds:					
Mines and minerals:					
(Energy).....305	BA	8,900	51,900 } D200	50,150	-1,950
	O	12,192	20,637	46,848	26,211
(Other natural resources).....306	BA	72,789	81,063 } D644	93,237	11,530
	O	70,520	79,334	91,489	12,155
Total, Mines and minerals.....	BA	81,689	133,807	143,387	9,580
	O	82,712	99,971	138,337	38,366
Miscellaneous appropriations.....306	O	87	200	200	
Public enterprise funds:					
Helium fund: 306					
Contract authority, Permanent.....	BA	47,500	47,500	47,500	
	O	-1,616	-86	487	573
Intragovernmental funds:					
Consolidated working fund.....306	O	-300	150	150	
Total Federal funds Bureau of	BA	129,189	181,307	190,887	9,580
Mines.	O	80,883	100,235	139,174	38,939
Trust Funds					
Contributed funds: Permanent.....306	BA	446	485	485	
	O	423	497	485	-12
Alaska Power Administration					
Federal Funds					
General and special funds:					
General investigations.....301	BA	513	540	660	120
	O	458	584	713	129
Operation and maintenance.....301	BA	756	760	840	80
	O	591	759	842	83
Total Federal funds Alaska	BA	1,269	1,300	1,500	200
Power Administration.	O	1,049	1,343	1,555	212

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
ENERGY AND MINERALS—Continued					
Bonneville Power Administration					
Federal Funds					
General and special funds:					
Construction	301 BA	97,487	66,679		-66,679
	O	97,065	40,711		-40,711
Operation and maintenance.....	301 BA	35,127	11,243		-11,243
	O	34,565	11,869		-11,869
Continuing fund (special fund):	BA	2,616			
Permanent, indefinite	301 O	2,616	500		-500
Public enterprise funds:					
Bonneville Power Administration fund	BA		94,078		-1,344,078
301					
Authority to spend public debt	BA		1,250,000		
receipts.	O		-34,330	-68,300	-33,970
Total Federal funds Bonneville	BA	135,230	1,422,000		-1,422,000
Power Administration.	O	134,246	18,750	-68,300	-87,050
Trust Funds					
Bonneville Power Administration trust	BA	20,113	6,727		-6,727
fund: Permanent, indefinite.....	301 O	18,552	9,839		-9,839
Southeastern Power Administration					
Federal Funds					
General and special funds:					
Operation and maintenance.....	301 BA	900	946	1,024	78
	O	758	946	1,024	78
Continuing fund (special fund):	BA	24			
Permanent, indefinite	301 O	24			
Total Federal funds	BA	924	946	1,024	78
Southeastern Power	O	782	946	1,024	78
Administration.					
Southwestern Power Administration					
Federal Funds					
General and special funds:					
Construction	301 BA	465	620	700	80
	O	828	850	700	-150
Operation and maintenance.....	301 BA	5,287	5,795	6,136	341
	O	3,543	5,954	6,136	182
Continuing fund (special fund):	BA		70		-70
Permanent.....	301 O		70		-70
Total Federal funds	BA	5,752	6,485	6,836	351
Southwestern Power	O	4,371	6,874	6,836	-38
Administration.					
Total Federal funds Energy and	BA	503,402	1,934,997	548,006	-1,386,991
Minerals.	O	458,671	440,056	425,469	-14,587
Total trust funds Energy and	BA	20,559	7,351	485	-6,866
Minerals.	O	18,975	10,475	485	-9,990

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
INDIAN AFFAIRS					
Bureau of Indian Affairs					
Federal Funds					
General and special funds:					
Operation of Indian programs:					
(Conservation and land management).....302	BA	26,607	25,958 15,000 2694	30,651	-1,001
	O	25,809	27,866 44,800	30,252 4200	-2,214
(Area and regional development).....452	BA	191,586	222,161 1,500 23,824	266,105	38,620
	O	186,384	236,293 1,200	262,885 4300	25,692
(Elementary, secondary, and vocational education).....501	BA	196,285	221,695 4,800	230,170	3,675
Liquidation of contract authority.	O	(793) 189,193	236,876	227,360	-9,516
Total, Operation of Indian programs.	BA	414,478	485,632	526,926	41,294
	O	401,386	507,035	520,997	13,962
Construction.....452	BA	54,607	61,804	61,400	-404
	O	48,917	66,262	72,000	5,738
Road construction:.....452					
Contract authority.....	BA	150,000	25,000		-100,000
Permanent.....	BA		75,000		
Liquidation of contract authority....	O	(43,000)	(59,500)	(66,705)	(7,205)
	O	55,604	64,000	68,001	4,001
Miscellaneous appropriations:					
(Area and regional development):	BA	11,611	12,010	12,666	656
Permanent, indefinite.....452	O	11,167	11,700	12,800	1,100
(Other general government) ...806	BA	70,000	70,000	70,000	-80
Permanent, indefinite.....	BA	295	2,280	2,200	
	O	70,295	72,285	72,200	-85
Total, Miscellaneous appropriations.	BA	81,906	84,290	84,866	576
	O	81,462	83,985	85,000	1,015
Public enterprise funds:					
Revolving fund for loans.....452	BA	900	38,000	12,000	-26,000
	O	-159	20,000	30,000	10,000
Indian loan guaranty and insurance fund.....452	BA		20,000	20,000	
	O		2,600	6,190	3,590
Liquidation of Hoonah Housing Project revolving fund.....452	O	3	13	13	
Intragovernmental funds:					
Consolidated working fund.....452	O	-4,375			
Total Federal funds Bureau of Indian Affairs.	BA	701,891	789,726	705,192	-84,534
	O	582,838	743,895	782,201	38,306
Trust Funds					
Miscellaneous trust funds:					
(Area and regional development).....452	BA	2,984	3,000	3,000	-19,400
Current, indefinite.....	BA	29,102	19,500	31,200	
Permanent, indefinite.....	BA	134,981	119,100	88,000	
	O	137,793	158,000	155,479	-2,521

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued				
INDIAN AFFAIRS—Continued				
Bureau of Indian Affairs—Continued				
Trust Funds—Continued				
Miscellaneous trust funds:—Con.				
(Other general government):	BA	70,000		
Permanent.....806				
Permanent, indefinite.....	BA	1,137		
	O	125,863		
Total, Miscellaneous trust funds.	BA	238,204	141,600	122,200
	O	263,656	158,000	155,479
Total trust funds Bureau of Indian Affairs.	BA	238,204	141,600	122,200
	O	263,656	158,000	155,479
Total Federal funds Indian Affairs.	BA	701,891	789,726	705,192
	O	582,838	743,895	782,201
Total trust funds Indian Affairs.	BA	238,204	141,600	122,200
	O	263,656	158,000	155,479
TERRITORIAL AFFAIRS				
Office of Territorial Affairs				
Federal Funds				
General and special funds:				
Administration of territories.....806	BA	14,500	14,450	15,000
	O	19,970	20,500	18,076
Trust territory of the Pacific Islands	BA	59,386	61,700	81,000
806			16,500	5,770
	O	63,842	65,300	77,000
			5,250	16,270
Micronesian claims fund, Trust Territory of the Pacific Islands.806	BA	1,400	10,000	8,600
	O	38	5,000	10,000
Office of the Comptroller for Guam (special fund): Permanent.....806	BA	420	625	600
	O	596	625	600
Internal revenue collections for the Virgin Islands (special fund): Permanent, indefinite.....852	BA	17,479	18,500	19,500
	O	17,329	17,579	18,500
Total Federal funds Office of Territorial Affairs.	BA	91,785	113,175	131,870
	O	101,775	114,254	140,446
SECRETARIAL OFFICES				
Office of the Solicitor and Office of the Secretary				
Federal Funds				
General and special funds:				
Office of the Solicitor, salaries and expenses.....306	BA	8,375	10,755	12,014
	O	7,950	11,059	12,016
Office of the Secretary, salaries and expenses.....306	BA	17,183	19,454	21,343
	O	17,682	19,652	21,163
Departmental operations.....306	BA	6,620	10,578	14,278
	O	5,599	10,965	13,435
Salaries and expenses (special foreign currency program).....306	BA	670	192	1,714
	O	617	400	1,400

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
SECRETARIAL OFFICES—Continued					
<i>Office of the Solicitor and Office of the Secretary—Continued</i>					
Federal Funds—Continued					
General and special funds—Continued					
Mined area protection.....302	BA		3,000	20,000	17,000
	O		2,000	12,000	10,000
Litter prevention and cleanup:	BA	26	25	25	
Permanent, indefinite.....304	O	37	25	25	
Intragovernmental funds:					
Working capital fund.....306	O	-2,777			
Consolidated working fund, Office of the Secretary.....306	O	-1,097	700		-700
Total Federal funds Office of the Solicitor and Office of the Secretary.	BA	32,874	44,896	69,374	24,478
	O	28,011	44,801	60,039	15,238
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	2,757,938	4,749,971	3,346,892	-1,403,079
	O	2,554,149	3,053,597	3,298,501	244,904
Deductions for offsetting receipts:					
Intrafund transactions.....301	BA } O }	30			
Proprietary receipts from the public.....250	BA } O }	-57	-15		15
300	BA } O }	-493,762	-655,991	-643,086	12,905
301	BA } O }	-308,493	-176,571	-184,711	-8,140
450	BA } O }	-12,142	-12,545	-13,201	-656
500	BA } O }	-67	-68	-68	
800	BA } O }	-274	-280	-280	
806	BA } O }		-2,000	-2,000	
902	BA } O }	-3,496	-2,987	-2,982	5
Total Federal funds.....	BA	1,939,677	3,899,514	2,500,564	-1,398,950
	O	1,735,888	2,203,140	2,452,173	249,033
Trust funds:					
(As shown in detail above).....	BA	265,847	162,531	139,783	-22,748
	O	288,054	179,832	172,904	-6,928
Deductions for offsetting receipts:					
Proprietary receipts from the public.....301	BA } O }	-22,295	-15,001	-11,385	3,616
302	BA } O }	-632	-650	-650	
303	BA } O }	-986	-1,763	-2,063	-300

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE INTERIOR—Continued					
SUMMARY—Continued					
Trust funds:—Continued					
306	BA } O }	-446	-485	-485	.....
452	BA } O }	-95,576	-91,808	-107,808	-16,000
554	BA } O }	.....	-139	.....	139
806	BA } O }	-1,136	.....	.....	.....
Total trust funds.....	BA O	144,776 166,983	52,685 69,986	17,392 50,513	-35,293 -19,473
Interfund transactions.....	452 BA } O }	-53,700	-37,600	.....	37,600
	806 BA } O }	-70,062	.....	.....	.....
Total Department of the Interior	BA O	1,960,691 1,779,109	3,914,599 2,235,526	2,517,956 2,502,686	-1,396,643 267,160

DEPARTMENT OF JUSTICE**GENERAL ADMINISTRATION****Federal Funds****General and special funds:**

Salaries and expenses.....	751	BA	17,308	21,850 2529	20,953	-1,426
		O	16,728	21,786	20,696	-1,090

Intragovernmental funds:

Consolidated working fund.....	751	O	591	.....	.....	.....
Total Federal funds General Administration.		BA O	17,308 17,319	22,379 21,786	20,953 20,696	-1,426 -1,090

LEGAL ACTIVITIES**Federal Funds****General and special funds:**

Salaries and expenses, General Legal Activities.....	751	BA	53,298	59,000 246 21,743	60,633	-356
		O	50,901	58,653 240	59,458 46	571
Salaries and expenses, Antitrust Division.....	751	BA	14,790	16,762 477 2536	18,812	1,437
		O	13,651	16,665 473	18,472 44	1,738
Salaries and expenses, U. S. Attorneys and Marshals.....	751	BA	107,994	126,600 886 23,672	144,947	13,789
		O	103,615	125,780 853	141,649 433	15,049
Fees and expenses of witnesses.....	751	BA O	13,100 11,071	14,200 12,800	16,480 15,650	2,280 2,850

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF JUSTICE—Continued					
LEGAL ACTIVITIES—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Salaries and expenses, Community Relations Service .....751	BA	3,517	3,750 ²⁹⁷	3,947	100
	O	3,794	3,737	3,925	188
Total Federal funds Legal Activities.	BA	192,699	227,569	244,819	17,250
	O	183,032	218,801	239,197	20,396
FEDERAL BUREAU OF INVESTIGATION					
Federal Funds					
General and special funds:					
Salaries and expenses .....751	BA	395,438	427,800 ^{43,570} ^{12,876}	465,767	21,521
	O	380,580	431,352 ^{43,203}	458,991 ^{43,671}	24,803
IMMIGRATION AND NATURALIZATION SERVICE					
Federal Funds					
General and special funds:					
Salaries and expenses .....751	BA	155,161	174,550 ^{19,470}	209,744	29,724
	O	148,847	174,726	208,787	34,061
FEDERAL PRISON SYSTEM					
Federal Funds					
General and special funds:					
Salaries and expenses, Bureau of Prisons .....753	BA	144,020	163,750 ^{19,730}	186,410	18,627
	O	138,486	164,751	185,205	20,454
Buildings and facilities.....753	BA	14,800	25,940	35,760	9,820
	O	42,054	28,887	42,539	13,652
Support of United States prisoners 753	BA	21,500	26,200	31,875	5,675
	O	22,771	25,715	29,800	4,085
Intragovernmental funds:					
Federal Prison Industries, Inc.: Federal Prison industries fund.753	O	-1,195			
Limitation on administrative expenses.		(1,312)	(1,804)	(1,906)	(102)
Limitation on vocational expenses		(4,197)	(5,051)	(5,120)	(69)
Total Federal funds Federal Prison System.	BA	180,320	219,923	254,045	34,122
	O	202,116	219,353	257,544	38,191
Trust Funds					
Commissary funds, Federal prisons (trust revolving fund).....753	O	-285			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF JUSTICE—Continued					
LAW ENFORCEMENT ASSISTANCE					
ADMINISTRATION					
Federal Funds					
General and special funds:					
Salaries and expenses.....754	BA	870,526	880,000 ^A -4,479 ^D 581	769,784	-106,318
	O	770,428	866,207 ^A -4,079	887,647 ^A -400	25,119
DRUG ENFORCEMENT ADMINISTRATION					
Federal Funds					
General and special funds:					
Salaries and expenses.....751	BA	112,499	132,600 ^D 3,123	150,785	15,062
	O	97,635	136,438	152,895	16,457
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	1,923,951	2,105,962	2,115,897	9,935
	O	1,799,957	2,067,787	2,225,724	157,937
Deductions for offsetting receipts:					
Proprietary receipts from the public.....750	BA } O }	-2,933	-6,395	-4,300	2,095
	BA } O }	-214	-200	-200	
Total Federal funds.....	BA	1,920,804	2,099,367	2,111,397	12,030
	O	1,796,810	2,061,192	2,221,224	160,032
Trust funds:					
(As shown in detail above).....	O	-285			
Total Department of Justice.....	BA	1,920,804	2,099,367	2,111,397	12,030
	O	1,796,525	2,061,192	2,221,224	160,032

DEPARTMENT OF LABOR

MANPOWER ADMINISTRATION					
Federal Funds					
General and special funds:					
Program administration.....504	BA	71,721	67,009	66,438	-571
	O	63,206	66,825	70,674	3,849
Comprehensive manpower assistance	BA	2,265,584	2,394,400	2,394,400	
504	O	1,453,589	2,784,500	2,684,000	-100,500
Community service employment for older Americans.....504	BA	10,000			
	O		10,000		-10,000
Temporary employment assistance	BA		875,000 ^A 125,000		-1,000,000
504	O		300,000 ^A 50,000	575,000 ^A 75,000	300,000
Emergency employment assistance	O	604,978	59,157		-59,157
504					
Federal unemployment benefits and allowances.....603	BA	365,000	2,365,000	410,000	-1,955,000
	O	361,905	2,165,000	610,000	-1,555,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF LABOR—Continued					
MANPOWER ADMINISTRATION—Continued					
<i>Federal Funds—Continued</i>					
General and special funds—Continued					
Grants to States for unemployment insurance and employment services.....504	BA	64,400	64,400	74,000	9,600
	O	60,011	64,400	74,000	9,600
Advances to the unemployment trust fund and other funds.....603	BA		750,000		-5,750,000
			⁴⁵ 5,000,000		
	O	-8,524	500,000	597,231	2,097,231
			⁴¹ 1,400,000	⁴³ 4,400,000	
Intragovernmental funds:					
Consolidated working fund.....504	O	-2,168			
Total Federal funds Manpower Administration.	BA	2,776,705	11,640,809	2,944,838	-8,695,971
	O	2,532,997	7,399,882	8,085,905	686,023
<i>Trust Funds</i>					
Unemployment trust fund:					
(Manpower training): Permanent, indefinite.....504	BA	436,283	436,179	437,242	1,063
	O	390,147	467,379	447,042	-20,337
(Unemployment insurance): Permanent, indefinite.....603	BA	7,103,073	7,866,521	8,022,689	56,168
			⁴¹ 1,400,000	⁴¹ 1,300,000	
	O	5,758,419	11,132,621	14,152,958	2,920,337
			⁴¹ 1,400,000	⁴¹ 1,300,000	
Total, Unemployment trust fund	BA	7,539,356	9,702,700	9,759,931	57,231
	O	6,148,566	13,000,000	15,900,000	2,900,000
Total trust funds Manpower Administration.	BA	7,539,356	9,702,700	9,759,931	57,231
	O	6,148,566	13,000,000	15,900,000	2,900,000
LABOR-MANAGEMENT SERVICES ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....505	BA	24,350	35,895	42,000	4,943
			²¹ 1,162		
	O	23,550	35,450	41,160	5,710
EMPLOYMENT STANDARDS ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....505	BA	57,241	75,230	79,715	3,599
			²⁸⁸⁶		
	O	55,519	76,116	79,715	3,599
Special benefits.....602	BA	138,450	165,000	201,000	36,000
	O	106,523	165,000	201,000	36,000
Total Federal funds Employment Standards Administration.	BA	195,691	241,116	280,715	39,599
	O	162,042	241,116	280,715	39,599
<i>Trust Funds</i>					
Special workers' compensation expenses: Permanent.....601	BA	3,670	5,184	2,751	-2,433
	O	2,516	7,256	2,601	-4,655

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF LABOR—Continued					
OCCUPATIONAL SAFETY AND HEALTH					
ADMINISTRATION					
Federal Funds					
General and special funds:					
Salaries and expenses .....553	BA	70,105	102,006 } 0321	116,025	13,698
	O	69,313	101,915	115,825	13,910
BUREAU OF LABOR STATISTICS					
Federal Funds					
General and special funds:					
Salaries and expenses .....505	BA	48,635	53,172 } 01,496	61,683	7,015
	O	47,839	53,966	59,710	5,744
Intragovernmental funds:					
Consolidated working fund .....505	O	510			
Total Federal funds Bureau of Labor Statistics.	BA	48,635	54,668	61,683	7,015
	O	48,349	53,966	59,710	5,744
Trust Funds					
Special statistical work: Permanent..505	BA	292			
	O	333	163		-163
DEPARTMENTAL MANAGEMENT					
Federal Funds					
General and special funds:					
Salaries and expenses .....505	BA	24,240	29,375 } 0814	31,127	938
	O	24,856	29,645	30,397	752
Special foreign currency program..505	BA		200	200	
	O	59	230	195	-35
Intragovernmental funds:					
Working capital fund .....505	O	-3,248	95	-100	-195
Consolidated working fund .....505	O	-259			
Total Federal funds Departmental Management.	BA	24,240	30,389	31,327	938
	O	21,408	29,970	30,492	522
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	3,139,726	12,106,366	3,476,588	-8,629,778
	O	2,857,659	7,862,299	8,613,807	751,508
Deductions for offsetting receipts:					
Proprietary receipts from the public .....500	BA	-631	-603	-603	
	O				
600	BA	-337	-250	-250	
	O				
603	BA	-3	-2	-2	
	O				
902	BA	-76	-70	-70	
	O				
Total Federal funds	BA	3,138,679	12,105,441	3,475,663	-8,629,778
	O	2,856,612	7,861,374	8,612,882	751,508
Trust funds:					
(As shown in detail above)	BA	7,543,318	9,707,884	9,762,682	54,798
	O	6,151,415	13,007,419	15,902,601	2,895,182

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF LABOR—Continued				
SUMMARY—Continued				
Trust funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....505	BA } -292			
	O }			
601	BA } -129			
	O }			
603	BA } -1,000	-1,000	-1,000	
	O }			
Total trust funds.....	BA 7,542,897	9,706,884	9,761,682	54,798
	O 6,150,994	13,006,419	15,901,601	2,895,182
Interfund transactions.....601	BA } 1,946			-1,946
	O }			
603	BA } -41,477	1,900,000	1,897,231	-2,769
	O }			
Total Department of Labor.....	BA 10,640,099	19,910,379	11,340,114	-8,570,265
	O 8,966,129	18,965,847	22,617,252	3,651,405

DEPARTMENT OF STATE

ADMINISTRATION OF FOREIGN AFFAIRS				
Federal Funds				
General and special funds:				
Salaries and expenses.....152	BA 325,280	349,650	^A 413,200	56,814
		^C 51		
	O 328,848	^D 6,685	406,000	54,000
Representation allowances.....152	BA 1,200	1,350	^A 1,750	400
	O 1,194	1,210	1,675	465
Acquisition, operation, and maintenance of buildings abroad.....152	BA 22,358	22,914	^A 29,840	6,845
	O 22,587	^D 81	42,404	18,134
Acquisition, operation, and maintenance of buildings abroad (special foreign currency program).....152	BA 5,462	4,870	^A 9,785	4,915
	O 5,766	9,399	8,575	-824
Emergencies in the diplomatic and consular service.....152	BA 2,100	2,100	^A 2,100	
	O 1,934	2,000	2,100	100
Payment to Foreign Service retirement and disability fund.....152	BA 20,535	20,535	^A 6,355	2,500
		^A 14,180		
Appropriation, Permanent, indefinite.....	BA 16,400	20,900	23,400	
	O 36,935	25,835	29,755	2,500
		^A 1,420		
Intragovernmental funds:				
Working capital fund.....152	BA 29			
	O -255	291		-291
Consolidated working fund.....152	O -1,988			
Total Federal funds:	BA 393,364	414,956	486,430	71,474
Administration of Foreign Affairs.	O 395,021	416,425	490,509	74,084

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF STATE—Continued					
ADMINISTRATION OF FOREIGN AFFAIRS—Con.					
<i>Trust Funds</i>					
Foreign Service retirement and disability fund: Permanent, indefinite	BA	75,134	79,572	86,293	—10,779
602	O	39,358	^A 17,500 54,456	68,778 ^B —5,180	9,142
Miscellaneous appropriations:	BA	521	1,030	1,030	.....
Permanent, indefinite.....152	O	680	840	840	.....
Total trust funds	BA	75,655	98,102	87,323	—10,779
Administration of Foreign Affairs.	O	40,038	55,296	64,438	9,142
INTERNATIONAL ORGANIZATIONS AND CONFERENCES					
<i>Federal Funds</i>					
General and special funds:					
Contributions to international organizations.....152	BA	201,200	203,903	^A 245,707	41,804
	O	210,619	204,070	245,118	41,048
Contributions for international peacekeeping activities .....152	BA	.....	5,658 ^A 17,342 ^B 28,837	^A 29,400	—22,437
	O	.....	5,658 ^A 17,342 ^B 28,837	29,400	—22,437
Missions to international organizations.....152	BA	5,997	6,600 ^A 108	^A 8,696	1,988
	O	6,450	6,440	8,233	1,793
International conferences and contingencies.....152	BA	6,200	6,400 ^A 1,000	^A 5,840	—1,560
	O	5,631	6,486 ^A 290	6,292 ^A 710	226
International trade negotiations...152	BA	1,744	1,900	^A 2,596	696
	O	592	1,614	2,308	694
Total Federal funds	BA	215,141	271,748	292,239	20,491
International Organizations and Conferences.	O	223,292	270,737	292,061	21,324
<i>Trust Funds</i>					
Gifts and bequests, National Commission on Educational, Scientific, and Cultural Cooperation: Permanent, indefinite.....152	BA	118	50	50	.....
	O	106	50	50	.....
INTERNATIONAL COMMISSIONS					
<i>Federal Funds</i>					
General and special funds:					
International Boundary and Water Commission, United States and Mexico:					
Salaries and expenses.....301	BA	4,595	4,701 ^C 152 ^D 99	^A 5,322	370
	O	4,458	5,060	5,320	260
Construction.....301	BA	3,800	6,231	^A 8,365	2,134
	O	7,754	14,705	16,215	1,510
Chamizal settlement.....301	O	1	.....	.....	.....

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF STATE—Continued					
INTERNATIONAL COMMISSIONS—Continued					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
American sections, international commissions .....301	BA	1,003	1,350 } P29	K1,576	197
	O	923	1,352	1,555	203
International fisheries commissions .....306	BA	3,575	4,030 } P30	K4,730	670
	O	3,692	4,060	4,730	670
Total Federal funds	BA	12,973	16,622	19,993	3,371
International Commissions.	O	16,828	25,177	27,820	2,643
EDUCATIONAL EXCHANGE					
<i>Federal Funds</i>					
General and special funds:					
Mutual educational and cultural exchange activities .....153	BA	50,587	54,000 } A-1,000 } P380	K65,000	11,620
	O	46,830	51,354	58,500	7,146
International educational exchange activities (special foreign currency program) .....153	O	3	5	10	5
Center for Cultural and Technical Interchange Between East and West .....153	BA	6,925	7,400	K9,000	1,600
	O	7,165	7,400	9,000	1,600
Preservation of ancient Nubian monuments (special foreign currency program) .....153	O		25	25	
United States-Japan Friendship Activities (foreign currency program): Indefinite .....153	BA			K15,000	15,000
	O			10,000	10,000
Educational exchange fund, payments by Finland, World War I debt: Permanent, indefinite .....153	BA	353	352	352	
	O	252	375	375	
Total Federal funds Educational Exchange.	BA	57,865	61,132	89,352	28,220
	O	54,250	59,159	77,910	18,751
<i>Trust Funds</i>					
Educational exchange trust funds: Permanent, indefinite .....153	BA	115	135	135	
	O	245	165	151	-14
OTHER					
<i>Federal Funds</i>					
General and special funds:					
Migration and refugee assistance .....151	BA	19,779	24,470 } P23	K10,100	-14,393
	O	13,968	31,477	10,000	-21,477
Assistance to refugees from the Soviet Union .....151	BA	36,500	10,000		-10,000
	O	29,020	34,307		-34,307
International narcotics control .....151	BA	42,500	42,500	K42,500	
	O	5,162	26,800	37,800	11,000
Payment to International Center, Washington, D.C. ....152	BA	2,200			
	O	2,200			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF STATE—Continued				
OTHER—Continued				
Federal Funds—Continued				
General and special funds—Continued				
International Center, Washington, D.C. (special fund).....152	BA 2,200			1,896
Permanent, indefinite.....	BA		1,896	
	O	921	3,010	2,089
Payment to the Republic of Panama:	BA	2,328	2,328	
Permanent.....152	O	2,328	2,328	
Total Federal funds Other.....	BA 105,507	79,321	56,824	-22,497
	O 52,678	95,833	53,138	-42,695
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 784,850	843,779	944,838	101,059
	O 742,069	867,331	941,438	74,107
Deductions for offsetting receipts:				
Intrafund transactions.....152	BA } -2,719	-519	-519	
	O }			
Proprietary receipts from the public.....150	BA } -4,855	-4,885	-6,790	-1,905
	O }			
300	BA } -76	-58	-58	
	O }			
400	BA } -1,429	-1,400	-1,400	
	O }			
902	BA } -1,107	-1,118	-1,109	9
	O }			
Total Federal funds.....	BA 774,664	835,799	934,962	99,163
	O 731,883	859,351	931,562	72,211
Trust funds:				
(As shown in detail above).....	BA 75,888	98,287	87,508	-10,779
	O 40,389	55,511	64,639	9,128
Deductions for offsetting receipts:				
Intrafund transactions.....602	BA } -103	-50	-50	
	O }			
Proprietary receipts from the public.....153	BA } -10	-10	-10	
	O }			
Total trust funds.....	BA 75,775	98,227	87,448	-10,779
	O 40,276	55,451	64,579	9,128
Interfund transactions.....152	BA } -36,935	-43,335	-45,835	-2,500
	O }			
Total Department of State.....	BA 813,504	890,691	976,575	85,884
	O 735,224	871,467	950,306	78,839

DEPARTMENT OF TRANSPORTATION**OFFICE OF THE SECRETARY****Federal Funds****General and special funds:**

Salaries and expenses.....407	BA 34,952	29,915	34,415	3,835
Current, indefinite.....	BA 176			
	O 26,249	37,924	35,000	-2,924

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF TRANSPORTATION—Continued					
OFFICE OF THE SECRETARY—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Transportation planning, research, and development .....407	BA	25,000	33,420	35,000	1,580
	O	25,941	35,500	35,500	.....
Grants in aid for natural gas pipeline safety .....407	BA	1,175	1,158	1,800	642
	O	835	1,500	1,800	300
Transportation research activities overseas (special foreign currency program) .....407	BA	.....	.....	250	250
	O	55	200	300	100
Intragovernmental funds:					
Working capital fund .....407	O	1,318	-300	-1,100	-800
Consolidated working fund, transportation systems center..407	O	-5,149	-5,790	.....	5,790
Total Federal funds Office of the Secretary.	BA	61,303	65,158	71,465	6,307
	O	49,249	69,034	71,500	2,466
COAST GUARD					
Federal Funds					
General and special funds:					
Operating expenses .....406	BA	584,278	617,965	^A 723,720	51,135
			^C 37,000		
Current, indefinite.....	BA	4,885	^C 2,616		
			^D 2,012		
			^E 12,992		
	O	574,385	640,821	712,831	39,810
			^A 34,600	^A 2,400	
Acquisition, construction, and improvements.....406	BA	75,500	108,376	^A 165,310	66,314
			^A -10,000		
			^C 402		
			^D 119		
			^E 99		
	O	131,486	117,621	125,109	17,488
			^A -10,000		
Alteration of bridges .....406	BA	4,000	6,562	^A 6,600	38
	O	14,908	6,590	5,665	-925
Retired pay .....406	BA	86,750	95,850	115,650	10,195
			^A 9,605		
	O	86,397	95,850	115,650	10,195
			^A 9,605		
Reserve training .....406	BA	26,770	27,985	^A 31,350	2,438
Current, indefinite.....	BA	382	.....	
			^D 53		
			^E 874		
	O	26,889	28,912	31,350	2,438
Research, development, test, and evaluation .....406	BA	14,000	16,887	^A 20,652	6,127
			^A -2,500		
			^D 59		
			^E 79		
	O	16,473	17,938	18,874	3,436
			^A -2,500		
State boating safety assistance...406	BA	3,500	5,790	6,000	210
	O	3,936	5,790	6,000	210

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF TRANSPORTATION—Continued					
COAST GUARD—Continued					
Federal Funds—Continued					
General and special funds—Continued					
Pollution fund (special fund):	BA	2,358	5,000	5,000	.....
Permanent, indefinite.....406	O	3,383	4,000	4,000	.....
Intragovernmental funds:					
Coast Guard supply fund.....406	BA	.....	.....	2,000	2,000
	O	1,743	—400	1,900	2,300
Coast Guard yard fund.....406	O	—9,080	5,920	—2,000	—7,920
Total Federal funds Coast Guard.	BA	802,423	937,825	1,076,282	138,457
	O	850,520	954,747	1,021,779	67,032
Trust Funds					
Coast Guard general gift fund:	BA	11	30	30	.....
Permanent, indefinite.....406	O	31	30	30	.....
Miscellaneous trust revolving funds .406	O	—36	155	—1	—156
Total trust funds Coast Guard...	BA	11	30	30	.....
	O	—5	185	29	—156
FEDERAL AVIATION ADMINISTRATION					
Federal Funds					
General and special funds:					
Operations.....405	BA	1,280,957	1,375,500	1,545,000	—308,778
Appropriation, Current, indefinite...	BA	11,000	.....	—433,928	.....
	O	1,290,781	1,390,000	1,534,000	—289,928
Facilities, engineering and development.....405	BA	11,500	11,821	13,000	1,179
	O	6,014	12,500	13,000	500
Operation and maintenance, National capital airports.....405	BA	14,742	15,440	17,700	1,390
	O	14,207	15,960	17,200	1,240
Construction, national capital airports.....405	BA	3,000	5,500	12,100	6,600
	O	1,662	7,569	4,000	—3,569
Civil supersonic aircraft development termination.....405	O	18,733	19,000	7,643	—11,357
Safety regulation.....405	O	1,974	3,291	490	—2,801
United States International Aeronautical Exposition.....405	O	273	222	.....	—222
Public enterprise funds:					
Aviation war risk insurance revolving fund.....405	O	375	15	42	27
Intragovernmental funds:					
Consolidated working fund, integrated grant administration program.....405	O	2	.....	.....	.....
Total Federal funds Federal Aviation Administration.	BA	1,321,199	1,453,481	1,153,872	—299,609
	O	1,334,021	1,448,557	1,142,447	—306,110

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF TRANSPORTATION—Continued					
FEDERAL AVIATION ADMINISTRATION—Con.					
<i>Trust Funds</i>					
Grants-in-aid for airports (Airport and airway trust fund): 405					
Contract authority	BA			^K 350,000	350,000
Liquidation of contract authority	O	(200,000)	(280,000)	(370,000)	(90,000)
		242,999	290,000	360,000	70,000
Facilities and equipment (Airport and airway trust fund).....405	BA	250,000	227,278	^K 250,000	22,722
	O	207,203	270,000	261,650	-8,350
Research, engineering and development (Airport and airway trust fund).....405	BA	62,095	57,900	80,400	21,750
	O	68,146	64,700	73,000	8,300
Operations (Airport and airway trust fund).....405	BA			^J 431,128	431,128
	O	2,765	1,025	114	430,217
				^J 431,128	
Total trust funds Federal Aviation Administration.	BA	312,095	285,928	1,111,528	825,600
	O	521,113	625,725	1,125,892	500,167
FEDERAL HIGHWAY ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....404	BA	5,600			
	O	13,191	2,490		-2,490
Motor carrier safety.....404	BA		5,915	6,779	692
	O		^D 172		
			6,087	6,779	692
Highway beautification.....404	BA	1,020	965	1,031	
			^D 34		
Contract authority.....	BA		110,000		
Liquidation of contract authority....	O	(30,000)	(25,000)	(44,200)	(19,200)
		24,062	48,849	45,231	-3,618
Highway-related safety grants.....404					
Liquidation of contract authority....	O	(2,000)	(4,500)	(5,746)	(1,246)
		2,326	4,600	3,300	-1,300
Darien Gap Highway.....151	BA	5,000	13,510	9,900	-3,610
	O	5,382	13,000	11,200	-1,800
Territorial highways: 404					
Contract authority.....	BA	11,060			
Permanent.....	BA		10,009	8,000	
Liquidation of contract authority....	O	(2,500)	(4,000)	(4,000)	
		3,702	4,509	4,000	-509
Rail crossings-demonstration projects 404	BA	9,800	965	2,835	1,870
	O	484	2,600	4,900	2,300
Railroad-highway crossings demonstration projects.....404	BA	2,000		467	800
	O	52	^J -333		
			510	257	-252
			^J -167	^J -166	
Rural highway public transportation demonstration program.....404	BA		2,895	7,105	4,210
	O		600	2,400	1,800
National scenic and recreational highway: 404					
Contract authority.....	BA	20,000			
Permanent.....	BA		10,000		
Alaska Highway.....404	BA		4,825	8,000	3,175
	O		2,500	3,800	1,300

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF TRANSPORTATION—Continued				
FEDERAL HIGHWAY ADMINISTRATION—Con.				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
Off-systems roads (Liquidation of contract authorization): 404				
Contract authority.....	BA	200,000		-200,000
Liquidation of contract authority....			(10,000)	(10,000)
Access highways to public recreation areas on lakes (Liquidation of contract authorization): 404	BA		25,000	
Permanent.....	BA		25,000	
Miscellaneous accounts.....404	BA	56		
Liquidation of contract authority....		(11,000)	(20,720)	(-20,720)
	O	20,502	21,820	-15,049
Total Federal funds Federal Highway Administration.	BA	54,536	358,957	44,117
	O	69,701	107,398	88,472
				-314,840
				-18,926
Trust Funds				
Federal-aid highways (trust fund): 404				
Contract authority.....	BA	11,245,683	152,500	-6,285,000
Permanent.....	BA	100,000	6,357,500	3,475,000
Liquidation of contract authority.....		(4,315,900)	(4,685,840)	(4,737,000)
	O	4,464,462	4,516,000	4,817,000
Right-of-way revolving fund (trust revolving fund).....404				
Liquidation of contract authority.....			(20,000)	(20,000)
	O	23,002	25,937	41,000
Baltimore-Washington Parkway (trust fund).....404	BA	1,544	2,500	956
	O		2,500	3,000
Trust fund share of other highway programs.....404	BA	15,700	8,685	14,178
Contract authority.....	BA	35,000	667	-18,840
Permanent.....	BA		25,000	
Liquidation of contract authority.....		(5,000)	(7,500)	(11,992)
	O	22,100	11,520	16,200
			333	334
Highway safety research and development.....404	BA		8,685	9,135
	O		1,800	9,135
Highway related safety grants: 404				
Contract authority.....	BA	54,190		-34,491
Permanent.....	BA		34,491	
Liquidation of contract authority.....			(3,100)	(3,100)
	O		3,100	3,100
Rail crossings demonstration projects 404	BA		4,150	4,150
	O		1,000	1,000
Other Federal Highway Administration trust funds: Permanent.....151	BA	2,811	38,000	45,100
Contract authority, Permanent.....	BA	1,921		
Liquidation of contract authority.....		(4,548)	(7,292)	(-7,292)
	O	6,062	20,436	41,100
Total trust funds Federal Highway Administration.	BA	11,455,305	6,625,738	300,063
	O	4,515,626	4,577,860	4,931,201
				-6,325,675
				353,341

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF TRANSPORTATION—Continued					
NATIONAL HIGHWAY TRAFFIC SAFETY					
ADMINISTRATION					
Federal Funds					
General and special funds:					
Traffic and highway safety.....404	BA	36,340	42,764 ^b 389	42,636	-517
	O	38,649	43,400	47,180	3,780
State and community highway safety:.....404					
Contract authority.....	BA	3,300			-2,250
Permanent.....	BA		2,250		
Liquidation of contract authority....		(30,000)	(10,860)	(2,000)	(-8,860)
	O	29,076	10,000	3,000	-7,000
Total Federal funds National Highway Traffic Safety Administration.	BA	39,640	45,403	42,636	-2,767
	O	67,725	53,400	50,180	-3,220
Trust Funds					
Trust fund share of highway safety programs.....404	BA	39,432	28,110 ^b 270	30,464	-137,166
Contract authority.....	BA	259,200			-11,140
Permanent.....	BA		195,750	56,500	
Liquidation of contract authority.....		(70,000)	(85,140)	(74,000)	(-11,140)
	O	89,449	112,270	112,120	-150
Gifts and donations.....404	O	7	1		-1
Total trust funds National Highway Traffic Safety Administration.	BA	298,632	224,130	86,964	-137,166
	O	89,456	112,271	112,120	-151
FEDERAL RAILROAD ADMINISTRATION					
Federal Funds					
General and special funds:					
Office of the administrator.....404	BA	2,900	3,667 ^b 115	6,700	2,918
	O	2,896	3,615	6,400	2,785
Railroad safety.....404	BA	9,075	9,814 ^a 1,900 ^b 280	^a 16,275	4,281
	O	6,843	10,094 ^a 600	14,875 ^a 1,300	5,481
Railroad research and development 404	BA	24,350	48,250 ^a 700	66,550	19,000
	O	38,269	43,309 ^a 700	52,600	9,991
Grant-in-aid for railroad safety.....404	BA	1,500	965	^a 3,000	2,035
	O		1,500	965	-535
Rail service assistance.....404	BA	39,800	10,200 ^b 100,000	45,000	-65,200
	O	22,518	62,482 ^b 75,000	15,000 ^b 25,000	-97,482
Grants to National Railroad Passenger Corporation.....404	BA	140,000	200,275 ^b 77,900	^a 460,000	181,825
	O	128,600	222,775 ^b 77,900	360,000	59,325
Emergency rail facilities restoration 404	O	23,904	3,533		-3,533

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF TRANSPORTATION—Continued					
FEDERAL RAILROAD ADMINISTRATION—Con.					
<i>Federal Funds—Continued</i>					
Public enterprise funds:					
Alaska Railroad revolving fund.....404	BA		6,031		-6,031
	O	-1,070	2,905	4,764	1,859
Total Federal funds Federal	BA	217,625	458,697	597,525	138,828
Railroad Administration.	O	221,960	503,013	480,904	-22,109
URBAN MASS TRANSPORTATION					
ADMINISTRATION					
<i>Federal Funds</i>					
Public enterprise funds:					
Urban mass transportation fund..404	BA	39,771	49,340	83,100	-8,800,000
			206		
Contract authority.....	BA	3,055,517	8,750,454	-83,100	(340,300)
Liquidation of contract authority....		(380,000)	(400,000)	(890,300)	
	O	418,954	650,000	1,075,000	275,000
			150,000		
SAINT LAWRENCE SEAWAY DEVELOPMENT					
CORPORATION					
<i>Federal Funds</i>					
Public enterprise funds:					
Saint Lawrence Seaway Development	O	-2,759	-2,000	-1,000	1,000
Corporation fund.....406		(846)	(886)	(943)	(57)
Limitation on administrative					
expenses.					
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	5,592,014	12,119,521	2,985,897	-9,133,624
	O	3,009,371	3,934,149	3,929,282	-4,867
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-24,158	-62,763	-61,908	855
public.....400	O }				
	O }	-104	-311	-311	
902					
Total Federal funds.....	BA	5,567,752	12,056,447	2,923,678	-9,132,769
	O	2,985,109	3,871,075	3,867,063	-4,012
Trust funds:					
(As shown in detail above)	BA	12,066,043	7,135,826	1,498,585	-5,637,241
	O	5,126,190	5,316,041	6,169,242	853,201
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-6,987	-45,262	-45,100	162
public.....151	O }				
	O }	-93			
902					
Total trust funds.....	BA	12,058,963	7,090,564	1,453,485	-5,637,079
	O	5,119,110	5,270,779	6,124,142	853,363
Total Department of	BA	17,626,715	19,147,011	4,377,163	-14,769,848
Transportation.	O	8,104,219	9,141,854	9,991,205	849,351

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE TREASURY				
OFFICE OF THE SECRETARY				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses, Office of the Secretary.....803	BA 19,571	25,645 (186) 2386	28,050	1,833
	O 17,355	26,032	28,990	2,958
Office of Revenue Sharing.....851	BA .....	.....	2,704	2,704
	O .....	.....	2,500	2,500
Salaries and expenses, Federal Law Enforcement Training Center....751	BA 2,250	3,040 75	3,210	95
	O 2,098	3,123	3,210	87
Construction, Federal Law Enforcement Training Center....751	BA	18,915	14,300	-4,615
	O 479	7,850	20,685	12,835
Expenses for economic stabilization (liquidating functions).....802	BA	2,000	.....	-2,000
	O	2,000	.....	-2,000
Presidential election campaign fund: Permanent, indefinite.....802	BA	50,000	45,000	-5,000
	O	26,000	35,000	9,000
Miscellaneous permanent appropriations (special funds): Permanent, indefinite.....803	BA 21	23	16	-7
	O 23	20	20	.....
Public enterprise funds:				
Liquidation of Federal Farm Mortgage Corporation.....803	O 1	1	1	.....
Liquidation of Reconstruction Finance Corporation.....803	O -511	-460	-438	22
Liquidation of Home Owners' Loan Corporation.....803	O	1	1	.....
Intragovernmental funds:				
Working capital fund.....803	O -268	-44	-24	20
Total Federal funds Office of the Secretary.	BA 21,842	100,270	93,280	-6,990
	O 19,177	64,523	89,945	25,422
<i>Trust Funds</i>				
Pershing Hall memorial fund: Permanent.....705	BA 4	7	7	.....
	O 4	7	7	.....
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....803	BA 95,104	112,648 1,190	120,141	6,303
	O 88,678	112,692	122,425	9,733
Subsidy payment to environmental financing authority.....304	BA 1,188	.....	.....	-75
Permanent, indefinite.....	BA	75	.....	.....
	O	75	.....	-75
Claims, judgments, and relief acts 806	BA 79,520	51,473	.....	4,400
Permanent, indefinite.....	BA 18,797	98,527 22,100	153,500 23,000	.....
	O 110,899	65,774	23,000	12,199
		98,527	153,500	.....

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE TREASURY—Continued					
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS—Continued					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Interest on uninvested funds:	BA	7,153	7,824	7,933	109
Permanent, indefinite.....902	O	6,091	7,824	7,933	109
Payment of Government losses in shipment: Indefinite.....803	BA	800	600	700	100
	O	413	600	700	100
Eisenhower College grants.....502	BA		9,000	1,000	-8,000
	O		9,000	1,000	-8,000
Public enterprise funds:					
Check forgery insurance fund.....803	O	10	15	16	1
Intragovernmental funds:					
Fishermen's protective fund.....403	BA	1,000			
	O	2,459			
Total Federal funds Bureau of Government Financial Operations.	BA	203,562	303,437	306,274	2,837
	O	208,550	294,507	308,574	14,067
<i>Trust Funds</i>					
Bureau of Government Financial Operations trust funds: Permanent, indefinite.....806	BA	24	24	24	
	O	24	24	24	
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....751	BA	80,614	92,000	101,339	6,891
	O	78,822	95,654	101,615	5,961
CUSTOMS SERVICE					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....751	BA	241,334	281,800	304,920	15,443
	O	224,792	305,486	314,230	8,744
Miscellaneous permanent accounts (special funds): Permanent, indefinite.....852	BA	116,578	220,000	225,000	5,000
	O	102,569	220,000	225,000	5,000
Total Federal funds Customs Service.	BA	357,912	509,477	529,920	20,443
	O	327,361	525,486	539,230	13,744
<i>Trust Funds</i>					
Refunds, transfers and expenses, unclaimed, abandoned and seized goods: Permanent, indefinite.....803	BA	2,611	2,500	3,000	500
	O	2,803	2,500	3,000	500
BUREAU OF ENGRAVING AND PRINTING					
<i>Federal Funds</i>					
General and special funds:					
Air-conditioning of the Bureau of Engraving and Printing buildings 803	O	53	16		-16

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE TREASURY—Continued					
BUREAU OF ENGRAVING AND PRINTING—Con.					
<i>Federal Funds—Continued</i>					
Intragovernmental funds:					
Bureau of Engraving and Printing fund.....803	0	1,466	2,958	-1,377	-4,335
Total Federal funds Bureau of Engraving and Printing.	0	1,519	2,974	-1,377	-4,351
BUREAU OF THE MINT					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....803	BA	25,290	32,000 C2,336 D313	41,441	6,792
	0	20,510	33,460	39,800	6,340
Construction of mint facilities.....803	BA			40,600	40,600
	0	53	800	6,940	6,140
Coinage profit fund (special fund):	BA	1,411	2,375	3,200	825
Permanent, indefinite.....803	0	1,672	2,911	3,200	289
Total Federal funds Bureau of the Mint.	BA	26,701	37,024	85,241	48,217
	0	22,235	37,171	49,940	12,769
BUREAU OF THE PUBLIC DEBT					
<i>Federal Funds</i>					
General and special funds:					
Administering the public debt.....803	BA	81,009	89,117 A7,000	98,550	1,393
Appropriation, Current, indefinite...	BA	161			
	0	75,909	D1,040 94,272 A5,652	94,290 A1,348	-4,286
INTERNAL REVENUE SERVICE					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....803	BA	36,562	40,470 A229 D1,500	45,260	3,061
	0	35,815	42,327 A220	44,459 A9	1,921
Accounts, collection and taxpayer service.....803	BA	606,570	703,370 A1,937 D20,293	772,881	47,281
	0	585,976	730,043 A1,859	759,201 A78	27,377
Compliance.....803	BA	666,092	780,760 A4,483 D18,252	837,637	34,142
	0	651,888	806,230 A4,304	822,910 A179	12,555
Refunding internal revenue collections, interest: Permanent, indefinite.....902	BA	220,243	239,400	390,000	150,600
	0	220,243	239,400	390,000	150,600
Internal revenue collections for Puerto Rico (special fund):	BA	111,387	116,000	118,000	2,000
Permanent, indefinite.....852	0	101,484	116,000	118,000	2,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE TREASURY—Continued					
INTERNAL REVENUE SERVICE—Continued					
Federal Funds—Continued					
Public enterprise funds:					
Federal tax lien revolving fund:	BA		500		-500
Indefinite.....803	O	9	-141		141
Total Federal funds Internal	BA	1,640,854	1,927,194	2,163,778	236,584
Revenue Service.	O	1,595,415	1,940,242	2,134,836	194,594
SECRET SERVICE					
Federal Funds					
General and special funds:					
Salaries and expenses.....751	BA	69,792	79,300	95,250	12,370
	O	66,836	82,800	94,550	11,750
Contribution for annuity benefits:	BA	1,812	1,700	2,600	900
Permanent, indefinite.....751	O	1,204	2,000	2,550	550
Total Federal funds Secret	BA	71,604	84,580	97,850	13,270
Service.	O	68,040	84,800	97,100	12,300
OFFICE OF THE COMPTROLLER OF THE CURRENCY					
Trust Funds					
Assessment funds (trust revolving fund)	O	-4,475	6,102	2,647	-3,455
403					
INTEREST ON THE PUBLIC DEBT					
Federal Funds					
General and special funds:					
Interest on the public debt:	BA	29,318,933	32,900,000	36,000,000	3,100,000
Permanent, indefinite.....901	O	29,318,933	32,900,000	36,000,000	3,100,000
GENERAL REVENUE SHARING					
Federal Funds					
General and special funds:					
Payments to State and local	BA	6,054,780	6,204,780	6,354,780	150,000
government fiscal assistance trust	O	6,054,780	6,204,780	6,354,780	150,000
fund: Permanent.....851					
Trust Funds					
State and local government fiscal	BA	6,054,780	6,204,780	6,354,780	150,000
assistance trust fund: Permanent	O	6,105,921	6,176,000	6,301,000	125,000
851					
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	37,857,972	42,258,367	45,831,012	3,572,645
	O	37,770,741	42,250,061	45,770,281	3,520,220
Deductions for offsetting receipts:					
Intrafund transactions.....803	BA	-248	-275	-300	-25
	O				
	BA	-1,097,941	-1,232,987	-1,207,768	25,219
902	O				
Receipts from off-budget	BA	-50,000	-50,000	-50,000	
Federal agencies.....151	O				
	BA	-155,489	-333,210	-436,150	-102,940
902	O				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
DEPARTMENT OF THE TREASURY—Continued					
SUMMARY—Continued					
Federal funds—Continued					
Proprietary receipts from the public.....	BA 0 } 050	-12,701	-7,242	-2,540	4,702
	150 BA 0 }	-136,274	-166,828	-155,797	11,031
	400 BA 0 }		-18	-19	-1
	800 BA 0 }	-69,031	-444,162	-99,757	344,405
	902 BA 0 }	-153,374	-175,519	-161,573	13,946
Total Federal funds.....	BA 0	<u>36,182,914</u> 36,095,683	<u>39,848,126</u> 39,839,820	<u>43,717,108</u> 43,656,377	<u>3,868,982</u> 3,816,557
Trust funds:					
(As shown in detail above).....	BA 0	<u>6,057,419</u> 6,104,277	<u>6,207,311</u> 6,184,633	<u>6,357,811</u> 6,306,678	<u>150,500</u> 122,045
Interfund transactions.....	803 BA 0 }	-152,431	-155,000	-155,000	
	851 BA 0 }	-6,054,780	-6,204,780	-6,354,780	-150,000
Total Department of the Treasury.	BA 0	<u>36,033,122</u> 35,992,749	<u>39,695,657</u> 39,664,673	<u>43,565,139</u> 43,453,275	<u>3,869,482</u> 3,788,602

ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION^L

Federal Funds					
General and special funds:					
Operating expenses:					
(Atomic energy defense activities).....	BA 053	1,329,213	1,490,406 } 2,841	^K 1,627,106	133,859
	0	1,291,288	1,297,787	1,460,961	163,174
(General science and basic research).....	BA 251	308,276	361,562 } 568	^K 401,670	39,540
	0	291,664	322,784	358,957	36,173
(Energy).....	BA 305	175,899	919,774 } 2,272	^K 1,375,211 } J-86,000	367,165
	0	200,075	769,713	1,253,976 } J-86,000	398,263
Total, Operating expenses.....	BA 0	<u>1,813,388</u> 1,783,027	<u>2,777,423</u> 2,390,284	<u>3,317,987</u> 2,987,894	<u>540,564</u> 597,610
Special foreign currency program.....	BA 305			6,650	6,650
	0			5,600	5,600
Plant and capital equipment:					
(Atomic energy defense activities).....	BA 053	256,823	274,186	268,415	-5,771
	0	194,646	300,006	302,237	2,231
(General science and basic research).....	BA 251	64,868	44,094	36,683	-7,411
	0	76,920	70,624	54,789	-15,835

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION¹—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Plant and capital equipment:					
—Continued.					
(Energy).....305	BA	340,225	483,432	589,619	106,187
	O	253,923	329,314	464,848	135,534
Total, Plant and capital	BA	661,916	801,712	894,717	93,005
equipment.	O	525,489	699,944	821,874	121,930
Total Federal funds Energy	BA	2,475,304	3,579,135	4,219,354	640,219
Research and Development	O	2,308,516	3,090,228	3,815,368	725,140
Administration.					
Trust Funds					
Advances for cooperative work:	BA	7,950	13,550	10,550	—3,000
Permanent, indefinite.....305	O	7,980	13,589	10,550	—3,039
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	2,475,304	3,579,135	4,219,354	640,219
	O	2,308,516	3,090,228	3,815,368	725,140
Deductions for offsetting receipts:					
Proprietary receipts from the	BA } -210				
public.....300	O }				
Total Federal funds.....	BA	2,475,094	3,579,135	4,219,354	640,219
	O	2,308,306	3,090,228	3,815,368	725,140
Trust funds:					
(As shown in detail above)	BA	7,950	13,550	10,550	—3,000
	O	7,980	13,589	10,550	—3,039
Deductions for offsetting receipts:					
Proprietary receipts from the	BA } -7,950		-13,550	-10,550	3,000
public.....305	O }				
Total trust funds.....	O	30	39		—39
Total Energy Research and	BA	2,475,094	3,579,135	4,219,354	640,219
Development Administration.	O	2,308,336	3,090,267	3,815,368	725,101

ENVIRONMENTAL PROTECTION AGENCY

Federal Funds					
General and special funds:					
Agency and regional management	BA	55,694	57,907	65,700	6,593
304			²¹ 1,184		
	O	48,153	¹⁶ 57,150	63,000	5,850
Energy research and development	BA		134,000	112,000	—22,000
305	O		32,000	113,000	81,000
Research and development.....304	BA	159,427	170,157	¹⁶ 163,400	—6,757
	O	116,496	161,000	167,000	6,000
Abatement and control.....304	BA	256,015	275,888	¹⁶ 339,700	—88,788
			²⁴ 2,450		
			¹⁵⁰		
Contract authority.....	BA	100,000			
Permanent	BA		150,000		
Liquidation of contract authority....		(4,000)	(26,000)	(65,000)	(39,000)
	O	193,371	276,500	352,000	75,500

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
ENVIRONMENTAL PROTECTION AGENCY—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Enforcement.....304	BA	45,812	51,743 1,086 E14	53,900	1,057
	O	38,200	50,050	54,000	3,950
Buildings and facilities.....304	BA		1,400	2,100	700
	O		300	1,500	1,200
Construction grants: 304					
Contract authority.....	BA	5,333,770	3,399,800		-3,399,800
Liquidation of contract authority....		(600,000)	(1,400,000)	(500,000)	(-900,000)
	O	1,553,421	2,300,000	2,300,000	
Scientific activities overseas (Special foreign currency program).....304	BA	2,000		6,000	6,000
	O	3,110	3,600	4,000	400
Operations, research, and facilities 304	O	77,237	56,000	25,000	-31,000
Public enterprise funds:					
Revolving fund for certification and other services.....304	O	187	60	50	-10
Intragovernmental funds:					
Consolidated working fund .....304	O	188	304	439	135
Total Federal funds	BA	5,952,718	4,245,795	742,800	-3,502,995
Environmental Protection Agency.	O	2,030,363	2,936,964	3,079,989	143,025
Trust Funds					
Miscellaneous trust funds: Permanent, indefinite .....304	BA	-5			
	O	2	36	24	-12
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	5,952,718	4,245,795	742,800	-3,502,995
	O	2,030,363	2,936,964	3,079,989	143,025
Deductions for offsetting receipts:					
Proprietary receipts from the public.....300	BA } -273	-264	-274	-10	
	O }				
Total Federal funds.....	BA	5,952,445	4,245,531	742,526	-3,503,005
	O	2,030,090	2,936,700	3,079,715	143,015
Trust funds:					
(As shown in detail above)	BA	-5			
	O	2	36	24	-12
Deductions for offsetting receipts:					
Proprietary receipts from the public.....304	BA } 5				
	O }				
Total trust funds.....	O	7	36	24	-12
Total Environmental Protection Agency.	BA	5,952,445	4,245,531	742,526	-3,503,005
	O	2,030,097	2,936,736	3,079,739	143,003

See footnotes at end of table.

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
GENERAL SERVICES ADMINISTRATION					
REAL PROPERTY ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Real property miscellaneous accounts:					
(General property and records management).....804	BA	653,421	.....	.....	.....
	O	816,238	19,430	.....	-19,430
Disposal of surplus real and related personal property, operating expenses.....804	BA	.....	7,200	6,340	-816
	O	.....	F-44 7,156	6,340	-816
Expenses, disposal of surplus real and related personal property (special fund): Permanent, indefinite.....804	BA	797	1,500	1,500	.....
	O	481	1,100	1,100	.....
Intragovernmental funds:					
Federal buildings fund.....804	O	.....	-114,430 28,000}	-97,937	-11,507
Buildings management fund.....804	O	12,086	.....	.....	.....
Construction services, public buildings.....804	O	3,032	.....	.....	.....
Consolidated working fund, real property activities.....804	O	-1,368	1,780	174	-1,606
Total Federal funds Real Property Activities.	BA	654,218	8,656	7,840	-816
	O	830,469	-56,964	-90,323	-33,359
PERSONAL PROPERTY ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Federal Supply Service, operating expenses.....804	BA	101,950	165,500	166,912	834
	O	104,945	P-578 158,660	160,073	1,413
Intragovernmental funds:					
General supply fund.....804	O	30,248	-7,021	-30,000	-22,979
Working capital fund.....804	O	219	-256	-95	161
Total Federal funds Personal Property Activities.	BA	101,950	166,078	166,912	834
	O	135,412	151,383	129,978	-21,405
RECORDS ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
National Archives and Records Service, operating expenses.....804	BA	41,175	50,500	62,971	11,571
	O	38,948	P-900 48,322	60,608	12,286
Records declassification.....804	BA	1,085	1,305	1,372	67
	O	1,104	1,305	1,372	67
Total Federal funds Records Activities.	BA	42,260	52,705	64,343	11,638
	O	40,052	49,627	61,980	12,353
Trust Funds					
National archives trust fund (revolving) 804	O	-679	-598	-364	234

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
GENERAL SERVICES ADMINISTRATION—Continued					
RECORDS ACTIVITIES—Continued					
<i>Trust Funds—Continued</i>					
National archives gift fund.....804	BA	128	500	115	-385
	O	301	889	125	-764
Total trust funds Records	BA	128	500	115	-385
Activities.	O	-378	291	-239	-530
AUTOMATED DATA AND TELECOMMUNICATIONS					
ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Automated Data and	BA	7,100	7,000	7,320	200
Telecommunications Service,			120		
operating expenses.....804	O	6,606	7,414	7,326	-88
Intragovernmental funds:					
Federal telecommunications fund.804	O	3,025	-405	-400	5
Automatic data processing fund..804	O	4,960	-8,000	-6,000	2,000
Total Federal funds Automated	BA	7,100	7,120	7,320	200
Data and	O	14,591	-991	926	1,917
Telecommunications					
Activities.					
PROPERTY MANAGEMENT AND DISPOSAL					
ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Property Management and Disposal					
Service, Operating expenses					
(special fund):					
(Defense-related activities).....054	BA	31,200			
	O	33,009	3,502	873	-2,629
(General property and records	BA	7,000			
management).....804	O	7,000	620	2,327	1,707
Total, Property Management	BA	38,200			
and Disposal Service,	O	40,009	4,122	3,200	-922
Operating expenses (special					
fund).					
Strategic and critical materials....054	O	-20,136	-2,060	-1,100	960
Intragovernmental funds:					
Consolidated working fund,	O	-881	287		-287
Emergency health activities.....054					
Total Federal funds Property	BA	38,200			
Management and Disposal	O	18,992	2,349	2,100	-249
activities.					
PREPAREDNESS ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Office of Preparedness, salaries and	BA	5,096	7,650	16,843	9,193
expenses.....054	O	4,327	7,294	16,611	9,317
Defense mobilization functions of	BA	3,260	1,500		-1,500
Federal agencies.....054	O	4,100	2,618		-2,618
State and local preparedness.....054	O		15		-15

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
GENERAL SERVICES ADMINISTRATION—Continued				
PREPAREDNESS ACTIVITIES—Continued				
<i>Federal Funds—Continued</i>				
Public enterprise funds:				
Defense Production Act, loan guarantee activities.....054	0	-29	-27	-27
William Langer Jewel bearing plant revolving fund.....054	0	-165	-175	-10
Total Federal funds	BA	8,356	9,150	16,843
Preparedness Activities.	0	8,398	9,735	16,409
GENERAL ACTIVITIES				
<i>Federal Funds</i>				
General and special funds:				
Office of Administrator, salaries and expenses.....804	BA	2,950		
	0	2,724	122	-122
Administrative and staff support services, salaries and expenses 804	BA	47,978	51,776	3,628
	0	47,183	51,384	4,201
Consumer information center.....403	BA	665	996	60
	0	725	931	39
Indian trust accounting .....806	BA	2,290	2,523	111
	0	2,364	2,549	111
General management and agency operations .....804	BA	10,835	12,747	1,912
	0	10,418	12,204	1,786
Federal management policy, salaries and expenses .....804	BA	1,730	1,880	132
	0	1,748	1,880	132
Allowances and office staff for former Presidents.....802	BA	60	328	207
	0	64	328	207
Expenses, presidential transition..802	BA	100		-100
	0	100		-100
Refunds under Renegotiation Act.902	0	10	3	-9
Public enterprise funds:				
Reconstruction Finance Corporation liquidation fund.....804	0	-59	-10	-7
Virgin Islands Corporation liquidation fund.....804	0	-900	-867	119
Intragovernmental funds:				
Administrative operations fund.....804	0	1,141	1,449	-1,449
Total Federal funds General activities.	BA	5,965	64,536	5,950
	0	6,069	63,683	4,908
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA	858,049	308,245	333,744
	0	1,053,983	218,822	189,661
Deductions for offsetting receipts:				
Intrafund transactions .....054	BA	-6,332	-40,000	40,000
	0			
Proprietary receipts from the public .....054	BA	-1,276,797	-1,140,000	-620,000
	0			520,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
GENERAL SERVICES ADMINISTRATION—Continued					
SUMMARY—Continued					
Federal funds:—Continued					
800	BA	—45,600	—47,000	—45,000	2,000
	O				
902	BA	—708			
	O				
Total Federal funds.....	BA	—471,388	—918,755	—331,256	587,499
	O	—275,454	—1,008,178	—475,339	532,839
Trust funds:					
(As shown in detail above).....	BA	128	500	115	—385
	O	—378	291	—239	—530
Total General Services Administration.	BA	—471,260	—918,255	—331,141	587,114
	O	—275,832	—1,007,887	—475,578	532,309

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Federal Funds					
General and special funds:					
Research and development:					
(Manned space flight).....253	BA	1,031,500	1,110,300	^K 1,414,600	304,300
	O	1,119,542	1,167,700	1,328,100	160,400
(Space science, applications, and technology).....254	BA	767,900	793,115	^K 838,430	45,315
	O	901,867	762,300	837,700	75,400
(Supporting space activities).255	BA	251,600	253,500	^K 250,000	—3,500
	O	252,992	248,900	272,400	23,500
(Air transportation).....405	BA	143,000	166,400	^K 175,350	8,950
	O	147,151	164,000	175,700	11,700
Total, Research and development.	BA	2,194,000	2,323,315	2,678,380	355,065
	O	2,421,552	2,342,900	2,613,900	271,000
Construction of facilities:					
(Manned space flight).....253	BA	56,300	77,185	^K 47,220	—29,965
	O	25,241	52,000	57,600	5,600
(Space science, applications, and technology).....254	BA	3,010	19,430	^K 2,490	—16,940
	O	12,154	6,800	11,700	4,900
(Supporting space activities).255	BA	39,380	36,295	^K 30,275	—6,020
	O	28,934	33,000	32,400	—600
(Air transportation).....405	BA	2,410	9,745	^K 4,635	—5,110
	O	8,798	8,200	6,400	—1,800
Total, Construction of facilities	BA	101,100	142,655	84,620	—58,035
	O	75,127	100,000	108,100	8,100
Research and program management:					
(Manned space flight).....253	BA	321,124	310,400	^K 319,700	1,400
	O	328,345	317,920	319,700	1,780
(Space science, applications, and technology).....254	BA	249,723	264,500	^K 277,900	6,225
	O	254,088	271,385	277,900	6,515
(Supporting space activities).255	BA	40,767	41,700	^K 44,200	1,400
	O	41,195	42,760	44,200	1,440

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Research and program management:—Continued					
(Air transportation).....405	BA	132,986	128,600 ^{23,800}	^A 134,200	1,800
	O	135,909	132,235	134,200	1,965
Total, Research and program management.	BA	744,600	765,175	776,000	10,825
	O	759,537	764,300	776,000	11,700
Total Federal funds National Aeronautics and Space Administration.	BA	3,039,700	3,231,145	3,539,000	307,855
	O	3,256,216	3,207,200	3,498,000	290,800
Trust Funds					
Miscellaneous trust funds: Permanent, indefinite.....255	BA	2,537	1,550	525	-1,025
	O	1,445	3,900	2,900	-1,000
SUMMARY					
Federal funds:					
(As shown in detail above)	BA	3,039,700	3,231,145	3,539,000	307,855
	O	3,256,216	3,207,200	3,498,000	290,800
Deductions for offsetting receipts:					
Proprietary receipts from the public.....250	BA } -2,803	-2,335	-2,360	-25	
	O }				
902	BA } -15	-15	-15		
	O }				
Total Federal funds.....	BA	3,036,882	3,228,795	3,536,625	307,830
	O	3,253,398	3,204,850	3,495,625	290,775
Trust funds:					
(As shown in detail above)	BA	2,537	1,550	525	-1,025
	O	1,445	3,900	2,900	-1,000
Deductions for offsetting receipts:					
Proprietary receipts from the public.....255	BA } -2,537	-1,550	-525	1,025	
	O }				
Total trust funds.....	O	-1,092	2,350	2,375	25
Total National Aeronautics and Space Administration.	BA	3,036,882	3,228,795	3,536,625	307,830
	O	3,252,306	3,207,200	3,498,000	290,800

VETERANS ADMINISTRATION

<i>Federal Funds</i>					
General and special funds:					
Compensation and pensions:					
(Veterans service-connected compensation).....701	BA	4,051,000	4,599,943 ^3,900	4,617,506	13,663
	O	3,984,575	4,623,944 ^3,245	4,595,154 ^649	-31,386
(Veterans non-service-connected pension).....701	BA	2,572,085	2,528,658 ^142,500	2,718,766	47,608
	O	2,529,910	2,541,851 ^118,755	2,705,446 ^23,751	68,591
(Other veterans income security programs).....701	BA	120,715	154,399	163,428	9,029
	O	118,734	155,205	162,700	7,495

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
VETERANS ADMINISTRATION—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Compensation and pensions:—Con.					
Total, Compensation and pensions.....701	BA	6,743,800	7,283,000	7,499,700	70,300
	O	6,633,219	7,321,000	7,463,300	44,700
			^A 146,400	^A 24,400	
			^A 122,000		
Readjustment benefits.....702	BA	3,353,000	3,407,400	4,145,375	-339,063
			^A 638,038		
			^J -161,000	^J -600,000	
	O	3,248,899	3,487,400	4,130,375	-434,063
			^A 638,038		
			^J -161,000	^J -600,000	
Veterans insurance and indemnities	BA		8,750	6,600	-2,150
701	O	3,468	9,238	6,661	-2,577
Medical care.....703	BA	2,859,076	3,187,644	3,667,866	282,346
			^A 36,239		
			^J -61,000	^J -122,000	
			^C 28,000		
			^D 72,637		
	O	2,789,001	3,282,894	3,667,206	288,393
			^A 35,579	^A 660	
			^J -61,000	^J -122,000	
Medical and prosthetic research ..703	BA	76,142	89,000	95,000	3,623
			^D 2,377		
	O	77,696	91,168	95,000	3,832
Medical administration and	BA	33,950	37,508	^A 38,528	850
miscellaneous operating expenses			^D 170		
703	O	29,847	37,785	38,528	743
General operating expenses.....705	BA	349,809	420,500	452,957	20,429
			^D 12,028		
	O	336,976	446,750	450,957	4,207
Construction of hospital and	O	34,927	15,891	4,615	-11,276
domiciliary facilities .....703					
Construction, major projects.....703	BA	68,343	223,925	297,464	46,337
			^A 27,202		
	O	41,170	62,845	87,857	38,841
				^A 13,829	
Construction, minor projects.....703	BA	42,218	43,796	106,426	54,532
			^A 7,706		
			^D 392		
	O	27,621	57,962	73,359	19,737
				^A 4,340	
Grants for construction of State	BA		9,700	10,000	300
extended care facilities .....703	O	3,653	5,200	5,500	300
Grants to the Republic of the	BA	2,000	2,050	2,100	50
Philippines .....703	O	1,999	2,050	2,100	50
Grants for construction and	BA			^A 5,000	5,000
operation of State cemeteries ..705	O			^A 5,000	5,000
Assistance for health manpower	BA	25,000	10,000	30,000	20,000
training institutions.....703	O		22,600	35,400	12,800
Payment of participation sales	BA	261			
insufficiencies.....704					

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
VETERANS ADMINISTRATION—Continued					
Federal Funds—Continued					
Public enterprise funds:					
Loan guaranty revolving fund.....704	BA	4,139	1,828	3,148	1,320
	O	64,602	-192,000	6,000	198,000
Direct loan revolving fund.....704	O	-99,388	-83,000	-100,000	-17,000
Canteen service revolving fund....705	O	-3,441	-1,654	-1,500	154
Rental, maintenance, and repair of quarters.....705	O	-8			
Service-disabled veterans insurance fund.....701	O	5,150	-164	3,188	3,352
Soldiers' and sailors' civil relief...701	O	2	-6	2	8
Veterans reopened insurance fund 701	O	-31,748	-32,984	-33,297	-313
Education loan fund.....702	BA		80,300	69,100	-11,200
	O		77,891	69,436	-8,455
Vocational rehabilitation revolving fund.....702	BA		97		-97
	O	37	47	3	-44
Servicemen's group life insurance fund.....701	O	-2,623	2,624		-2,624
Intragovernmental funds:					
Supply fund: 705					
Contract authority, Permanent, indefinite.	BA	10,576	10,000	8,000	-2,000
	O	-7,585	5,826		-5,826
Consolidated working fund.....705	O	-134			
Total Federal funds Veterans Administration.	BA	13,568,314	15,564,687	15,715,264	150,577
	O	13,153,340	15,192,980	15,330,919	137,939
Trust Funds					
General post fund, National Homes: Permanent, indefinite.....705	BA	3,854	3,950	4,100	150
	O	3,611	4,050	4,550	500
National service life insurance fund: Permanent.....701	BA	808,432	831,581	873,660	42,079
	O	622,883	683,285	694,450	11,165
United States Government life insurance fund: Permanent.....701	BA	38,444	38,160	38,260	100
	O	77,727	77,327	77,638	311
Veterans special life insurance fund 701	O	-41,090	-40,128	-36,427	3,701
Total trust funds Veterans Administration.	BA	850,730	873,691	916,020	42,329
	O	663,131	724,534	740,211	15,677
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	13,568,314	15,564,687	15,715,264	150,577
	O	13,153,340	15,192,980	15,330,919	137,939
Deductions for offsetting receipts:					
Proprietary receipts from the public.....700	BA	-2,051	-1,746	-1,746	
	O				
902	BA	-30	-30	-30	
	O				
Total Federal funds.....	BA	13,566,233	15,562,911	15,713,488	150,577
	O	13,151,259	15,191,204	15,329,143	137,939

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
VETERANS ADMINISTRATION—Continued					
SUMMARY—Continued					
Trust funds:					
(As shown in detail above)	BA	850,730	873,691	916,020	42,329
	O	663,131	724,534	740,211	15,677
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-475,337	-468,643	-490,905	-22,262
public.....701	O }				
Total trust funds.....	BA	375,393	405,048	425,115	20,067
	O	187,794	255,891	249,306	-6,585
Interfund transactions.....701	BA	-2,183	-2,058	-2,037	21
	O }				
Total Veterans Administration....	BA	13,939,443	15,965,901	16,136,566	170,665
	O	13,336,870	15,445,037	15,576,412	131,375

OTHER INDEPENDENT AGENCIES

ACTION					
Federal Funds					
General and special funds:					
Operating expenses, international	BA	76,963	82,231	80,801	-2,117
programs (Peace Corps).....151	O	80,735	82,766	82,999	233
Operating expenses, domestic	BA	91,658	100,000	101,574	1,574
programs.....451	O	85,838	98,803	105,231	6,428
Trust Funds					
Miscellaneous trust funds: Permanent,	BA	273	272	280	8
indefinite.....151	O	369	272	296	24
Summary					
Federal funds:					
(As shown in detail above)	BA	168,621	182,918	182,375	-543
	O	166,573	181,569	188,230	6,661
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-45	-46	-46	
public.....150	O }				
902	BA	-1	-1	-1	
	O }				
Total Federal funds.....	BA	168,575	182,871	182,328	-543
	O	166,527	181,522	188,183	6,661
Trust funds:					
(As shown in detail above)	BA	273	272	280	8
	O	369	272	296	24
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-149	-149	-157	-8
public.....151	O }				
Total trust funds.....	BA	124	123	123	
	O	220	123	139	16
Total Action.....	BA	168,699	182,994	182,451	-543
	O	166,747	181,645	188,322	6,677

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
ADMINISTRATIVE CONFERENCE OF THE UNITED STATES					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....751	BA	600	750	790	40
	O	507	779	780	1
Intragovernmental funds:					
Consolidated working fund.....751	O	21	19		-19
Total Administrative Conference of the United States.	BA	600	750	790	40
	O	528	798	780	-18
ADVISORY COMMITTEE ON FEDERAL PAY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....805	BA	130	130	140	10
	O	63	106	145	39
AMERICAN BATTLE MONUMENTS COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....705	BA	4,100	4,512	5,012	233
	O	4,151	4,690	4,900	210
<i>Trust Funds</i>					
Contributions: Permanent, indefinite	BA	83	21	51	30
705	O	19	53	53	
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	4,100	4,779	5,012	233
	O	4,151	4,690	4,900	210
Deductions for offsetting receipts:					
Proprietary receipts from the public.....700	BA	-3	-3	-3	
	O				
Total Federal funds.....	BA	4,097	4,776	5,009	233
	O	4,148	4,687	4,897	210
Trust funds:					
(As shown in detail above).....	BA	83	21	51	30
	O	19	53	53	
Total American Battle Monuments Commission.	BA	4,180	4,797	5,060	263
	O	4,167	4,740	4,950	210
ARMS CONTROL AND DISARMAMENT AGENCY					
<i>Federal Funds</i>					
General and special funds:					
Arms control and disarmament activities.....152	BA	8,065	9,250	10,690	1,280
	O	8,894	9,155	10,300	1,145
BOARD FOR INTERNATIONAL BROADCASTING					
<i>Federal Funds</i>					
General and special funds:					
Grants and expenses.....153	BA	49,625	49,800	65,640	15,840
	O	50,674	49,880	65,639	15,759

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
CABINET COMMITTEE ON OPPORTUNITIES FOR SPANISH-SPEAKING PEOPLE					
Federal Funds					
General and special funds:					
Salaries and expenses.....506	BA	1,000	500		-500
	O	1,044	559		-559
CIVIL AERONAUTICS BOARD					
Federal Funds					
General and special funds:					
Salaries and expenses.....405	BA	15,607	17,150 ¹	19,400	1,785
	O	15,297	18,051 ²	19,400	1,349
Payments to air carriers.....405	BA	73,265	67,728	60,695	-7,033
	O	73,362	66,781	66,232	-549
Summary					
Federal funds:					
(As shown in detail above).....	BA	88,872	85,343	80,095	-5,248
	O	88,659	84,832	85,632	800
Deductions for offsetting receipts:					
Proprietary receipts from the public.....400	BA } -133	-139	-146	-7	
	O }				
902	BA } -13	-10	-7	3	
	O }				
Total Civil Aeronautics Board....	BA	88,726	85,194	79,942	-5,252
	O	88,513	84,683	85,479	796
CIVIL SERVICE COMMISSION					
Federal Funds					
General and special funds:					
Salaries and expenses.....805	BA	71,839	90,000 ¹	96,000	3,100
	O	73,347	92,560 ²	96,000	3,290
Government payment for annuitants, employees health benefits.....551	BA	163,114	264,817	338,650	73,833
	O	163,114	251,540	338,650	87,110
Payment to civil service retirement and disability fund.....805	BA	881,981	955,863 ³	1,280,970	645,347
Permanent, indefinite.....	BA	1,502,331	2,124,862	2,808,202	
	O	2,384,312	3,080,725 ³	4,089,172	645,347
Federal Labor Relations Council:					
Salaries and expenses.....805	BA	777	975 ¹	1,109	102
	O	718	1,021 ²	1,109	88
Intergovernmental personnel assistance.....806	BA	10,000	15,000	15,000	
	O	14,239	14,400	15,000	600
Intragovernmental funds:					
Revolving fund.....805	O	278	1,096	1,091	-5

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
CIVIL SERVICE COMMISSION—Continued					
<i>Trust Funds</i>					
Civil service retirement and disability fund.....602	BA			110,108	776,024
Permanent, indefinite.....	BA	8,955,256	10,680,510	11,929,742	
			363,100		
	O	5,668,972	7,204,558	8,741,828	769,470
				767,800	
Employees health benefits fund (trust revolving fund).....551	O	-62,121	-38,111	-5,998	32,113
Employees life insurance fund (trust revolving fund).....602	O	-155,528	-277,796	-360,552	-82,756
Retired employees health benefits fund (trust revolving fund).....551	O	5,271	10,747	9,844	-903
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	2,630,042	3,817,549	4,539,931	722,382
	O	2,636,008	3,804,592	4,541,022	736,430
Deductions for offsetting receipts:					
Proprietary receipts from the public.....800	BA	-727	-605	-605	
	O				
902	BA	-3	-3	-3	
	O				
Total Federal funds.....	BA	2,629,312	3,816,941	4,539,323	722,382
	O	2,635,278	3,803,984	4,540,414	736,430
Trust funds:					
(As shown in detail above).....	BA	8,955,256	11,043,610	11,819,634	776,024
	O	5,456,594	6,899,398	7,617,322	717,924
Deductions for offsetting receipts:					
Intrafund transactions.....602	BA	-15,279	-22,242	-6,765	15,477
	O				
Total trust funds.....	BA	8,939,977	11,021,368	11,812,869	791,501
	O	5,441,315	6,877,156	7,610,557	733,401
Interfund transactions.....805	BA	-2,384,236	-3,443,825	-4,089,172	-645,347
	O				
Total Civil Service Commission..	BA	9,185,053	11,394,484	12,263,020	868,536
	O	5,692,357	7,237,315	8,061,799	824,484
COMMISSION OF FINE ARTS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....451	BA	153	171	200	24
			25		
	O	145	180	190	10
COMMISSION ON CIVIL RIGHTS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....751	BA	5,896	6,850	7,843	843
			150		
	O	6,056	7,153	7,737	584

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
COMMITTEE FOR PURCHASE OF PRODUCTS AND SERVICES OF THE BLIND AND OTHER SEVERELY HANDICAPPED					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	505 BA	240	252	256	4
	O	190	249	266	17
COMMODITY FUTURES TRADING COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	403 BA			11,193	11,193
	O			10,934	10,934
COMMUNITY SERVICES ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Community services program:					
(Community development)	451 BA	358,609	308,200	363,000	-57,800
	O	659,907	112,600 } 394,100 104,400	368,000 } 8,200	-122,300
(Elementary, secondary, and vocational education)	501 O	20,982	5,000		-5,000
(Manpower training)	504 O	-76			
Total, Community services program.	BA	358,609	420,800	363,000	-57,800
	O	680,813	503,500	376,200	-127,300
<i>Summary</i>					
Federal funds:					
(As shown in detail above)	BA	358,609	420,800	363,000	-57,800
	O	680,813	503,500	376,200	-127,300
Deductions for offsetting receipts:					
Proprietary receipts from the public	BA } O }	-93			
450	BA }	-245			
902	O }				
Total Community Services Administration.	BA	358,271	420,800	363,000	-57,800
	O	680,475	503,500	376,200	-127,300
CONSUMER PRODUCT SAFETY COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses	553 BA	34,684	35,745	36,595	850
	O	18,710	42,730	36,575	-6,155
<i>Summary</i>					
Federal funds:					
(As shown in detail above)	BA	34,684	35,745	36,595	850
	O	18,710	42,730	36,575	-6,155
Deductions for offsetting receipts:					
Proprietary receipts from the public	BA } O }	-2			
550	BA }				
Total Consumer Product Safety Commission.	BA	34,682	35,745	36,595	850
	O	18,708	42,730	36,575	-6,155

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
CORPORATION FOR PUBLIC BROADCASTING					
<i>Federal Funds</i>					
General and special funds:					
Payment to the Corporation for Public Broadcasting.....503	BA O	47,750 47,750	62,000 62,000	70,000 70,000	8,000 8,000
DISTRICT OF COLUMBIA					
<i>Federal Funds</i>					
General and special funds:					
Federal payment to District of Columbia.....852	BA O	191,533 191,533	226,800 226,800 *8,800	259,688 259,688	24,088 24,088
Loans to District of Columbia for capital outlay.....451	BA O	226,184 151,961	152,600 205,416	248,153 247,355	95,553 41,939
Advances to stadium sinking fund, army board: 451					
Authority to spend public debt receipts, Permanent, indefinite.	BA O	832 832	832 832	832 832	..........
Repayable advances to the District of Columbia general fund: Permanent, indefinite.....852	BA O	750 750	40,000 40,000	40,000 40,000	..........
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA O	419,299 345,076	429,032 481,848	548,673 547,875	119,641 66,027
Deductions for offsetting receipts: Proprietary receipts from the public.....450	BA O	-7,944	-10,426	-12,286	-1,860
852	BA O	-5,000	-65,000	-40,000	25,000
Total District of Columbia.....	BA O	406,355 332,132	353,606 406,422	496,387 495,589	142,781 89,167
EMERGENCY LOAN GUARANTEE BOARD					
<i>Federal Funds</i>					
Public enterprise funds:					
Emergency loan guarantee fund...403	O	-4,868	-5,792	-6,241	-449
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....751	BA O	44,140 42,103	53,597 52,880 *1,485 *800	63,430 60,260	8,348 6,580
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA O	44,140 42,103	55,082 53,680	63,430 60,260	8,348 6,580

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued				
EQUAL EMPLOYMENT OPPORTUNITY				
COMMISSION—Continued				
Summary—Continued				
Federal funds—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....750	BA } -5	-5	-5	.....
	O }			
Total Equal Employment Opportunity Commission.	BA 44,135	55,077	63,425	8,348
	O 42,098	53,675	60,255	6,580
FARM CREDIT ADMINISTRATION				
Federal Funds				
Public enterprise funds:				
Revolving fund for administrative expenses.....351	O -91	-176	-69	107
Summary				
Federal funds:				
(As shown in detail above).....	O -91	-176	-69	107
Deductions for offsetting receipts:				
Proprietary receipts from the public.....350	BA } -2	.....	.....	.....
	O }			
Total Farm Credit Administration.	BA -2	.....	.....	.....
	O -93	-176	-69	107
FEDERAL COMMUNICATIONS COMMISSION				
Federal Funds				
General and special funds:				
Salaries and expenses.....403	BA 40,155	46,900	49,820	2,920
	O 38,145	49,300	49,924	624
Summary				
Federal funds:				
(As shown in detail above).....	BA 40,155	46,900	49,820	2,920
	O 38,145	49,300	49,924	624
Deductions for offsetting receipts:				
Proprietary receipts from the public.....400	BA } -22	-50,017	-18,017	32,000
	O }			
Total Federal Communications Commission.	BA 40,133	-3,117	31,803	34,920
	O 38,123	-717	31,907	32,624
FEDERAL DEPOSIT INSURANCE CORPORATION				
Trust Funds				
Federal Deposit Insurance Corporation fund (trust revolving fund).....401	O -223,733	-529,591	-698,721	-169,130
FEDERAL ELECTION COMMISSION				
Federal Funds				
General and special funds:				
Salaries and expenses.....802	BA .....	.....	2,000	1,500
		500		
	O .....	.....	1,880	1,440
		470	130	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
FEDERAL ENERGY ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....305	BA	73,477	124,835	112,435	45,400
			^B 15,000	^A 75,000	
			^C 10		
			^D 2,190		
	O	32,884	120,236	141,117	80,881
			^B 6,500	^A 8,500	
FEDERAL HOME LOAN BANK BOARD					
<i>Federal Funds</i>					
General and special funds:					
Interest adjustment payments.....401	O	2,707	2,847	2,787	-60
Public enterprise funds:					
Federal Home Loan Bank Board revolving fund: 401	BA		2,000,000	-2,000,000	-4,000,000
Authority to spend public debt receipts, Current, indefinite.	O	4,670	-9,684	-139	9,545
Federal Savings and Loan Insurance Corporation fund.....401	O	-377,075	-299,164	-320,964	-21,800
Total Federal Home Loan Bank Board.	BA		2,000,000	-2,000,000	-4,000,000
	O	-369,698	-306,001	-318,316	-12,315
FEDERAL MARITIME COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....406	BA	6,385	7,300	7,915	487
			^D 128		
	O	6,488	7,360	7,927	567
Summary					
Federal funds:					
(As shown in detail above).....	BA	6,385	7,428	7,915	487
	O	6,488	7,360	7,927	567
Deductions for offsetting receipts:					
Proprietary receipts from the public.....500	BA	-13	-21	-21	
	O				
Total Federal Maritime Commission.	BA	6,372	7,407	7,894	487
	O	6,475	7,339	7,906	567
FEDERAL MEDIATION AND CONCILIATION SERVICE					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....505	BA	11,895	15,521	18,250	2,305
			^D 424		
	O	11,783	15,750	17,100	1,350
Summary					
Federal funds:					
(As shown in detail above).....	BA	11,895	15,945	18,250	2,305
	O	11,783	15,750	17,100	1,350

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued				
FEDERAL MEDIATION AND CONCILIATION				
SERVICE—Continued				
Summary—Continued				
Federal funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....500	BA } -1			
	O }			
Total Federal Mediation and Conciliation Service.	BA 11,894	15,945	18,250	2,305
	O 11,782	15,750	17,100	1,350
FEDERAL METAL AND NONMETALLIC MINE				
SAFETY BOARD OF REVIEW				
Federal Funds				
General and special funds:				
Salaries and expenses.....553	BA 60	60	60	
	O 39	58	60	2
FEDERAL POWER COMMISSION				
Federal Funds				
General and special funds:				
Salaries and expenses.....305	BA 28,500	32,100	35,910	2,813
		17		
		980		
	O 26,588	36,737	35,684	-1,053
Payments to States under Federal Power Act (special fund):	BA 80	80	80	
Permanent, indefinite.....852	O 81	80	80	
Summary				
Federal funds:				
(As shown in detail above).....	BA 28,580	33,177	35,990	2,813
	O 26,669	36,817	35,764	-1,053
Deductions for offsetting receipts:				
Proprietary receipts from the public.....300	BA } -13	-14	-14	
	O }			
Total Federal Power Commission.	BA 28,567	33,163	35,976	2,813
	O 26,656	36,803	35,750	-1,053
FEDERAL TRADE COMMISSION				
Federal Funds				
General and special funds:				
Salaries and expenses.....403	BA 32,334	37,898	45,649	6,651
		11,100		
	O 32,359	41,131	45,500	4,369
Summary				
Federal funds:				
(As shown in detail above).....	BA 32,334	38,998	45,649	6,651
	O 32,359	41,131	45,500	4,369
Deductions for offsetting receipts:				
Proprietary receipts from the public.....400	BA } -20	-20	-20	
	O }			
Total Federal Trade Commission	BA 32,314	38,978	45,629	6,651
	O 32,339	41,111	45,480	4,369

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
FOREIGN CLAIMS SETTLEMENT COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....152	BA	947	1,240 p24 }	1,441	177
	O	869	1,122	1,252	130
Payment of Vietnam prisoner of war claims.....152	O	4,761	1,093	4,000	2,907
Total Foreign Claims Settlement Commission.	BA	947	1,264	1,441	177
	O	5,630	2,215	5,252	3,037
HISTORICAL AND MEMORIAL COMMISSIONS					
<i>Harry S Truman Scholarship Foundation</i>					
<i>Federal Funds</i>					
General and special funds:					
Payment to the Harry S Truman memorial scholarship trust fund 502	BA			10,000	10,000
	O			10,000	10,000
<i>Trust Funds</i>					
Harry S Truman memorial scholarship trust fund: Permanent.....502	BA			362	362
	O			80	80
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA			10,000	10,000
	O			10,000	10,000
Trust funds:					
(As shown in detail above).....	BA			362	362
	O			80	80
Interfund transactions.....502	BA			-10,000	-10,000
	O				
Total Harry S Truman Scholarship Foundation.	BA			362	362
	O			80	80
American Revolution Bicentennial					
<i>Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....806	BA	19,705	9,686	10,000	314
	O	6,622	23,582	10,400	-13,182
Commemorative activities (special fund): Permanent.....806	BA	5,286	5,500	11,900	6,400
	O	3,768	8,000	11,000	3,000
<i>Trust Funds</i>					
Gifts and donations.....806	O	1			
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	24,991	15,186	21,900	6,714
	O	10,390	31,582	21,400	-10,182
Deductions for offsetting receipts:					
Proprietary receipts from the public.....800	BA	-5,286	-5,500	-11,900	-6,400
	O				
Total Federal funds.....	BA	19,705	9,686	10,000	314
	O	5,104	26,082	9,500	-16,582

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
HISTORICAL AND MEMORIAL COMMISSIONS					
—Continued					
<i>American Revolution Bicentennial</i>					
<i>Administration—Continued</i>					
<i>Summary—Continued</i>					
Trust funds:					
(As shown in detail above)	0	1			
Total American Revolution Bicentennial Administration.	BA 0	19,705 5,105	9,686 26,082	10,000 9,500	314 -16,582
<i>Other Historical and Memorial Agencies</i>					
<i>Federal Funds</i>					
General and special funds:					
Franklin Delano Roosevelt Memorial Commission.....806	0	11	23	24	1
Miscellaneous appropriations.....806	0	60	14		-14
<i>Trust Funds</i>					
Miscellaneous trust funds.....806	0	68	1		-1
<i>Summary</i>					
Federal funds:					
(As shown in detail above)	0	71	37	24	-13
Trust funds:					
(As shown in detail above)	0	68	1		-1
Total Other Historical and Memorial Agencies.	0	139	38	24	-14
<i>Summary</i>					
Federal funds:					
(As shown in detail above)	BA 0	24,991 10,461	15,186 31,619	31,900 31,424	16,714 -195
Deductions for offsetting receipts:					
Proprietary receipts from the public.....800	BA 0 }	-5,286	-5,500	-11,900	-6,400
Total Federal funds.....	BA 0	19,705 5,175	9,686 26,119	20,000 19,524	10,314 -6,595
Trust funds:					
(As shown in detail above)	BA 0			362 80	362 79
Interfund transactions.....502	BA 0 }			-10,000	-10,000
Total Historical and Memorial Commissions.	BA 0	19,705 5,244	9,686 26,120	10,362 9,604	676 -16,516
INDIAN CLAIMS COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA 0	1,164 1,161	1,324 1,324	1,420 1,420	96 96

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)	
OTHER INDEPENDENT AGENCIES—Continued						
INTERGOVERNMENTAL AGENCIES						
Advisory Commission on Intergovernmental Relations						
Federal Funds						
General and special funds:						
Salaries and expenses	806	BA	1,106	1,162 ^{b22}	1,223	39
		O	1,009	1,317	1,223	-94
Intragovernmental funds:						
Consolidated working fund	806	O	64	-132	143	275
Trust Funds						
Contributions: Permanent, indefinite		BA	2	20	25	5
806		O	20	34	25	-9
Summary						
Federal funds:						
(As shown in detail above)		BA	1,106	1,184	1,223	39
		O	1,073	1,185	1,366	181
Trust funds:						
(As shown in detail above)		BA	2	20	25	5
		O	20	34	25	-9
Total Advisory Commission on Intergovernmental Relations.		BA	1,108	1,204	1,248	44
		O	1,093	1,219	1,391	172
Appalachian Regional Commission						
Federal Funds						
General and special funds:						
Salaries and expenses	452	BA	1,492	1,740 ^{d7}	*1,852	105
		O	1,670	1,546	1,852	306
Intragovernmental funds:						
Consolidated working fund	452	O	-191	706		-706
Trust Funds						
Miscellaneous trust fund accounts:		BA	2,670	3,150	*3,334	184
Permanent, indefinite	452	O	2,441	3,150	3,334	184
Summary						
Federal funds:						
(As shown in detail above)		BA	1,492	1,747	1,852	105
		O	1,479	2,252	1,852	-400
Trust funds:						
(As shown in detail above)		BA	2,670	3,150	3,334	184
		O	2,441	3,150	3,334	184
Deductions for offsetting receipts:						
Proprietary receipts from the public	452	BA } O }	-1,215	-1,450	-1,542	-92
Total trust funds		BA	1,455	1,700	1,792	92
		O	1,226	1,700	1,792	92
Interfund transactions	452	BA } O }	-1,455	-1,700	-1,792	-92
Total Appalachian Regional Commission.		BA	1,492	1,747	1,852	105
		O	1,250	2,252	1,852	-400

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
INTERGOVERNMENTAL AGENCIES—Continued					
Delaware River Basin Commission					
Federal Funds					
General and special funds:					
Salaries and expenses.....301	BA	69	78	79	1
	O	69	78	79	1
Contribution.....301	BA	242	238	215	-23
	O	220	209	215	6
Total Delaware River Basin Commission.	BA	311	316	294	-22
	O	289	287	294	7
Interstate Commission on the Potomac River Basin					
Federal Funds					
General and special funds:					
Contribution.....304	BA	34	52	52	.....
	O	34	52	52	.....
Susquehanna River Basin Commission					
Federal Funds					
General and special funds:					
Salaries and expenses.....301	BA	71	78	79	1
	O	69	78	79	1
Contribution.....301	BA	150	150	150	.....
	O	120	150	150	.....
Total Susquehanna River Basin Commission.	BA	221	228	229	1
	O	189	228	229	1
Washington Metropolitan Area Transit Authority					
Federal Funds					
General and special funds:					
Federal contribution.....404	BA	33,713	35,850	31,700	-27,165
			679	17,145	
Permanent.....	BA	131,181	90,360	50,879	-3,300
	O	170,453	184,900	181,600	
Summary					
Federal funds:					
(As shown in detail above).....	BA	168,058	130,416	103,374	-27,042
	O	173,517	188,904	185,393	-3,511
Trust funds:					
(As shown in detail above).....	BA	2,672	3,170	3,359	189
	O	2,461	3,184	3,359	175
Deductions for offsetting receipts:					
Proprietary receipts from the public.....452	BA	-1,215	-1,450	-1,542	-92
	O				
Total trust funds.....	BA	1,457	1,720	1,817	97
	O	1,246	1,734	1,817	83
Interfund transactions.....452	BA	-1,455	-1,700	-1,792	-92
	O				
Total Intergovernmental Agencies.	BA	168,060	130,436	103,399	-27,037
	O	173,308	188,938	185,418	-3,520

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
INTERNATIONAL TRADE COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses .....152	BA	7,400	8,900	9,700	800
	O	7,079	8,864	9,630	766
INTERSTATE COMMERCE COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses .....404	BA	40,655	43,170	49,970	4,900
	O	38,097	47,160	49,787	2,627
			4250	4250	
<i>Summary</i>					
Federal funds:					
(As shown in detail above)	BA	40,655	45,070	49,970	4,900
	O	38,097	47,410	50,037	2,627
Deductions for offsetting receipts:					
Proprietary receipts from the	BA	-367	-322	-322	
public .....400	O				
Total Interstate Commerce	BA	40,288	44,748	49,648	4,900
Commission.	O	37,730	47,088	49,715	2,627
LEGAL SERVICES CORPORATION					
<i>Federal Funds</i>					
General and special funds:					
Payment to the Legal Services	BA		71,500	71,500	
Corporation .....754	O		47,200	71,500	24,300
MARINE MAMMAL COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses .....302	BA	412	750	1,000	250
	O	134	735	1,000	265
NATIONAL CAPITAL PLANNING COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses .....451	BA	1,540	1,777	1,895	118
	O	1,486	1,842	1,895	53
<i>Trust Funds</i>					
Advances from District of Columbia .451	O	26			
<i>Summary</i>					
Federal funds:					
(As shown in detail above)	BA	1,540	1,777	1,895	118
	O	1,486	1,842	1,895	53
Trust funds:					
(As shown in detail above)	O	26			
Total National Capital Planning	BA	1,540	1,777	1,895	118
Commission.	O	1,512	1,842	1,895	53

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)	
OTHER INDEPENDENT AGENCIES—Continued						
NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE						
Federal Funds						
General and special funds:						
Salaries and expenses	503	BA 0	405 461	409 405	502 472	93 67
Trust Funds						
Contributions: Permanent, indefinite	503	BA	1			
Summary						
Federal funds:						
(As shown in detail above)		BA 0	405 461	409 405	502 472	93 67
Trust funds:						
(As shown in detail above)		BA	1			
Deductions for offsetting receipts:						
Proprietary receipts from the		BA	-1			
public	503	0				
Total trust funds		0	-1			
Total National Commission on Libraries and Information Science.		BA 0	405 460	409 405	502 472	93 67
NATIONAL COUNCIL ON INDIAN OPPORTUNITY						
Federal Funds						
General and special funds:						
Salaries and expenses	452	BA 0	282 327			
				23		-23
NATIONAL CREDIT UNION ADMINISTRATION						
Federal Funds						
Public enterprise funds:						
Operating fund	401	0	898	-59	-675	-616
Credit union share insurance fund		0	-13,512	-8,880	-14,949	-6,069
	401					
Total National Credit Union Administration.		0	-12,614	-8,939	-15,624	-6,685
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Federal Funds						
General and special funds:						
Salaries and expenses	503	BA	118,494	159,200	175,000	15,517
				283		
		0	83,390	139,409	168,028	28,619
Intragovernmental funds:						
Consolidated working fund	503	0	-60	91		-91
Trust Funds						
Gifts and donations: Permanent, indefinite	503	BA 0	12,999 12,999	16,753 16,753	15,000 15,000	-1,753 -1,753

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES—Continued					
Summary					
Federal funds:					
(As shown in detail above)	BA	118,494	159,483	175,000	15,517
	O	83,330	139,500	168,028	28,528
Deductions for offsetting receipts:					
Proprietary receipts from the public.....902	BA } -5				
	O }				
Total Federal funds	BA	118,489	159,483	175,000	15,517
	O	83,325	139,500	168,028	28,528
Trust funds:					
(As shown in detail above)	BA	12,999	16,753	15,000	-1,753
	O	12,999	16,753	15,000	-1,753
Total National Foundation on the Arts and the Humanities.	BA	131,488	176,236	190,000	13,764
	O	96,324	156,253	183,028	26,775
NATIONAL LABOR RELATIONS BOARD					
Federal Funds					
General and special funds:					
Salaries and expenses: Indefinite.505	BA	56,016	60,980	68,499	5,830
			16		
			1,673		
	O	55,312	63,565	69,753	6,188
Summary					
Federal funds:					
(As shown in detail above)	BA	56,016	62,669	68,499	5,830
	O	55,312	63,565	69,753	6,188
Deductions for offsetting receipts:					
Proprietary receipts from the public.....500	BA } -239		-150	-162	-12
	O }				
Total National Labor Relations Board.	BA	55,777	62,519	68,337	5,818
	O	55,073	63,415	69,591	6,176
NATIONAL MEDIATION BOARD					
Federal Funds					
General and special funds:					
Salaries and expenses.....505	BA	2,930	3,186	3,105	-131
			50		
	O	2,835	3,230	3,095	-135
Summary					
Federal funds:					
(As shown in detail above)	BA	2,930	3,236	3,105	-131
	O	2,835	3,230	3,095	-135
Deductions for offsetting receipts:					
Proprietary receipts from the public.....500	BA } -6		-18	-18	
	O }				
Total National Mediation Board	BA	2,924	3,218	3,087	-131
	O	2,829	3,212	3,077	-135
NATIONAL SCIENCE FOUNDATION					
Federal Funds					
General and special funds:					
Salaries and expenses.....251	BA	566,484	711,570	751,400	39,830
	O	645,042	641,400	714,700	73,300

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
NATIONAL SCIENCE FOUNDATION—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Scientific activities (special foreign currency program).....251	BA	3,000	4,850	4,000	-850
	O	5,265	7,000	5,000	-2,000
Intragovernmental funds:					
Consolidated working fund.....251	O	-3,178	-1,100	-700	400
Trust Funds					
Donations: Permanent, indefinite.....251	BA	428	2,355	1,355	-1,000
	O	-171	2,000	1,000	-1,000
Summary					
Federal funds:					
(As shown in detail above).....	BA	569,484	716,420	755,400	38,980
	O	647,129	647,300	719,000	71,700
Deductions for offsetting receipts:					
Proprietary receipts from the public.....250	BA } -326	-295	-295		
	O }				
902	BA } -5	-5	-5		
	O }				
Total Federal funds.....	BA	569,153	716,120	755,100	38,980
	O	646,798	647,000	718,700	71,700
Trust funds:					
(As shown in detail above).....	BA	428	2,355	1,355	-1,000
	O	-171	2,000	1,000	-1,000
Total National Science Foundation.	BA	569,581	718,475	756,455	37,980
	O	646,627	649,000	719,700	70,700
NATIONAL TRANSPORTATION SAFETY BOARD					
Federal Funds					
General and special funds:					
Salaries and expenses.....407	BA	8,251	9,450 D190 }	10,175	535
	O	8,183	9,940	10,000	60
Trust Funds					
Donations.....407	O	-11			
Summary					
Federal funds:					
(As shown in detail above).....	BA	8,251	9,640	10,175	535
	O	8,183	9,940	10,000	60
Trust funds:					
(As shown in detail above).....	O	-11			
Total National Transportation Safety Board.	BA	8,251	9,640	10,175	535
	O	8,172	9,940	10,000	60
NUCLEAR REGULATORY COMMISSION					
Federal Funds					
General and special funds:					
Salaries and expenses.....305	BA	82,167	89,225 A56,400 D1,540 }	219,935	72,770
	O	79,827	83,707 A55,400 A1,000 }	196,972	58,865

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
OCCUPATIONAL SAFETY AND HEALTH REVIEW					
COMMISSION					
Federal Funds					
General and special funds:					
Salaries and expenses.....553	BA	4,687	5,512	5,675	163
	O	4,596	5,500	5,675	175
PENNSYLVANIA AVENUE DEVELOPMENT					
CORPORATION					
Federal Funds					
General and special funds:					
Salaries and expenses.....451	BA	500	824	1,256	432
	O	556	845	1,145	300
POSTAL SERVICE					
Federal Funds					
General and special funds:					
Payment to the Postal Service fund	BA	1,698,000	1,830,656	1,489,685	-340,971
402	O	1,698,000	1,830,656	1,489,685	-340,971
RAILROAD RETIREMENT BOARD					
Federal Funds					
General and special funds:					
Payments to Railroad Retirement	BA	22,478	3,516	250,000	246,484
Trust Fund.....601	O	22,478	3,516	250,000	246,484
Regional rail transportation	BA			55,100	55,100
protective account.....604	O			55,100	55,100
Trust Funds					
Railroad retirement account:	BA	2,606,953	2,832,767	3,232,100	399,333
Permanent, indefinite.....601	O	2,675,228	3,024,056	3,383,118	240,862
			2,200		
				-116,000	
Limitation on salaries and expenses..			(2,200)		(-2,200)
			4(2,200)		(-2,200)
Summary					
Federal funds:					
(As shown in detail above).....	BA	22,478	3,516	305,100	301,584
	O	22,478	3,516	305,100	301,584
Trust funds:					
(As shown in detail above).....	BA	2,606,953	2,832,767	3,232,100	399,333
	O	2,675,228	3,026,256	3,267,118	240,862
Deductions for offsetting receipts:					
Intrafund transactions.....603	BA } -5,067				
	O }				
902	BA } 2,939	5,000	6,000	1,000	
	O }				
Total trust funds.....	BA	2,604,825	2,837,767	3,238,100	400,333
	O	2,673,100	3,031,256	3,273,118	241,862
Interfund transactions.....601	BA } -22,478	-3,516	-250,000	-246,484	
	O }				
Total Railroad Retirement	BA	2,604,825	2,837,767	3,293,200	455,433
Board.	O	2,673,100	3,031,256	3,328,218	296,962

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
RENEGOTIATION BOARD					
Federal Funds					
General and special funds:					
Salaries and expenses.....054	BA	4,805	5,163 2147	5,445	135
	O	4,709	5,142	5,347	205
SECURITIES AND EXCHANGE COMMISSION					
Federal Funds					
General and special funds:					
Salaries and expenses.....403	BA	36,202	43,077 21,356	47,187	2,754
	O	34,537	45,111	48,746	3,635
Summary					
Federal funds:					
(As shown in detail above).....	BA	36,202	44,433	47,187	2,754
	O	34,537	45,111	48,746	3,635
Deductions for offsetting receipts:					
Proprietary receipts from the public.....400	BA } -21	-26	-26		
	O }				
Total Securities and Exchange Commission.	BA	36,181	44,407	47,161	2,754
	O	34,516	45,085	48,720	3,635
SELECTIVE SERVICE SYSTEM					
Federal Funds					
General and special funds:					
Salaries and expenses.....054	BA	54,247	45,000	47,887	2,887
	O	59,525	47,000	47,800	800
Summary					
Federal funds:					
(As shown in detail above).....	BA	54,247	45,000	47,887	2,887
	O	59,525	47,000	47,800	800
Deductions for offsetting receipts:					
Proprietary receipts from the public.....050	BA } -22	-10	-10		
	O }				
Total Selective Service System...	BA	54,225	44,990	47,877	2,887
	O	59,503	46,990	47,790	800
SMALL BUSINESS ADMINISTRATION					
Federal Funds					
General and special funds:					
Salaries and expenses.....403	BA	23,000	26,500	29,000	2,500
	O	21,909	25,900	28,000	2,100
Payment of participation sales insufficiencies.....403	BA	720			
Public enterprise funds:					
Business loan and investment fund	BA	225,253	307,500	150,000	-157,500
403	O	263,540	171,300	217,165 -35,000	10,865
Disaster loan fund.....453	BA		90,000		10,058
				100,000	
Permanent, indefinite.....	BA	1,602	110	168	
	O	465,618	196,977	54,800 68,000	-74,177

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued				
SMALL BUSINESS ADMINISTRATION—Con.				
<i>Federal Funds—Continued</i>				
Public enterprise funds:—Continued				
Lease and surety bond guarantees revolving fund.....403	0	2,091		
Lease bond guarantees revolving fund.....403	0		-1,970	-2,225
Surety bond guarantees revolving fund.....403	BA	20,000	10,000	-10,000
	0	5,965	8,275	2,310
Summary				
Federal funds:				
(As shown in detail above)	BA	250,575	444,110	289,168
	0	753,158	398,172	339,015
Deductions for offsetting receipts:				
Proprietary receipts from the public.....500	BA } -9			
	0 }			
902	BA } -2			
	0 }			
Total Small Business Administration.	BA	250,564	444,110	289,168
	0	753,147	398,172	339,015
SMITHSONIAN INSTITUTION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....503	BA	58,668	67,789	79,408
			4390	8,702
			1,091	
			21,436	
	0	55,363	64,420	79,278
			4390	14,468
Museum programs and related research (special foreign currency program).....503	BA	4,500	2,000	2,000
	0	2,950	3,000	4,000
Science information exchange.....503	BA	1,695	1,755	1,875
			250	70
	0	1,691	1,796	1,875
Construction and improvements, National Zoological Park.....503	BA	3,790	9,420	9,550
	0	872	5,452	5,893
Restoration and renovation of buildings.....503	BA	1,070	1,490	1,467
	0	1,324	4,200	4,309
Construction.....503				
Liquidation of contract authority....		(17,000)	(7,000)	(3,000)
	0	15,196	21,000	4,595
Miscellaneous appropriations.....503	0	18	82	
The John F. Kennedy Center for the Performing Arts.....303	0	1	21	
Salaries and expenses, National Gallery of Art.....503	BA	6,237	6,623	7,598
			490	583
			136	
			2166	
	0	5,973	7,053	7,564
			490	421

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
SMITHSONIAN INSTITUTION—Continued					
<i>Federal Funds—Continued</i>					
General and special funds—Continued					
Salaries and expenses, Woodrow Wilson International Center for Scholars.....503	BA 0	800 842	954 958	975 975	21 17
<i>Trust Funds</i>					
Smithsonian Institution trust funds: Permanent.....252	BA 0	45 57	45 50	50 50	5
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA 0	76,760 84,230	93,390 108,462	102,873 108,489	9,483 27
Deductions for offsetting receipts: Proprietary receipts from the public.....500	BA 0	-22	-14	-14	.....
Total Federal funds.....	BA 0	76,738 84,208	93,376 108,448	102,859 108,475	9,483 27
Trust funds: (As shown in detail above).....	BA 0	45 57	45 50	50 50	5
Total Smithsonian Institution....	BA 0	76,783 84,265	93,421 108,498	102,909 108,525	9,488 27
SUBVERSIVE ACTIVITIES CONTROL BOARD					
<i>Federal Funds</i>					
General and special funds: Salaries and expenses.....751	0	11	.....	.....	.....
TEMPORARY STUDY COMMISSIONS					
<i>Aviation Advisory Commission</i>					
<i>Trust Funds</i>					
Salaries and expenses (Airport and airway trust fund).....405	0	20	.....	.....	.....
<i>Joint Federal-State Land Use Planning Commission for Alaska</i>					
<i>Federal Funds</i>					
General and special funds: Salaries and expenses.....452	BA 0	613 696	693 710	708 708	15 -2
<i>Trust Funds</i>					
Cooperative funds: Permanent, indefinite.....452	BA 0	550 550	537 537	708 708	171 171
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA 0	613 696	693 710	708 708	15 -2
Trust funds: (As shown in detail above).....	BA 0	550 550	537 537	708 708	171 171

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued				
TEMPORARY STUDY COMMISSIONS—Con.				
<i>Joint Federal-State Land Use Planning</i>				
<i>Commission for Alaska—Continued</i>				
<i>Summary—Continued</i>				
Trust funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....452	BA } -550	-537	-708	-171
	O }			
Total Joint Federal-State Land Use Planning Commission for Alaska.	BA 613	693	708	15
	O 696	710	708	-2
Other Temporary Study Commissions				
<i>Federal Funds</i>				
General and special funds:				
Commission on American Shipbuilding: Salaries and expenses.....406	BA 205			
	O 226	20		-20
Commission on Executive, Legislative, and Judicial Salaries: Salaries and expenses.....805	O 10			
Commission on Government Procurement: Salaries and expenses.....804	O 76			
Commission on Highway Beautification: Salaries and expenses.....404	O 179	75		-75
Commission on Population Growth and the American Future: Salaries and expenses.....806	O 34	2		-2
Commission on Railroad Retirement: Salaries and expenses.....601	O 2	7		-7
Commission on the Organization of the Government for the Conduct of Foreign Policy: Salaries and expenses.....152	BA 1,050	1,594		-1,594
	O 679	1,823	165	-1,658
Commission on the Organization of the Government of the District of Columbia: Salaries and expenses 806	O 11			
Commission on the Review of the National Policy toward Gambling: Salaries and expenses.....751	BA 250	1,000	750	-250
	O 196	951	775	-176
Defense Manpower Commission: Salaries and expenses.....054	BA 400	800	1,300	145
Reappropriation.....	BA	355		
	O 28	1,052	1,260	208
National Commission for the Review of Federal and State Laws Relating to Wiretapping and Electronic Surveillance: Salaries and expenses.....751	BA 332	332	400	68
	O 36	513	450	-63

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued				
TEMPORARY STUDY COMMISSIONS—Con.				
Other Temporary Study Commissions—Con.				
Federal Funds—Continued				
General and special funds:—Continued				
National Commission on Consumer Finance: Salaries and expenses 403	0	42	50	—50
National Commission on Electronic Fund Transfers: Salaries and expenses.....403	BA 0 .....	..... 450	500 50	—500 —400
National Commission on Fire Prevention and Control: Salaries and expenses.....451	0	44	31	—31
National Commission on Marihuana and Drug Abuse: Salaries and expenses.....552	0	112 .....	.....	.....
National Commission on Materials Policy: Salaries and Expenses..403	0	244	120	—120
National Commission on Productivity: Salaries and expenses.....403	BA 0 1,764	882 2,096	2,000 2,400	500 304
National Commission on Supplies and Shortages: Salaries and expenses.....403	BA 0	287 200	..... 87	—287 —113
National Commission on the Financing of Postsecondary Education: Salaries and expenses 502	0	821	225	—225
National Commission on Water Quality: Salaries and expenses 304	BA 0 1,243	10,000 9,067	4,800 } 2,000 } 4,460 } 2,000 }	—6,800 —2,607
National Study Commission on Records and Documents of Federal Officials.....804	BA 0	..... 200	200 350	150 150
National Tourism Resources Review Commission: Salaries and expenses.....403	0	64	6	—6
National Water Commission: Salaries and expenses.....301	0	104	35	—35
Public Land Law Review Commission: Salaries and expenses.....302	0	1	.....	.....
Total Other Temporary Study Commissions.	BA 0 5,916	13,119 16,923	5,300 11,997	—8,568 —4,926
Total Federal funds Temporary Study Commissions.	BA 0 6,612	13,732 17,633	6,008 12,705	—8,553 —4,928
Total trust funds Temporary Study Commissions.	0	20	.....	.....

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
TENNESSEE VALLEY AUTHORITY					
<i>Federal Funds</i>					
Public enterprise funds:					
Payment to Tennessee Valley Authority fund.....301	BA	45,676	77,400	87,800	5,010,400
Authority to spend agency debt receipts.	BA			[^] 5,000,000	
	O	401,137	800,000	731,000	-69,000
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	45,676	77,400	5,087,800	5,010,400
	O	401,137	800,000	731,000	-69,000
Deductions for offsetting receipts:					
Proprietary receipts from the public.....300	BA	-32	-25	-24	1
	O				
Total Tennessee Valley Authority	BA	45,644	77,375	5,087,776	5,010,401
	O	401,105	799,975	730,976	-68,999
UNITED STATES INFORMATION AGENCY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....153	BA	203,957	218,462	[^] 246,984	24,694
			^{c1} 165		
	O	200,140	219,466	244,554	25,088
Salaries and expenses (special foreign currency program).....153	BA	6,000	8,377	[^] 10,708	2,331
	O	7,982	8,760	10,001	1,241
Special international exhibitions...153	BA	10,793	6,770	[^] 6,187	-655
			^{c1}		
	O	5,040	10,904	8,693	-2,211
Special international exhibitions (special foreign currency program) 153	BA	78			
	O	95	158	28	-130
Acquisition and construction of radio facilities.....153	BA	1,000	4,400	[^] 10,135	5,735
	O	1,545	1,361	4,939	3,578
<i>Trust Funds</i>					
United States Information Agency trust funds: Permanent, indefinite.....153	BA	86	86	86	
	O	94	116	86	-30
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	221,828	241,909	274,014	32,105
	O	214,802	240,649	268,215	27,566
Deductions for offsetting receipts:					
Proprietary receipts from the public.....150	BA	-412	-391	-391	
	O				
902	BA	-43	-43	-43	
	O				
Total Federal funds.....	BA	221,373	241,475	273,580	32,105
	O	214,347	240,215	267,781	27,566
Trust funds:					
(As shown in detail above).....	BA	86	86	86	
	O	94	116	86	-30

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued				
UNITED STATES INFORMATION AGENCY—Con.				
<i>Summary—Continued</i>				
Trust funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....153	BA } -66	-66	-66	.....
	O }			
Total trust funds.....	BA 20	20	20	.....
	O 28	50	20	-30
Total United States Information Agency.	BA 221,393	241,495	273,600	32,105
	O 214,375	240,265	267,801	27,536
UNITED STATES RAILWAY ASSOCIATION				
<i>Federal Funds</i>				
General and special funds:				
Administrative expenses.....404	BA 18,000	7,000	10,000	-2,000
	O 1,200	21,694	11,800	-12,894
		4,000	1,000	
WATER RESOURCES COUNCIL				
<i>Federal Funds</i>				
General and special funds:				
Water resources planning.....301	BA 7,417	9,775	9,670	-105
	O 7,207	11,213	9,670	-1,543
Intragovernmental funds:				
Consolidated working fund.....301	O -61	62	.....	-62
<i>Trust Funds</i>				
River Basin Commissions: Permanent, indefinite.....301	BA 3,063	3,480	2,904	-576
	O 2,705	3,958	3,812	-146
<i>Summary</i>				
Federal funds:				
(As shown in detail above).....	BA 7,417	9,775	9,670	-105
	O 7,146	11,275	9,670	-1,605
Trust funds:				
(As shown in detail above).....	BA 3,063	3,480	2,904	-576
	O 2,705	3,958	3,812	-146
Deductions for offsetting receipts:				
Proprietary receipts from the public.....301	BA } -905	-1,198	-1,086	112
	O }			
Total trust funds.....	BA 2,158	2,282	1,818	-464
	O 1,800	2,760	2,726	-34
Interfund transactions.....301	BA } -2,158	-2,282	-1,818	464
	O }			
Total Water Resources Council..	BA 7,417	9,775	9,670	-105
	O 6,788	11,753	10,578	-1,175
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 7,592,815	11,649,914	13,519,566	1,869,652
	O 8,266,199	10,117,073	10,943,500	826,427
Deductions for offsetting receipts:				
Proprietary receipts from the public.....050	BA } -22	-10	-10	.....
	O }			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
SUMMARY—Continued					
Federal funds:—Continued					
150	BA } O }	-457	-437	-437	.....
250	BA } O }	-326	-295	-295	.....
300	BA } O }	-45	-39	-38	1
350	BA } O }	-2	.....	.....	.....
400	BA } O }	-563	-50,524	-18,531	31,993
450	BA } O }	-8,037	-10,426	-12,286	-1,860
500	BA } O }	-290	-203	-215	-12
550	BA } O }	-2	.....	.....	.....
700	BA } O }	-3	-3	-3	.....
750	BA } O }	-5	-5	-5	.....
800	BA } O }	-6,013	-6,105	-12,505	-6,400
852	BA } O }	-5,000	-65,000	-40,000	25,000
902	BA } O }	-317	-62	-59	3
Total Federal funds	BA O	<u>7,571,733</u> 8,245,117	<u>11,516,805</u> 9,983,964	<u>13,435,182</u> 10,859,116	<u>1,918,377</u> 875,152
Trust funds:					
(As shown in detail above)	BA O	<u>11,582,409</u> 7,927,276	<u>13,903,096</u> 9,422,987	<u>15,075,889</u> 10,210,163	<u>1,172,793</u> 787,176
Deductions for offsetting receipts:					
Intrafund transactions	BA } O }	-20,346	-22,242	-6,765	15,477
600	BA } O }	.....	.....	.....	.....
902	BA } O }	2,939	5,000	6,000	1,000
Proprietary receipts from the public	BA } O }	-215	-215	-223	-8
150	BA } O }	.....	.....	.....	.....
301	BA } O }	-905	-1,198	-1,086	112
452	BA } O }	-1,765	-1,987	-2,250	-263

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
OTHER INDEPENDENT AGENCIES—Continued					
SUMMARY—Continued					
Trust funds:—Continued					
503	BA } -1				
	O }				
Total trust funds.....	BA	11,562,116	13,882,454	15,071,565	1,189,111
	O	7,906,983	9,402,345	10,205,839	803,494
Interfund transactions.....	301 BA	-2,158	-2,282	-1,818	464
	O }				
452	BA	-1,455	-1,700	-1,792	-92
	O }				
502	BA			-10,000	-10,000
	O }				
601	BA	-22,478	-3,516	-250,000	-246,484
	O }				
805	BA	-2,384,236	-3,443,825	-4,089,172	-645,347
	O }				
Total Other Independent Agencies.	BA	16,723,522	21,947,936	24,153,965	2,206,029
	O	13,741,773	15,934,986	16,712,173	777,187
ALLOWANCES					
Allowances for:					
Energy tax equalization payments.....	BA	500,000	7,000,000	6,500,000	
	O		500,000	7,000,000	6,500,000
Civilian agency pay raises.....	BA		1,000,000		575,000
	O		425,000	960,000	550,000
			410,000		
Contingencies.....	BA	250,000	750,000	500,000	
	O	200,000	500,000	300,000	
Total Allowances.....	BA	750,000	8,325,000	7,575,000	
	O	700,000	8,050,000	7,350,000	
BUDGET TOTALS					
Federal funds:					
(As shown in detail above).....	BA	232,654,733	310,912,466	305,588,534	-5,323,932
	O	210,327,712	240,014,291	267,976,214	27,961,923
Deductions for offsetting receipts: (As shown in detail above):					
Intrafund transactions.....	BA } -1,152,493	-1,318,373	-1,256,186	62,187	
	O }				
Receipts from off-budget Federal agencies.	BA } -205,489	-383,210	-486,150	-102,940	
	O }				
Proprietary receipts from the public.	BA } -3,529,639	-4,307,474	-4,019,256	288,217	
	O }				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
BUDGET TOTALS—Continued				
Federal funds:—Continued				
(Undistributed by agency and function):				
Rents and royalties on the Outer Continental Shelf lands.....953	BA } -6,748,394	-5,000,000	-8,000,000	-3,000,000
	O }			
Total deductions.....	BA } -11,636,015	-11,009,057	-13,761,592	-2,752,535
	O }			
Federal fund totals.....	BA } 221,018,718	299,903,409	291,826,942	-8,076,467
	O } 198,691,697	229,005,234	254,214,622	25,209,388
Trust funds:				
(As shown in detail above).....	BA } 119,523,724	127,893,162	129,644,532	1,751,370
	O } 96,381,713	117,155,482	130,780,547	13,625,065
Deductions for offsetting receipts: (As shown in detail above):				
Intrafund transactions.....	BA } -952,097	-999,452	-1,051,815	-52,363
	O }			
Proprietary receipts from the public. (Undistributed by agency and function):	BA } -3,954,182	-4,707,997	-5,524,693	-816,696
	O }			
Receipts from off-budget Federal agencies:				
Employer share, employee retirement.....951	BA } -642,031	-1,110,145	-778,765	331,380
	O }			
Total deductions.....	BA } -5,548,310	-6,817,594	-7,355,273	-537,679
	O }			
Trust fund totals.....	BA } 113,975,414	121,075,568	122,289,259	1,213,691
	O } 90,833,403	110,337,888	123,425,274	13,087,386
Interfund transactions (—):				
Employer share, employee retirement.....951	BA } -2,677,433	-2,959,960	-3,109,289	-149,329
	O }			
Interest received by trust funds 952	BA } -6,583,227	-7,768,517	-8,304,867	-536,350
	O }			
Applied by agency above.....	BA } -11,872,457	-15,168,848	-16,853,795	-1,684,947
	O }			
Total interfund transactions.....	BA } -21,133,117	-25,897,325	-28,267,951	-2,370,626
	O }			
Budget totalsΔ.....	BA } 313,861,015	395,081,652	385,848,250	-9,233,402
	O } 268,391,983	313,445,797	349,371,945	35,926,148

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1974 actual	1975 estimated	1976 estimated	Increase or decrease (—)
BUDGET TOTALS—Continued				
ΔBudget totals are distributed as follows:				
	1975		1976	
	BA	Outlays	BA	Outlays
Federal funds:				
Enacted and recommended herein.....	299,162,969	232,106,980	290,526,999	256,369,174
Allowances.....	750,000	700,000	9,699,100	9,385,000
Transmittal:				
(⁴) Supplemental existing legislation.....	9,036,517	5,452,206	17,145	3,553,523
(⁵) Supplemental proposed legislation.....	221,737	188,237		33,500
(⁶) Wage-board pay raises.....	460,585	434,530		28,381
(⁷) Civilian pay raises.....	770,947	752,141		42,061
(⁸) Military pay raises.....	798,039	759,488		39,328
(⁹) Transfer for pay raises (—).....	-26,404			
(¹⁰) Transfer for pay raises.....	26,404			
(¹¹) Proposed 1975 amendment.....	20,777	17,899		2,878
(¹²) Existing legislation.....	170,227	145,927	228,350	228,100
(¹³) Proposed legislation.....	-479,333	-543,117	5,166,940	-1,705,731
Deductions for offsetting receipts.....	-11,009,057	-11,009,057	-13,761,592	-13,761,592
Total Federal funds.....	299,903,409	229,005,234	291,826,942	254,214,622
Trust funds:				
Enacted and recommended herein.....	126,102,323	116,066,746	131,136,512	134,511,696
Transmittal:				
(⁴) Supplemental existing legislation.....	1,780,600	1,402,200	1,300,000	1,300,000
(⁶) Wage-board pay raises.....	651	640		11
(⁷) Civilian pay raises.....	1,255	1,229		26
(¹³) Proposed legislation.....	8,333	-315,333	-2,791,980	-5,031,186
Deductions for offsetting receipts.....	-6,817,594	-6,817,594	-7,355,273	-7,355,273
Total trust funds.....	121,075,568	110,337,888	122,289,259	123,425,274
Interfund transactions (—).....	-25,897,325	-25,897,325	-28,267,951	-28,267,951
Budget totals.....	395,081,652	313,445,797	385,848,250	349,371,945

⁴Supplemental now requested under existing legislation.⁵Supplemental now requested. Additional authorizing legislation required.⁶Supplemental now requested, wage-board pay raises.⁷Supplemental now requested, civilian pay raises.⁸Supplemental now requested, military pay raises.⁹Proposed transfer to other accounts for pay raises (—).¹⁰Proposed transfer from other accounts for pay raises.¹¹Amendment to 1974 budget now proposed.¹²Proposed for later transmittal under existing legislation.¹³Proposed for later transmittal under proposed legislation.⁴Additional authorizing legislation required.⁴This agency, established by P.L. 93-438, assumed on January 19, 1975, the energy research and development activities previously performed by the Atomic Energy Commission and several other agencies.⁵Excludes \$3,305 thousand requested to cover increased pay costs.⁶Excludes \$3,172 thousand for requested pay supplemental.⁷Excludes \$132 thousand for requested 1975 pay supplemental.⁸Excludes \$4,195 thousand requested to cover increased pay costs and \$105 thousand in enacted 1975 appropriations.⁹Excludes \$4,027 thousand for requested pay supplemental and \$105 thousand.¹⁰Excludes \$168 thousand for requested 1975 pay supplemental.¹¹Excludes \$138 thousand to cover increased pay costs and \$7 thousand in enacted 1975 appropriations.¹²Excludes \$133 thousand for requested pay supplemental and \$7 thousand.¹³Excludes \$6 thousand for requested 1975 pay supplemental.

PART 9

SUMMARY TABLES

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EXPLANATORY NOTE RELATING TO THE SUMMARY TABLES

Types of tables.—This part of the budget consists of tables as follows:

- Tables 1 through 10 are short summary tables of the budget, often only one page each.
- Tables 11 through 13 provide greater detail in support of data in the first three tables.
- Table 15 presents 5-year projections of the estimated costs of proposed legislation pursuant to section 221(a) of the Legislative Reorganization Act of 1970.
- Table 14 and tables 16 through 20 are historical in nature, giving data, for earlier years, comparable to that data in the preceding tables, and also giving information on the national income accounts and the gross national product over a longer period.

Concepts followed.—The concepts used in the current and historical tables are discussed in Part 6 of this volume.

Other sources of data.—The Special Analyses volume, part 1, presents a series of data covering Government finances and operations as a whole. These include, for example:

- Special Analysis A—which compares budget totals with the Federal sector of the national income accounts.
- Special Analysis B—which provides a breakdown of selected data between Federal funds and trust funds.
- Special Analysis C—which gives the detail of the agency debt and the holdings of U.S. securities which are summarized here in table 10.
- Special Analysis D—which focuses on the distinction between outlays that are of an investment or “capital” nature and outlays for operating or “current” purposes.
- Special Analysis H—which presents information on civilian employment in the executive branch.

Table 1. BUDGET SUMMARY (in millions of dollars)

Description	1974 actual	1975 estimate	1976 estimate
Budget authority (largely appropriations):			
Available through current action by Congress:			
Enacted and pending.....	201,994	250,762	-----
Proposed in this budget.....	-----	13,533	253,297
Available without current action by Congress.....	150,185	174,511	181,936
Deductions for offsetting receipts ¹	-38,317	-43,724	-49,385
Total budget authority.....	313,861	395,082	385,848
Receipts and outlays:			
Receipts:			
Federal funds.....	181,219	185,966	199,278
Trust funds.....	104,846	118,681	126,510
Interfund transactions.....	-21,133	-25,897	-28,268
Total budget receipts.....	264,932	278,750	297,520
Outlays:			
Federal funds.....	198,692	229,005	254,215
Trust funds.....	90,833	110,338	123,425
Interfund transactions.....	-21,133	-25,897	-28,268
Total budget outlays.....	268,392	313,446	349,372
Surplus or deficit (-):			
Federal funds.....	-17,473	-43,039	-54,937
Trust funds.....	14,013	8,343	3,085
Total budget.....	-3,460	-34,696	-51,852
	1973 actual		
Outstanding debt, end of year:			
Gross Federal debt.....	468,426	486,247	538,541
Held by:			
Government agencies.....	125,381	140,194	148,988
The public.....	343,045	346,053	389,553
Federal Reserve System.....	75,182	80,649	
Others.....	267,863	265,404	

MEMORANDUM

Outstanding loans, end of year:				
Direct loans—on-budget accounts.....	44,203	46,132	46,227	49,599
Direct loans—off-budget accounts.....	13,198	15,353	30,827	39,750
Guaranteed and insured loans ²	146,935	153,182	154,008	161,704
Government-sponsored agencies loans ³	54,801	71,060	85,998	94,694

¹ These consist of intragovernmental transactions and proprietary receipts from the public.² Excludes loans held by Government accounts and sponsored credit agencies.³ Excludes Federal Reserve banks.

Table 2. BUDGET RECEIPTS, OUTLAYS, AND BUDGET AUTHORITY
(in millions of dollars)

Description	1974 actual	1975 estimate	1976 estimate
Receipts by source:			
Individual income taxes.....	118,952	117,700	106,300
Corporation income taxes.....	38,620	38,500	47,700
Social insurance taxes and contributions:			
Employment taxes and contributions.....	65,892	74,688	79,555
Unemployment insurance.....	6,837	7,154	7,392
Contributions for other insurance and retirement.....	4,051	4,383	4,603
Excise taxes.....	16,844	19,947	32,145
Estate and gift taxes.....	5,035	4,800	4,600
Customs duties.....	3,334	3,910	4,300
Miscellaneous receipts.....	5,369	7,668	10,925
Total receipts.....	264,932	278,750	297,520
Outlays by function:			
National defense ¹	78,569	85,276	94,027
International affairs.....	3,593	4,853	6,294
General science, space, and technology.....	4,154	4,183	4,581
Natural resources, environment, and energy.....	6,390	9,412	10,028
Agriculture.....	2,230	1,773	1,816
Commerce and transportation.....	13,100	11,796	13,723
Community and regional development.....	4,910	4,887	5,920
Education, manpower, and social services.....	11,600	14,714	14,623
Health.....	22,074	26,486	28,050
Income security.....	84,431	106,702	118,724
Veterans benefits and services.....	13,386	15,466	15,592
Law enforcement and justice.....	2,462	3,026	3,288
General government.....	3,327	2,646	3,180
Revenue sharing and general purpose fiscal assistance.....	6,746	7,033	7,249
Interest.....	28,072	31,331	34,419
Allowances ²		700	8,050
Undistributed offsetting receipts:			
Employer share, employee retirement.....	-3,319	-4,070	-3,888
Interest received by trust funds.....	-6,583	-7,769	-8,305
Rents and royalties on the Outer Continental Shelf lands.....	-6,748	-5,000	-8,000
Total outlays.....	268,392	313,446	349,372
Budget surplus or deficit (-).....	-3,460	-34,696	-51,852
Budget authority by function:			
National defense ¹	89,293	91,314	107,700
International affairs.....	5,292	4,871	12,627
General science, space, and technology.....	3,874	4,299	4,686
Natural resources, environment, and energy.....	10,650	11,464	12,226
Agriculture.....	4,546	5,873	4,273
Commerce and transportation.....	23,545	28,944	6,602
Community and regional development.....	3,969	5,075	5,164
Education, manpower, and social services.....	13,222	14,577	13,686
Health.....	26,365	28,448	31,022
Income security.....	95,249	156,126	135,339
Veterans benefits and services.....	13,964	15,986	16,163
Law enforcement and justice.....	2,615	3,074	3,169
General government.....	3,137	2,725	3,335
Revenue sharing and general purpose fiscal assistance.....	6,719	7,062	7,305
Interest.....	28,073	31,331	34,419
Allowances ²		750	8,325
Undistributed offsetting receipts.....	-16,651	-16,839	-20,193
Total budget authority.....	313,861	395,082	385,848

¹ Includes allowances for civilian and military pay raises for Department of Defense.

² Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

Table 3. BUDGET AUTHORITY AND OUTLAYS BY AGENCY
(in millions of dollars)

Department or other unit	Budget authority			Outlays		
	1974 actual	1975 estimate	1976 estimate	1974 actual	1975 estimate	1976 estimate
Legislative branch.....	657	736	831	625	744	882
The Judiciary.....	213	306	347	205	308	342
Executive Off. of the President.....	97	76	68	66	109	76
Funds approp. to the President.....	12,430	7,440	13,815	3,329	4,607	6,610
Agriculture.....	13,144	13,782	11,864	9,767	8,756	9,662
Commerce.....	1,501	1,658	1,783	1,455	1,644	1,789
Defense—Military ¹	81,073	86,795	103,042	77,625	83,493	90,775
Defense—Civil.....	1,779	1,759	1,956	1,682	1,928	2,005
Health, Education, & Welfare.....	100,857	113,951	120,361	93,735	109,932	118,377
Housing & Urban Development.....	8,110	50,961	30,302	4,786	5,517	7,055
Interior.....	1,961	3,915	2,518	1,779	2,236	2,503
Justice.....	1,921	2,099	2,111	1,797	2,061	2,221
Labor.....	10,640	19,910	11,340	8,966	18,966	22,617
State.....	814	891	977	735	871	950
Transportation.....	17,627	19,147	4,377	8,104	9,142	9,991
Treasury.....	36,033	39,696	43,565	35,993	39,665	43,453
Energy Research & Develop- ment Admin. ²	2,475	3,579	4,219	2,308	3,090	3,815
Environmental Protect. Agency.....	5,952	4,246	743	2,030	2,937	3,080
General Services Admin.....	-471	-918	-331	-276	-1,008	-476
Nat'l Aero. & Space Admin.....	3,037	3,229	3,537	3,252	3,207	3,498
Veterans Administration.....	13,939	15,966	16,137	13,337	15,445	15,576
Other independent agencies.....	16,724	21,948	24,154	13,742	15,935	16,712
Allowances ³		750	8,325		700	8,050
Undistributed offsetting receipts:						
Employer share, employee retirement.....	-3,319	-4,070	-3,888	-3,319	-4,070	-3,888
Interest received by trust funds.....	-6,583	-7,769	-8,305	-6,583	-7,769	-8,305
Rents and royalties on the Outer Continental Shelf lands.....	-6,748	-5,000	-8,000	-6,748	-5,000	-8,000
Total budget authority and outlays.....	313,861	395,082	385,848	268,392	313,446	349,372
MEMORANDUM						
Portion available through cur- rent action by Congress ⁴	201,994	264,295	253,297	117,832	140,560	159,546
Portion available without cur- rent action by Congress.....	150,185	174,511	181,936	76,484	91,128	106,076
Outlays from obligated balances.....				60,820	68,548	77,253
Outlays from unobligated bal- ances.....				51,573	56,933	55,882
Deductions for offsetting receipts:						
Intragovernmental trans- actions.....	-24,085	-29,709	-31,841	-24,085	-29,709	-31,841
Proprietary receipts from the public.....	-14,232	-14,015	-17,544	-14,232	-14,015	-17,544
Total budget authority and outlays.....	313,861	395,082	385,848	268,392	313,446	349,372

¹ Includes allowances for civilian and military pay raises for Department of Defense.

² This agency, established by Public Law 93-438, assumed on Jan. 19, 1975, the energy research and development activities previously performed by the Atomic Energy Commission and several other agencies.

³ Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

⁴ Budget authority excludes appropriations to liquidate contract authorizations. Outlays from such appropriations are included as outlays from balances below.

Table 4. BUDGET AUTHORITY AVAILABLE THROUGH CURRENT ACTION BY CONGRESS (in millions of dollars)

Department or other unit	1974 actual	1975 estimate			1976 estimate		
		Enacted and pending	Proposed changes	Total	Recommended herein	Proposed changes	Total
Legislative branch.....	668	732	15	747	843	-----	843
The Judiciary.....	213	298	6	304	342	3	345
Executive Off. of the President.....	97	75	1	76	68	-----	68
Funds approp. to the President.....	7,848	4,679	31	4,710	5,060	7,000	12,060
Agriculture.....	10,461	12,687	163	12,850	11,341	-260	11,081
Commerce.....	1,309	1,554	-103	1,451	1,552	-----	1,552
Defense—Military ¹	81,225	85,229	1,818	87,047	101,830	1,796	103,626
Defense—Civil.....	1,847	1,813	18	1,831	2,026	-----	2,026
Health, Education, & Welfare.....	31,694	33,678	1,863	35,541	35,397	-847	34,550
Housing and Urban Development.....	6,925	46,740	4	46,745	29,467	-----	29,467
Interior.....	2,485	4,112	89	4,201	2,950	26	2,975
Justice.....	1,924	2,073	33	2,106	2,116	-----	2,116
Labor.....	3,140	6,977	6,530	13,506	3,477	1,300	4,777
State.....	766	781	57	838	917	-----	917
Transportation.....	17,551	12,298	280	12,577	4,148	-3,278	870
Treasury Department.....	2,007	2,323	171	2,494	2,508	154	2,661
Energy Research and Development Administration.....	2,475	3,573	6	3,579	4,305	-86	4,219
Environmental Protection Agency.....	5,953	4,091	5	4,096	743	-----	743
General Services Administration.....	857	305	2	307	332	*	332
National Aeronautics and Space Administration.....	3,040	3,211	20	3,231	3,539	-----	3,539
Veterans Administration.....	13,558	14,805	749	15,555	16,424	-717	15,707
Other independent agencies.....	5,951	8,727	1,024	9,751	10,344	154	10,497
Allowances ²	-----	-----	750	750	-----	8,325	8,325
Total budget authority available through current action by Congress.....	201,994	250,762	13,533	264,295	239,727	13,570	253,297

MEMORANDUM

Appropriations to liquidate contract authority:

Legislative branch.....	-----	*	-----	*	-----	-----	-----
Funds approp. to the President.....	155	160	-----	160	410	-----	410
Agriculture.....	113	410	-----	410	142	-----	142
Commerce.....	245	243	-----	243	316	-----	316
Defense—Military.....	-----	-----	-----	-----	163	-----	163
Housing and Urban Development.....	2,544	4,622	-----	4,622	5,270	-----	5,270
Interior.....	135	122	-----	122	128	-----	128
Transportation.....	5,046	5,541	150	5,691	6,172	-----	6,172
Environmental Protection Agency.....	604	1,426	-----	1,426	565	-----	565
Other independent agencies.....	17	7	-----	7	3	-----	3
Total appropriations to liquidate contract authority.....	8,859	12,532	150	12,682	13,169	-----	13,169

* Less than \$500 thousand.

¹ Includes allowances for civilian and military pay raises for Department of Defense.² Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

Table 5. OUTLAYS FROM BUDGET AUTHORITY AVAILABLE THROUGH CURRENT ACTION BY CONGRESS (in millions of dollars)

Department or other unit	1974 actual	1975 estimate			1976 estimate		
		Enacted and pending	Pro-posed changes	Total	Recom-mended herein	Pro-posed changes	Total
Legislative branch.....	526	628	14	642	751	-----	751
The Judiciary.....	190	280	6	286	320	3	323
Executive Off. of the President.....	44	63	1	63	64	-----	64
Funds approp. to the President.....	1,770	1,785	17	1,802	2,277	1,000	3,277
Agriculture.....	5,740	6,801	159	6,961	7,409	9	7,418
Commerce.....	610	760	18	778	771	-----	771
Defense—Military ¹	56,817	60,568	1,744	62,312	68,032	3,381	71,414
Defense—Civil.....	1,161	1,144	18	1,161	1,439	-----	1,439
Health, Education, and Welfare.....	21,318	23,448	2,063	25,511	26,220	472	26,691
Housing and Urban Development.....	163	415	4	419	455	-----	455
Interior.....	1,509	1,840	73	1,914	2,103	16	2,119
Justice.....	1,088	1,202	34	1,236	1,331	-----	1,331
Labor.....	1,509	5,016	1,455	6,470	2,816	-----	2,816
State.....	620	657	55	712	794	-----	794
Transportation.....	2,228	2,444	263	2,707	2,878	431	3,309
Treasury Department.....	1,768	2,091	168	2,259	2,228	154	2,382
Energy Research and Development Administration.....	861	1,516	6	1,522	1,874	-----	1,874
Environmental Protection Agency.....	264	353	5	358	406	-----	406
General Services Administration.....	633	282	2	284	298	*	298
National Aeronautics and Space Administration.....	2,044	2,128	19	2,147	2,446	-----	2,446
Veterans Administration.....	12,240	13,443	907	14,349	14,874	5	14,879
Other independent agencies.....	4,730	5,352	616	5,968	6,117	174	6,290
Allowances ²	-----	-----	700	700	-----	8,000	8,000
Total outlays from budget authority available through current action by Congress.....	117,832	132,214	8,347	140,560	145,902	13,644	159,546

MEMORANDUM

From appropriations to liquidate contract authority:

Legislative branch.....	-----	*	-----	*	-----	-----
Funds approp. to the President.....	155	160	-----	160	410	410
Agriculture.....	97	360	-----	360	127	127
Commerce.....	244	243	-----	243	316	316
Defense—Military.....	-----	-----	-----	163	-----	163
Housing and Urban Development.....	2,544	2,722	-----	2,722	2,770	2,770
Interior.....	93	97	-----	97	85	85
Transportation.....	4,764	5,163	150	5,313	5,972	5,972
Environmental Protection Agency.....	139	776	-----	776	565	565
Other independent agencies.....	17	7	-----	7	3	3
Total outlays from appropriations to liquidate contract authority.....	8,053	9,528	150	9,678	10,411	10,411

* Less than \$500 thousand.

¹ Includes allowances for civilian and military pay raises for Department of Defense.² Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

Table 6. RELATION OF BUDGET AUTHORITY TO OUTLAYS

(in millions of dollars)

Description	1974 actual	1975 estimate	1976 estimate
<i>Budget authority available through current action by Congress:</i>			
Enacted or recommended herein:			
Appropriations ¹	174,466	188,761	210,647
Authority to spend debt receipts.....	250	3,195	3,000
Contract authority.....	27,233	58,802	26,080
Reappropriations and reauthorizations.....	46	4	-----
Proposed changes:			
Appropriations ^{1 2}	-----	13,533	16,845
Contract authority.....	-----	-----	-3,275
Total budget authority available through current action by Congress (table 4).....	201,994	264,295	253,297
<i>Budget authority available without current action by Congress (permanent authorizations):</i>			
Appropriations ¹	138,623	155,920	170,203
Authority to spend debt receipts.....	2,716	3,914	801
Contract authority.....	8,846	14,676	10,932
<i>Deductions for offsetting receipts (table 12):</i>			
Intragovernmental transactions.....	-24,085	-29,709	-31,841
Proprietary receipts from the public.....	-14,232	-14,015	-17,544
Total budget authority for the year (table 3).....	313,861	395,082	385,848
<i>Unobligated balances and adjustments:</i>			
Unobligated balances:			
Brought forward at start of year (table 8).....	206,877	234,279	258,128
Written off (rescinded, lapsed, etc.) ^{3 4}	-9,574	-10,721	-27,458
Carried forward at end of year (table 8).....	-234,279	-258,128	-221,424
<i>Application of new authority to prior obligations:</i>			
Budget authority of year, obligated previously.....	-2,625	-3,359	-3,729
Budget authority of subsequent year, obligated currently.....	3,359	3,729	4,022
Obligations incurred, net (table 7).....	277,619	360,881	395,387
<i>Obligated balances:</i>			
Brought forward at start of year, funded (table 8).....	181,797	188,412	235,630
Adjustments in expired accounts ³	-2,623	-261	-248
Deficiency appropriations.....	11	44	-----
Carried forward at end of year (table 8).....	-188,412	-235,630	-281,397
Outlays (table 3).....	268,392	313,446	349,372

See footnotes at end of table.

Table 6. RELATION OF BUDGET AUTHORITY TO OUTLAYS
(in millions of dollars)—Continued

Description	1974 actual	1975 estimate	1976 estimate
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MEMORANDUM

Federal funds included above:

Budget authority available through current action by Congress.....	189,986	262,032	253,310
Budget authority ⁵	221,019	299,903	291,827
Obligations incurred ⁵	205,365	270,589	296,684
Outlays ⁵	198,692	229,005	254,215

¹ Excludes appropriations to liquidate contract authority:

	1974 actual	1975 estimate	1976 estimate
For later transmittal.....		150	
All other.....	12,031	16,433	18,040

² Includes proposed changes of \$1,781 million in 1975 and \$1,258 million in 1976 to be offset by interfund transactions.³ Includes writeoff of balances of the Housing for the elderly or the handicapped fund resulting from removal from the budget totals.⁴ Includes redemption of agency debt and capital transfers to the general fund.⁵ Amounts are net of intragovernmental transactions and proprietary receipts from the public.

Table 7. OBLIGATIONS INCURRED, NET (in millions of dollars)

Department or other unit	1974 actual	1975 estimate	1976 estimate
Legislative branch.....	624	770	873
The Judiciary.....	206	305	347
Executive Office of the President.....	72	76	68
Funds appropriated to the President:			
International security assistance.....	3,430	3,446	3,458
International development assistance.....	1,467	2,585	1,367
Other.....	1,157	731	8,503
Agriculture.....	9,038	9,025	9,470
Commerce.....	1,536	1,692	1,767
Defense—Military ¹	79,348	91,430	101,118
Defense—Civil.....	1,956	1,811	2,079
Health, Education, and Welfare.....	96,564	111,833	118,669
Housing and Urban Development.....	4,070	33,634	30,935
Interior.....	1,886	2,449	2,626
Justice.....	1,867	2,179	2,133
Labor.....	8,934	19,565	21,677
State.....	727	890	980
Transportation.....	9,120	10,056	11,266
Treasury.....	36,005	39,720	43,573
Energy Research and Development Administration.....	2,618	3,901	4,219
Environmental Protection Agency.....	3,185	5,008	5,965
General Services Administration.....	-319	-1,054	-401
National Aeronautics and Space Administration.....	3,074	3,576	3,629
Veterans Administration.....	13,665	15,570	15,857
Civil Service Commission.....	5,991	7,667	8,558
Federal Deposit Insurance Corporation.....	-320	1,283	-657
Federal Home Loan Bank Board.....	-344	-302	-302
Postal Service.....	1,698	1,831	1,490
Railroad Retirement Board.....	2,695	3,070	3,341
Other independent agencies.....	4,319	4,220	4,648
Undistributed offsetting receipts.....	-16,651	-16,839	-20,193
Allowances ²		750	8,325
Total.....	277,619	360,881	395,387
MEMORANDUM			
Federal funds.....	205,365	270,589	296,684
Trust funds.....	93,387	116,189	126,971
Interfund transactions.....	-21,133	-25,897	-28,268
Total.....	277,619	360,881	395,387

¹ Includes allowances for civilian and military pay raises for Department of Defense.

² Includes allowances for energy tax equalization payments, civilian agency pay raises, and contingencies.

Table 8. BALANCES OF BUDGET AUTHORITY (in millions of dollars)

Department or other unit	Start 1974		End 1974		End 1975		End 1976	
	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated
Legislative branch.....	72	194	69	211	96	170	87	111
The judiciary.....	19	9	21	9	19	10	23	11
Executive Office of the President.....	42	2	47	*	15	-----	6	-----
Funds appropriated to the President:								
International security assistance.....	7,599	1,318	9,814	5,557	11,619	6,371	12,636	6,717
International development assistance.....	4,524	8,872	4,512	10,645	5,072	10,085	4,410	10,162
Other.....	1,442	80	1,871	244	1,448	251	7,551	241
Agriculture.....	5,196	3,206	4,472	7,086	4,732	11,698	4,539	13,970
Commerce.....	1,679	358	1,782	321	1,830	287	1,807	304
Defense—Military ¹	26,941	12,689	28,608	15,122	36,574	10,221	46,929	11,282
Defense—Civil.....	537	398	811	220	694	167	768	45
Health, Education, and Welfare.....	16,764	46,576	19,117	51,802	21,008	54,240	21,300	56,218
Housing and Urban Development.....	85,222	32,449	84,508	36,791	112,628	45,092	136,508	18,777
Interior.....	1,176	1,016	1,284	981	1,498	2,236	1,621	1,845
Justice.....	1,150	104	1,217	155	1,334	74	1,245	53
Labor.....	1,730	11,576	1,628	13,224	2,219	13,568	1,279	3,231
State.....	126	109	114	178	127	179	157	175
Transportation.....	9,959	5,984	10,967	14,410	11,882	23,227	13,157	16,246
Treasury.....	1,871	74	1,883	91	1,938	65	2,058	57
Energy Research and Development Administration.....	1,143	501	1,452	358	2,263	36	2,667	36
Environmental Protection Agency.....	4,355	5,467	5,510	8,134	7,582	7,341	10,466	2,119
General Services Administration.....	424	380	382	13	336	132	410	125
National Aeronautics and Space Administration.....	1,091	523	918	485	1,286	138	1,417	46
Veterans Administration.....	1,429	9,378	1,769	9,592	1,894	9,878	2,175	10,053
Civil Service Commission.....	1,682	30,882	1,980	34,076	2,410	37,791	2,906	41,495
Federal Deposit Insurance Corporation.....	325	8,318	229	8,638	2,042	7,355	2,084	8,011
Federal Home Loan Bank Board.....	-27	7,854	*	8,196	4	10,478	20	8,781
Postal Service.....	1,940	9,498	-----	-----	-----	-----	-----	-----
Railroad Retirement Board.....	209	4,411	232	4,326	271	4,093	284	4,045
Other independent agencies.....	3,178	4,652	3,215	3,412	2,764	2,943	2,563	7,266
Allowances ²	-----	-----	-----	-----	50	-----	325	-----
Total.....	181,797	206,877	188,412	234,279	235,630	258,128	281,397	221,424
MEMORANDUM								
Federal funds.....	159,371	96,587	163,435	103,476	204,802	122,712	247,023	90,752
Trust funds.....	22,426	110,289	24,977	130,803	30,828	135,416	34,374	130,672
Total.....	181,797	206,877	188,412	234,279	235,630	258,128	281,397	221,424

* Less than \$500 thousand.

¹ Includes balances of allowances for civilian and military pay raises for Department of Defense.² Includes balances of allowances for civilian agency pay raises, and contingencies.

Table 9. FULL-TIME PERMANENT CIVILIAN EMPLOYMENT IN THE EXECUTIVE BRANCH

Agency	As of June 30 ¹			
	1974 actual	1975 estimate		1976 estimate
		In 1975 budget	Current	
Agriculture.....	79,621	80,200	80,200	81,100
Commerce.....	28,549	29,100	28,700	28,600
Defense—military functions.....	973,778	995,900	960,800	953,300
Defense—civil functions.....	29,072	29,100	29,300	28,800
Health, Education, and Welfare.....	126,692	126,200	127,300	128,300
Housing and Urban Development.....	15,021	14,200	15,200	15,200
Interior ²	56,558	56,100	57,900	58,800
Justice.....	48,188	51,000	49,900	50,800
Labor.....	12,788	13,000	13,600	13,700
State.....	22,644	23,400	23,200	23,300
Transportation.....	69,524	71,300	69,900	72,000
Treasury.....	104,391	111,400	109,000	112,500
Energy Research and Development Administration ²	6,736	6,900	7,400	7,600
Environmental Protection Agency.....	9,144	9,200	9,200	9,300
General Services Administration.....	36,733	38,000	36,400	36,700
National Aeronautics and Space Administration.....	24,854	24,600	24,300	24,300
Veterans Administration.....	174,515	181,800	186,200	195,700
Other:				
Agency for International Development.....	8,961	9,500	8,700	8,500
Civil Service Commission.....	6,190	6,300	6,400	6,700
Federal Energy Administration ²	2,002	3,300	3,100	1,700
Nuclear Regulatory Commission ²	1,538	1,900	2,100	2,300
Panama Canal.....	13,841	14,100	13,800	13,800
Selective Service System.....	2,333	2,200	2,200	1,700
Small Business Administration.....	3,957	4,300	4,200	4,200
Tennessee Valley Authority.....	14,001	14,400	14,100	15,100
United States Information Agency.....	8,829	9,100	9,000	9,000
Miscellaneous.....	35,844	36,600	38,600	39,600
Subtotal.....	1,916,304	1,963,100	1,930,700	1,942,600
Contingencies ³		5,000		5,000
Subtotal.....	1,916,304	1,968,100	1,930,700	1,947,600
Postal Service.....	563,475	534,700	556,800	541,200
Total.....	2,479,779	2,502,800	2,487,500	2,488,800

¹ Excludes developmental positions under the worker-trainee opportunity program and certain disadvantaged youth programs.

² Adjusted for comparability purposes to reflect the change from the Atomic Energy Commission to the Energy Research and Development Administration and the Nuclear Regulatory Commission, both of which were activated Jan. 19, 1975. Positions were transferred from the Atomic Energy Commission and the Department of the Interior to staff these new agencies.

³ Subject to later distribution.

Table 10. BUDGET FINANCING AND OUTSTANDING DEBT
(in millions of dollars)

BUDGET FINANCING				
	1974 actual	1975 estimate	1976 estimate	
Budget surplus or deficit (—).....	—3,460	—34,696	—51,852	
Surplus or deficit (—) of off-budget Federal agencies.....	—2,675	—13,931	—10,642	
Total surplus or deficit (—).....	—6,135	—48,627	—62,494	
Financing needs or sources other than borrowing from the public:				
Decrease or increase (—) in cash and monetary assets.....	2,519	3,147	—367	
Increase or decrease (—) in liabilities for:				
Checks outstanding, etc. ¹	—913	1,500	—1,500	
Deposit fund balances.....	—19	—133	189	
Seigniorage on coins.....	321	613	672	
Increment on gold.....	1,219			
Total, financing needs or sources other than borrowing from the public.....	3,127	5,127	—1,006	
Total requirements for borrowing from the public.....	—3,009	—43,500	—63,500	
Change in debt held by the public.....	3,009	43,500	63,500	
Nonbank investors.....	3,191			
Commercial banks.....	—5,650			
Federal Reserve System.....	5,467			
OUTSTANDING DEBT, END OF YEAR				
	1973 actual	1974 actual	1975 estimate	1976 estimate
Gross Federal debt:				
Debt issued by Treasury.....	457,317	474,235	527,030	594,600
Debt issued by other agencies.....	11,109	12,012	11,511	11,325
Total gross Federal debt.....	468,426	486,247	538,541	605,925
Held by:				
Government agencies.....	125,381	140,194	148,988	152,872
The public.....	343,045	346,053	389,553	453,053
Federal Reserve System.....	75,182	80,649		
Others.....	267,863	265,404		
DEBT SUBJECT TO STATUTORY LIMITATION, END OF YEAR				
Debt issued by Treasury.....	457,317	474,235	527,030	594,600
Treasury debt not subject to limitation.....	—620	—617	—610	—610
Agency debt subject to limitation.....	1,547	1,543	1,588	1,592
Notes not part of Federal debt but included in debt limit ²	845	845	845	845
Total debt subject to statutory limitation ³	459,089	476,006	528,853	596,427

¹ Includes military payment certificates, accrued interest (less unamortized discount) on Treasury debt, and as offset certain collections in transit.

² Non-interest-bearing notes issued to the International Monetary Fund plus District of Columbia stadium bonds. See Special Analysis C for further explanation.

³ The statutory debt limit is permanently established at \$400 billion. By Act of June 30, 1974 (Public Law 93-325), the statutory debt limit was temporarily increased to \$495 billion through Mar. 31, 1975. Legislation is needed to change the limitation.

Table 11. BUDGET RECEIPTS BY SOURCE (in millions of dollars)

	1974 actual	1975 estimate	1976 estimate
Individual income taxes:			
Withheld.....	112,092	122,900	139,400
Other.....	30,812	28,500	29,600
Proposed legislation.....	-----	-1,600	-28,100
Gross individual income taxes.....	142,904	149,800	140,900
Refunds.....	-23,952	-27,200	-29,900
Proposed legislation.....	-----	-4,900	-4,700
Net individual income taxes.....	118,952	117,700	106,300
Corporation income taxes	41,744	45,460	44,000
Proposed legislation.....	-----	-2,800	7,400
Refunds.....	-3,125	-4,160	-3,700
Net corporation income taxes.....	38,620	38,500	47,700
Social insurance taxes and contributions (trust funds):			
Employment taxes and contributions:			
Old-age and survivors insurance.....	47,778	54,779	58,276
Disability insurance.....	6,147	7,196	7,662
Hospital insurance.....	10,556	11,167	11,975
Railroad retirement.....	1,411	1,546	1,642
Total employment taxes and contributions.....	65,892	74,688	79,555
Unemployment insurance:			
State taxes deposited in Treasury ¹	5,264	5,560	5,840
Federal unemployment tax receipts ¹	1,454	1,476	1,434
Railroad unemployment tax receipt ¹	118	118	118
Total unemployment insurance.....	6,837	7,154	7,392
Contributions for other insurance and retirement:			
Supplementary medical insurance.....	1,704	1,868	1,913
Proposed legislation.....	-----	-----	64
Federal employees' retirement—employee contributions.....	2,302	2,468	2,576
Other retirement contributions ²	45	47	50
Total contributions for other insurance and retirement.....	4,051	4,383	4,603
Total social insurance taxes and contributions.....	76,780	86,225	91,550
Excise taxes:			
Federal funds:			
Alcohol taxes:			
Distilled spirits.....	3,883	3,886	3,966
Beer.....	1,263	1,277	1,307
Rectification tax.....	24	23	21
Wines.....	170	190	197
Special taxes in connection with liquor occupations.....	19	17	16
Refunds.....	-110	-112	-114
Total alcohol taxes.....	5,248	5,281	5,393

See footnotes at end of table.

Table 11. BUDGET RECEIPTS BY SOURCE (in millions of dollars)—Continued

	1974 actual	1975 estimate	1976 estimate
Excise taxes—Continued			
Federal funds—Continued			
Tobacco taxes:			
Cigarettes.....	2,383	2,253	2,210
Cigars.....	52	51	51
Cigarette papers and tubes.....	1	1	1
Other.....	1	1	1
Refunds.....	-2	-3	-3
Total tobacco taxes.....	2,435	2,303	2,260
Manufacturers' excise taxes:			
Gasoline.....	30	29	29
Firearms, shells, and cartridges.....	48	54	55
Fishing rods, creels, etc.....	18	19	21
Pistols and revolvers.....	9	11	12
Other.....	6	1	3
Proposed legislation.....	-----	3,000	15,200
Refunds.....	-8	-9	-9
Total manufacturers' excise taxes.....	104	3,105	15,311
Miscellaneous excise taxes:			
General and toll telephone and teletype service.....	1,893	2,109	1,989
Wagering taxes, including occupational taxes.....	7	7	7
Sugar tax.....	120	125	125
Coin-operated gaming devices.....	7	8	9
Interest equalization tax.....	63	1	-----
Tax on foundations.....	70	82	90
Foreign insurance policies.....	17	20	23
Other.....	1	-----	-----
Refunds.....	-20	-19	-18
Total miscellaneous excise taxes.....	2,157	2,333	2,225
Undistributed Federal tax deposits and unapplied collections.....	-200	146	-23
Total Federal fund excise taxes.....	9,743	13,168	25,166
Trust funds:			
Highway:			
Gasoline.....	4,010	3,821	3,861
Trucks, buses, and trailers.....	614	552	560
Tires, innertubes, and tread rubber.....	895	760	794
Diesel fuel used on highways.....	395	400	425
Use-tax on certain vehicles.....	225	200	210
Truck parts and accessories.....	130	148	160
Lubricating oils.....	114	103	108
Refunds.....	-123	-145	-146
Total highway trust fund.....	6,260	5,839	5,972
Airport and airway:			
Transportation of persons.....	652	767	815
Proposed legislation.....	-----	-----	-102
Waybill tax.....	43	45	48
Tax on fuels.....	67	55	54
Proposed legislation.....	-----	-----	-4
International departure tax.....	60	51	52
Proposed legislation.....	-----	-----	35

See footnotes at end of table.

Table 11. BUDGET RECEIPTS BY SOURCE (in millions of dollars)—Continued

	1974 actual	1975 estimate	1976 estimate
Excise taxes—Continued			
Trust funds—Continued			
Airport and airway—Continued			
Aircraft registration fees.....	21	23	22
Tires and innertubes.....	1	1	1
Proposed legislation: Departure fees.....			88
Refunds.....	-2	-2	-2
Total airport and airway trust fund.....	840	940	1,007
Total trust fund excise taxes.....	7,100	6,779	6,979
Total excise taxes.....	16,844	19,947	32,145
Estate and gift taxes.....	5,035	4,800	4,600
Customs duties.....	3,334	3,910	4,300
Miscellaneous receipts: ³			
Miscellaneous taxes.....	127	231	243
Deposit of earnings, Federal Reserve System.....	4,845	5,700	6,100
Fees for permits and regulatory and judicial services:			
Immigration, passport, and consular fees.....	50	52	53
Patent and copyright fees.....	31	30	32
Registration and filing fees.....	51	54	54
Import fees on crude oil and petroleum products.....		1,380	3,847
Miscellaneous fees for permits, licenses, etc.....	30	27	32
Miscellaneous fees for regulatory and judicial services.....	21	61	170
Fees for legal and judicial services.....	*	*	*
Total fees for permits and regulatory and judicial services.....	183	1,605	4,188
Fines, penalties, and forfeitures.....	75	79	84
Proposed legislation.....			228
Total fines, penalties, and forfeitures.....	75	79	312
War reparations and recoveries under military occupation.....	57	57	57
Gifts and contributions.....	24	29	26
Undistributed collections.....	58	-33	
Total miscellaneous receipts.....	5,369	7,668	10,925
Total budget receipts.....	264,932	278,750	297,520
MEMORANDUM			
Federal funds.....	181,219	185,966	199,278
Trust funds.....	104,846	118,681	126,510
Interfund transactions.....	-21,133	-25,897	-28,268

*Less than \$500 thousand.

¹ Deposits by States are State payroll taxes that cover the benefit part of the program. Federal unemployment tax receipts cover administrative costs at both the Federal and State level. Railroad unemployment tax receipts cover both the benefits and administrative costs of the program for the railroads.

² Represents employer and employee contributions to the civil service retirement and disability fund for covered employees of Government-sponsored, privately owned enterprises and the District of Columbia municipal government.

³ Includes both Federal and trust funds. Trust fund amounts in miscellaneous receipts are: 1974, \$36 million; 1975, \$40 million; 1976, \$37 million.

Note.—Estimates for 1975 and 1976 include effects of proposed legislation.

Table 12. OFFSETTING RECEIPTS BY TYPE (in millions of dollars)

Type	1974 actual	1975 estimate	1976 estimate
INTRAGOVERNMENTAL TRANSACTIONS			
Intrabudgetary transactions:			
Federal intrafund transactions:			
Interest on Government capital in enterprises	1,119	1,254	1,229
Other	33	64	27
Total Federal intrafunds	1,152	1,318	1,256
Trust intrafund transactions: ¹			
Railroad retirement/social security	936	980	1,045
Other	16	19	7
Total trust intrafunds	952	999	1,052
Total intrafund transactions	2,105	2,318	2,308
Interfund transactions:			
Distributed by agency and function:			
Federal fund payments to trust funds:			
Contributions to insurance programs:			
Supplementary retirement contributions	2,421	3,487	4,135
Supplementary medical insurance	2,029	2,329	2,914
Unemployment insurance	—9	1,900	1,897
Old-age and survivors insurance	303	307	268
Military service credits, various programs	261	244	295
Hospital insurance	451	471	537
Railroad dual benefits	—	—	250
Other	2	3	2
Miscellaneous:			
State and local government fiscal assistance	6,055	6,205	6,355
Other	156	67	45
Subtotal	11,669	15,013	16,699
Trust fund payments to Federal funds:			
Charges for services to trust funds	152	155	155
Repayment of loans on advances to trust funds	51	1	—
Subtotal	203	156	155
Total interfunds distributed by agency and function	11,872	15,169	16,854
Undistributed by agency and function:			
Employer share, employee retirement:			
Civil service retirement and disability insurance ..	1,756	1,864	1,946
Old-age, survivors, disability, and hospital insurance (contribution as employer) ²	911	1,082	1,149
Other Federal employees retirement	10	14	15
Total employer share, employee retirement	2,677	2,960	3,109
Interest received by trust funds	6,583	7,769	8,305
Total interfunds undistributed by agency and function	9,261	10,728	11,414
Total interfund transactions	21,133	25,897	28,268
Total intrabudgetary transactions	23,238	28,215	30,576

See footnotes at end of table.

Table 12. OFFSETTING RECEIPTS BY TYPE (in millions of dollars)—Continued

Type	1974 actual	1975 estimate	1976 estimate
INTRAGOVERNMENTAL TRANSACTIONS—Con.			
Receipts from off-budget Federal agencies:			
Distributed by agency and function:			
Interest on loans to Government-owned enterprises	155	333	436
Dividends and other earnings	50	50	50
Total distributed by agency and function	205	383	486
Undistributed by agency and function:			
Employer share, employee retirement	642	1,110	779
Total receipts from off-budget Federal agencies	848	1,493	1,265
Total intragovernmental transactions	24,085	29,709	31,841
PROPRIETARY RECEIPTS FROM THE PUBLIC			
Distributed by agency and function:			
Interest:			
Interest on foreign loans and deferred foreign collections	187	216	313
Other interest (domestic) ²	57	72	68
Total interest	244	288	381
Dividends and other earnings	6	5	5
Rents:			
Rent and bonuses from land leases for resource exploration and extraction	2	2	3
Rent of land and other real property ³	67	54	55
Rent of equipment and other personal property	23	39	24
Total rents	92	95	81
Royalties ²	292	332	339
Sale of products:			
Sale of timber and other natural land products ³	649	832	1,241
Sale of power and other utilities	356	227	238
Sale of other products	29	45	56
Recovery of mint manufacturing expense	27	36	43
Total sale of products	1,061	1,140	1,578
Fees and other charges for services and special benefits:			
Veterans life insurance	475	469	491
Other ²	350	519	462
Total fees and other charges	826	988	953
Sale of Government property:			
Sale of land and other real property ²	33	52	62
Sale of equipment and other personal property:			
Military assistance program sales (trust fund)	3,167	3,892	4,669
Sale from the stockpile of strategic and critical materials	1,277	1,140	620
Profit on the sale of gold	67	365	65
Other	2	7	1
Sale of scrap and salvage material ²	2	7	1
Total sale of property	4,547	5,511	5,418

See footnotes at end of table.

Table 12. OFFSETTING RECEIPTS BY TYPE (in millions of dollars)—Continued

Type	1974 actual	1975 estimate	1976 estimate
PROPRIETARY RECEIPTS FROM THE PUBLIC—			
Continued			
Distributed by agency and function—Continued			
Realization upon loans and investments:			
Foreign military credit sales	68	97	152
Dollar repayments of loans, Agency for International Development	24	71	207
Repayment of advances to District of Columbia general fund	5	65	40
Dollar conversion of foreign currency	49	40	38
Repayment of loans to United Kingdom	69	70	71
Other ³	77	168	118
Total realization upon loans and investments	292	511	627
Recoveries and refunds ²	86	168	163
Deposits in clearing accounts	39	-22	-1
Total proprietary receipts from the public distributed by function and agency	7,484	9,015	9,544
Undistributed by agency and function:			
Rents and royalties on Outer Continental Shelf Lands:			
Rents and bonuses	6,340	4,500	7,200
Royalties	408	500	800
Total proprietary receipts from the public undis- tributed by function and agency	6,748	5,000	8,000
Total proprietary receipts from the public ⁴	14,232	14,015	17,544
Total offsetting receipts	38,317	43,724	49,385

* Less than \$500 thousand.

¹ Interchange receipts between the social security and railroad retirement funds place the social security funds in the same position they would have been in if there were no separate railroad retirement system. Interchange receipts between Federal retirement funds occur when an employee transfers from coverage by one system to coverage by another system.

² Includes provision for covered Federal civilian employees and military personnel.

³ Includes both Federal funds and trust funds.

⁴ Consists of:

	1974	1975	1976
Federal funds	10,278	9,307	12,019
Trust funds	3,954	4,708	5,525

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
050 NATIONAL DEFENSE						
051 Department of Defense—						
Military:						
Military personnel.....	24,167	24,983	25,078	23,728	25,036	24,999
Retired military personnel.....	5,151	6,276	6,885	5,128	6,281	6,884
Operation and maintenance.....	23,955	26,242	29,182	22,478	25,669	28,246
Procurement.....	17,028	16,729	24,720	15,241	14,785	16,600
Research, development, test, and evaluation.....	8,176	8,572	10,179	8,582	8,650	9,610
Military construction.....	1,563	1,927	2,887	1,407	1,457	1,703
Other ¹	1,191	1,327	2,036	1,221	1,362	1,015
Allowances for:						
Civilian and military pay raises.....	-----	-----	1,232	-----	-----	1,194
Other legislation.....	-----	-----	142	-----	-----	141
Deductions for offsetting receipts...	-159	-262	-591	-159	-262	-591
Total 051.....	81,073	85,795	101,749	77,625	82,978	89,800
052 Military assistance:						
Funds appropriated to the President ¹	7,825	3,963	3,298	819	1,307	2,025
Other ¹	-----	1,000	1,293	-----	515	975
Total 052.....	7,825	4,963	4,591	819	1,822	3,000
053 Atomic energy defense activ- ities:						
Energy Research and Develop- ment Administration.....	1,586	1,767	1,896	1,486	1,598	1,763
054 Defense-related activities:						
Funds appropriated to the President.....	-----	-85	16	-156	-----	16
Department of Health, Educa- tion, and Welfare.....	6	-----	-----	5	1	-----
General Services Administration.....	-1,244	-1,171	-603	-1,263	-1,169	-604
Other independent agencies:						
Renegotiation Board.....	5	5	5	5	5	5
Selective Service System.....	54	45	48	60	47	48
Other temporary study com- missions.....	*	1	1	*	1	1
Total 054.....	-1,178	-1,204	-532	-1,349	-1,115	-533
Deductions for offsetting receipts...	-13	-7	-3	-13	-7	-3
Total national defense.....	89,293	91,314	107,700	78,569	85,276	94,027

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION
AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
150 INTERNATIONAL AFFAIRS						
151 Foreign economic and finan- cial assistance:						
Funds appropriated to the President ¹	3,854	3,183	10,363	2,111	2,781	4,310
Department of Agriculture.....	554	778	1,336	639	1,165	1,070
Department of State.....	99	77	53	48	93	48
Department of Transportation ¹	3	6	10	4	-12	7
Department of the Treasury.....	-50	-50	-50	-50	-50	-50
Other independent agencies:						
ACTION ¹	77	83	81	81	83	83
Total 151.....	4,537	4,078	11,793	2,834	4,060	5,468
152 Conduct of foreign affairs:						
Funds appropriated to the Presi- dent.....		16	16		16	16
Department of State ¹	576	646	738	584	647	742
Other independent agencies:						
Arms Control and Disarma- ment Agency.....	8	9	11	9	9	10
Foreign Claims Settlement Commission.....	1	1	1	6	2	5
International Trade Com- mission.....	7	9	10	7	9	10
Other temporary study com- missions.....	1	2	-----	1	2	*
Total 152.....	594	684	776	606	686	784
153 Foreign information and ex- change activities:						
Department of State ¹	58	61	89	54	59	78
Other independent agencies:						
Board for International Broad- casting.....	50	50	66	51	50	66
United States Information Agency ¹	222	242	274	215	241	268
Total 153.....	329	353	429	320	350	412
Deductions for offsetting receipts...	-167	-243	-370	-167	-243	-370
Total international affairs.....	5,292	4,871	12,627	3,593	4,853	6,294

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 estimate	1976 estimate	1974 actual	1975 estimate	1976 estimate
250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY						
251 General science and basic research:						
Energy Research and Development Administration.....	373	406	438	369	393	414
Other independent agencies: National Science Foundation ¹	570	719	757	647	649	720
Total 251.....	943	1,125	1,195	1,016	1,043	1,134
252 Earth sciences:						
Department of the Interior.....	172	254	268	178	238	266
Other independent agencies: Smithsonian Institution (trust fund).....	*	*	*	*	*	*
Total 252.....	172	254	268	178	238	266
253 Manned space flight:						
National Aeronautics and Space Administration.....	1,409	1,506	1,782	1,473	1,538	1,705
254 Space science, applications, and technology:						
National Aeronautics and Space Administration.....	1,021	1,084	1,119	1,168	1,040	1,127
255 Supporting space activities:						
National Aeronautics and Space Administration ¹	332	333	324	322	327	351
Deductions for offsetting receipts..	-3	-3	-3	-3	-3	-3
Total general science, space, and technology.....	3,874	4,299	4,686	4,154	4,183	4,581
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY						
301 Water resources and power:						
Department of Agriculture ¹	181	151	163	153	182	166
Department of Defense—Civil ¹	1,766	1,717	1,942	1,666	1,903	1,989
Department of the Interior ¹	231	1,766	419	300	383	362
Department of State.....	9	13	15	13	21	23
Other independent agencies:						
Delaware River Basin Commission.....	*	*	*	*	*	*
Susquehanna River Basin Commission.....	*	*	*	*	*	*
Other temporary study commissions.....				*	*	

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY—Continued						
301 Water resources and power:— Continued						
Tennessee Valley Authority....	46	77	5,088	401	800	731
Water Resources Council ¹	7	10	10	7	12	11
Total 301.....	2,242	3,734	7,638	2,540	3,301	3,282
302 Conservation and land man- agement:						
Department of Agriculture ¹	953	706	473	591	1,001	649
Department of Commerce.....	12	15	18	1	20	17
Department of the Interior ¹	205	267	293	165	250	272
Other independent agencies:						
Marine Mammal Commission.....	*	1	1	*	1	1
Other temporary study com- missions.....				*		
Total 302.....	1,170	989	785	757	1,272	939
303 Recreational resources:						
Department of Defense—Civil... ¹	1	1	1	1	1	1
Department of the Interior ¹	743	958	856	662	799	855
Other independent agencies:						
Smithsonian Institution.....				*	*	
Total 303.....	744	959	857	662	800	856
304 Pollution control and abate- ment:						
Department of the Interior.....	*	*	*	*	*	*
Department of the Treasury.....	1	*			*	
Environmental Protection Agen- cy ¹	5,953	4,112	631	2,030	2,905	2,967
Other independent agencies:						
Interstate Commission on the Potomac River Basin.....	*	*	*	*	*	*
Other temporary study com- missions.....	10	7		1	9	6
Total 304.....	5,964	4,119	631	2,032	2,914	2,974
305 Energy:						
Department of the Interior.....	9	52	50	12	21	47
Energy Research and Develop- ment Administration ¹	516	1,405	1,885	454	1,099	1,638
Environmental Protection Agency		134	112		32	113
Other independent agencies:						
Federal Energy Administra- tion.....	73	142	187	33	127	208
Federal Power Commission....	28	33	36	27	37	36

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY—Continued						
305 Energy—Continued						
Other independent agencies— Continued						
Nuclear Regulatory Commis- sion.....	82	147	220	80	139	198
Total 305.....	709	1,914	2,491	606	1,454	2,240
306 Other natural resources:						
Department of Commerce ¹	370	450	499	398	420	462
Department of the Interior ¹	153	171	190	97	122	140
Department of State.....	4	4	5	4	4	5
Total 306.....	527	626	694	498	546	607
Deductions for offsetting receipts...	-705	-875	-869	-705	-875	-869
Total natural resources, envi- ronment, and energy.....	10,650	11,464	12,226	6,390	9,412	10,028
350 AGRICULTURE						
351 Farm income stabilization:						
Department of Agriculture ¹	3,753	4,924	3,342	1,458	887	881
Other independent agencies:						
Farm Credit Administration....	-----	-----	-----	—*	—*	—*
Total 351.....	3,753	4,924	3,342	1,458	887	881
352 Agricultural research and services:						
Department of Agriculture ¹	796	952	934	775	889	938
Deductions for offsetting receipts..	-3	-3	-3	-3	-3	-3
Total agriculture.....	4,546	5,873	4,273	2,230	1,773	1,816
400 COMMERCE AND TRANS- PORTATION						
401 Mortgage credit and thrift insurance:						
Department of Agriculture.....	1,587	136	124	1,296	-1,190	169
Department of Housing and Ur- ban Development.....	826	3,884	808	829	1,002	1,083
Other independent agencies:						
Federal Deposit Insurance Corporation (trust fund)....	-----	-----	-----	-224	-530	-699
Federal Home Loan Bank Board.....	-----	2,000	-2,000	-370	-306	-318

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
400 COMMERCE AND TRANSPORTATION—Continued						
401 Mortgage credit and thrift insurance—Continued						
Other independent agencies—Continued						
National Credit Union Administration.....	-----	-----	-----	-13	-9	-16
Total 401.....	2,413	6,020	-1,068	1,519	-1,033	219
402 Payment to the Postal Service:						
Other independent agencies:						
Postal Service.....	1,698	1,831	1,490	1,698	1,831	1,490
403 Other advancement and regulation of commerce:						
Legislative branch.....	5	6	7	5	6	7
Department of Commerce ¹	321	339	373	325	372	368
Department of Housing and Urban Development.....	1	1	4	-5	-5	-5
Department of the Treasury ¹	1	-----	-----	-2	6	3
General Services Administration.....	1	1	1	1	1	1
Other independent agencies:						
Commodity Futures Trading Commission.....	-----	-----	11	-----	-----	11
Emergency Loan Guarantee Board.....	-----	-----	-----	-5	-6	-6
Federal Communications Commission.....	40	47	50	38	49	50
Federal Trade Commission.....	32	39	46	32	41	46
Securities and Exchange Commission.....	36	44	47	35	45	49
Small Business Administration.....	249	354	189	288	201	216
Other temporary study commissions.....	1	3	2	2	3	3
Total 403.....	687	835	730	714	715	741
404 Ground transportation:						
Department of Transportation ¹	15,151	16,461	1,016	5,372	6,121	6,686
Department of Housing and Urban Development.....	-----	-----	-----	1	1	1
Other independent agencies:						
Washington Metropolitan Area Transit Authority.....	165	127	100	170	185	182
Interstate Commerce Commission.....	41	45	50	38	47	50
Other temporary study commissions.....	-----	-----	-----	*	*	-----
United States Railway Association.....	18	12	10	1	26	13
Total 404.....	15,375	16,645	1,176	5,583	6,380	6,931

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
400 COMMERCE AND TRANSPORTATION—Continued						
405 Air transportation:						
Department of Transportation ¹	1,633	1,739	2,265	1,855	2,074	2,268
National Aeronautics and Space Administration.....	278	309	314	292	304	316
Other independent agencies:						
Civil Aeronautics Board.....	89	85	80	89	85	86
Aviation Advisory Commission (trust fund).....	-----	-----	-----	*	-----	-----
Total 405.....	2,001	2,133	2,660	2,236	2,464	2,670
406 Water transportation:						
Department of Commerce ¹	557	580	565	503	548	678
Department of Defense—Civil.....	-----	30	-----	—*	2	-----
Department of Transportation ¹	802	938	1,076	848	953	1,021
Other independent agencies:						
Federal Maritime Commission.....	6	7	8	6	7	8
Other temporary study commissions.....	*	-----	-----	*	*	-----
Total 406.....	1,366	1,555	1,650	1,357	1,511	1,707
407 Other transportation:						
Department of Transportation.....	61	65	71	49	69	72
Other independent agencies:						
National Transportation Safety Board ¹	8	10	10	8	10	10
Total 407.....	70	75	82	57	79	82
Deductions for offsetting receipts..	—64	—149	—116	—64	—149	—116
Total commerce and transportation.....	23,545	28,944	6,602	13,100	11,796	13,723
450 COMMUNITY AND REGIONAL DEVELOPMENT						
451 Community development:						
Department of Agriculture.....	30	30	150	34	50	66
Department of Commerce.....	-----	6	11	-----	5	9
Department of Health, Education, and Welfare.....	31	-----	-----	4	26	-----
Department of Housing and Urban Development.....	998	2,775	2,729	2,106	2,392	3,260
Other independent agencies:						
ACTION.....	92	100	102	86	99	105
Commission of Fine Arts.....	*	*	*	*	*	*
Community Services Administration.....	359	421	363	660	498	376
District of Columbia.....	227	153	249	153	206	248
National Capital Planning Commission ¹	2	2	2	2	2	2

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
450 COMMUNITY AND RE- GIONAL DEVELOP- MENT—Continued						
451 Community development— Continued						
Other independent agencies— Continued						
Pennsylvania Avenue Develop- ment Corporation.....	1	1	1	1	1	1
Other temporary study commis- sions.....	2	2	2	*	*	-----
Total 451.....	1,739	3,488	3,606	3,045	3,280	4,068
452 Area and regional develop- ment:						
Funds appropriated to the Presi- dent.....	300	278	318	289	339	339
Department of Agriculture ¹	542	215	200	281	53	247
Department of Commerce ¹	282	306	356	270	316	294
Department of the Interior ¹	426	471	387	286	431	500
Other independent agencies:						
Appalachian Regional Commis- sion ¹	1	2	2	1	2	2
National Council on Indian Op- portunity.....	*	-----	-----	*	*	-----
Joint Federal-State Land Use Planning Commission for Alaska ¹	1	1	1	1	1	1
Total 452.....	1,553	1,274	1,264	1,129	1,142	1,382
453 Disaster relief and insurance:						
Funds appropriated to the Presi- dent.....	433	200	150	250	275	250
Department of Housing and Urban Development.....	270	50	75	48	20	128
Other independent agencies: Small Business Administration.....	2	90	100	466	197	123
Total 453.....	704	340	325	764	492	501
Deductions for offsetting receipts...	-27	-27	-31	-27	-27	-31
Total community and regional development.....	3,969	5,075	5,164	4,910	4,887	5,920

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
500 EDUCATION, MANPOWER, AND SOCIAL SERVICES						
501 Elementary, secondary, and vocational education:						
Department of Health, Education, and Welfare.....	4, 105	4, 269	4, 054	3, 561	3, 974	3, 994
Department of the Interior.....	196	226	230	189	237	227
Other independent agencies: Community Services Admin- istration.....	-----	-----	-----	21	5	-----
Total 501.....	4, 301	4, 495	4, 284	3, 771	4, 216	4, 222
502 Higher education:						
Department of Health, Educa- tion, and Welfare.....	2, 113	2, 483	2, 345	1, 383	2, 140	2, 379
Department of Housing and Urban Development.....	13	-654	14	-35	-45	-55
Department of the Treasury.....	-----	9	1	-----	9	1
Other independent agencies: Harry S Truman Scholarship Foundation ¹	-----	-----	*	-----	-----	*
Other temporary study com- missions.....	-----	-----	-----	1	*	-----
Total 502.....	2, 126	1, 839	2, 361	1, 349	2, 104	2, 325
503 Research and general educa- tion aids:						
Legislative branch ¹	72	81	97	67	80	94
Department of Health, Educa- tion, and Welfare ¹	507	321	289	573	530	382
Other independent agencies: Corporation for Public Broad- casting.....	48	62	70	48	62	70
National Commission on Li- braries and Information Sci- ence ¹	*	*	1	*	*	*
National Foundation on the Arts and the Humanities ¹	131	176	190	96	156	183
Smithsonian Institution.....	77	93	103	84	108	108
Total 503.....	835	734	749	869	937	839
504 Manpower training:						
Department of Health, Educa- tion, and Welfare.....	340	210	330	340	316	315
Department of Labor ¹	2, 848	3, 962	2, 972	2, 570	3, 802	3, 926
Other independent agencies: Community Services Admin- istration.....	-----	-----	-----	—*	-----	-----
Total 504.....	3, 188	4, 172	3, 302	2, 910	4, 118	4, 241

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 estimate	1976 estimate	1974 actual	1975 estimate	1976 estimate
500 EDUCATION, MANPOWER, AND SOCIAL SERVICES —Continued						
505 Other manpower services:						
Department of Labor ¹	154	198	215	149	196	211
Other independent agencies:						
Committee for Purchase of Products and Services of the Blind and other Severely Handicapped.....	*	*	*	*	*	*
Federal Mediation and Conciliation Service.....	12	16	18	12	16	17
National Labor Relations Board.....	56	63	68	55	64	70
National Mediation Board.....	3	3	3	3	3	3
Total 505.....	226	280	305	219	278	301
506 Social services:						
Department of Health, Education, and Welfare.....	2,557	3,101	2,730	2,493	3,105	2,740
Department of Housing and Urban Development.....				2	*	
Other independent agencies: Cabinet Committee on Opportunities for Spanish-Speaking People.....	1	1		1	1	
Total 506.....	2,558	3,101	2,730	2,496	3,106	2,740
Deductions for offsetting receipts..	—13	—45	—45	—13	—45	—45
Total education, manpower, and social services.....	13,222	14,577	13,686	11,600	14,714	14,623
550 HEALTH						
551 Health care services:						
Department of Health, Education, and Welfare ¹	22,202	25,150	27,202	18,396	22,122	23,729
Other independent agencies: Civil Service Commission ¹	163	265	339	106	224	342
Total 551.....	22,365	25,415	27,540	18,502	22,346	24,072
552 Health research and education:						
Department of Health, Education, and Welfare.....	2,711	2,352	2,386	2,334	2,680	2,484
Department of Housing and Urban Development.....				—*	*	*
Other independent agencies: Other temporary study commissions.....				*		
Total 552.....	2,711	2,352	2,386	2,334	2,681	2,484

See footnotes at end of table.

**Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION
AND AGENCY (in millions of dollars)—Continued**

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
550 HEALTH—Continued						
553 Prevention and control of health problems:						
Executive Office of the President	51	13	-----	21	45	9
Department of Agriculture.....	186	201	210	191	200	209
Department of Health, Educa- tion, and Welfare ¹	407	445	441	385	438	465
Department of the Interior.....	59	69	80	59	74	79
Department of Labor.....	70	102	116	69	102	116
Other independent agencies:						
Consumer Product Safety Com- mission.....	35	36	37	19	43	37
Federal Metal and Nonmetallic Mine Safety Board of Review	*	*	*	*	*	*
Occupational Safety and Health Review Commission.....	5	6	6	5	6	6
Total 553.....	812	872	890	750	908	920
554 Health planning and construc- tion:						
Department of Health, Educa- tion, and Welfare ¹	482	-152	245	494	590	612
Deductions for offsetting receipts..	-6	-39	-39	-6	-39	-39
Total health.....	26,365	28,448	31,022	22,074	26,486	28,050
600 INCOME SECURITY						
601 General retirement and dis- ability insurance:						
Department of Health, Educa- tion, and Welfare ¹	57,786	66,091	70,171	55,935	64,495	71,087
Department of Labor ¹	4	3	3	2	5	3
Other independent agencies:						
Railroad Retirement Board ¹ ..	2,607	2,833	3,232	2,675	3,026	3,267
Other temporary study com- missions.....	-----	-----	-----	*	*	-----
Total 601.....	60,397	68,927	73,406	58,613	67,526	74,356
602 Federal employee retirement and disability:						
Legislative branch (trust fund)..	*	*	*	*	*	*
The judiciary (trust fund).....	2	2	2	1	1	1
Department of Labor.....	138	165	201	107	165	201
Department of State (trust fund)	75	97	86	39	54	64
Other independent agencies: Civil Service Commission (trust fund).....	8,940	11,021	11,813	5,498	6,905	7,607
Total 602.....	9,155	11,286	12,102	5,645	7,125	7,873

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
600 INCOME SECURITY—Con.						
603 Unemployment insurance:						
Department of Labor ¹	7,427	15,481	7,834	6,070	14,697	18,162
Other independent agencies: Rail- road Retirement Board (trust fund).....	-5	-----	-----	-5	-----	-----
Total 603.....	7,422	15,481	7,834	6,065	14,697	18,162
604 Public assistance and other income supplements:						
Department of Agriculture.....	4,647	5,777	5,028	4,433	5,607	5,313
Department of Health, Educa- tion, and Welfare.....	7,630	9,794	10,284	7,856	9,628	10,303
Department of Housing and Urban Development.....	5,999	44,897	26,664	1,819	2,153	2,646
Other independent agencies: Railroad Retirement Board....	-----	-----	55	-----	-----	55
Total 604.....	18,275	60,467	42,031	14,108	17,388	18,368
Deductions for offsetting receipts..	—*	—34	—34	—*	—34	—34
Total income security.....	95,249	156,126	135,339	84,431	106,702	118,724
700 VETERANS BENEFITS AND SERVICES						
701 Income security for veterans:						
Veterans Administration ¹	7,113	7,837	7,925	6,789	7,671	7,707
702 Veterans education, training, and rehabilitation:						
Veterans Administration.....	3,353	3,965	3,614	3,249	4,042	3,600
703 Hospital and medical care for veterans:						
Veterans Administration.....	3,107	3,717	4,125	3,006	3,553	3,906
704 Veterans housing:						
Department of Housing and Ur- ban Development.....	-----	-----	-----	20	—8	—10
Veterans Administration.....	4	2	3	—35	—275	—94
Total 704.....	4	2	3	—15	—283	—104
705 Other veterans benefits and services:						
Department of Defense—Civil ¹ ..	20	16	21	25	24	21
Department of the Treasury (trust fund).....	*	*	*	*	*	*
Veterans Administration ¹	364	446	470	329	455	459
Other independent agencies: American Battle Monuments Commission ¹	4	5	5	4	5	5
Total 705.....	388	467	496	359	484	485

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
700 VETERANS BENEFITS AND SERVICES—Continued						
Deductions for offsetting receipts..	—2	—2	—2	—2	—2	—2
Total veterans benefits and services.....	13,964	15,986	16,163	13,386	15,466	15,592
750 LAW ENFORCEMENT AND JUSTICE						
751 Federal law enforcement and prosecution:						
The judiciary (trust fund).....	-----	-----	-----	*	—*	—*
Department of Health, Education, and Welfare.....	19	23	25	14	23	26
Department of Housing and Urban Development.....	10	12	13	10	12	13
Department of Justice.....	873	1,010	1,092	827	986	1,081
Department of the Treasury.....	396	491	522	374	497	537
Other independent agencies:						
Administrative Conference of the United States.....	1	1	1	1	1	1
Commission on Civil Rights.....	6	7	8	6	7	8
Equal Employment Opportunity Commission.....	44	55	63	42	54	60
Subversive Activities Control Board.....	-----	-----	-----	*	-----	-----
Other temporary study commissions.....	1	1	1	*	1	1
Total 751.....	1,349	1,599	1,725	1,274	1,582	1,726
752 Federal judicial activities:						
Legislative branch.....	6	8	7	13	14	7
The judiciary.....	213	304	345	206	307	341
Other independent agencies:						
Indian Claims Commission.....	1	1	1	1	1	1
Total 752.....	220	314	354	221	323	350
753 Federal correctional and rehabilitative activities:						
Department of Justice ¹	180	220	254	202	219	258
754 Law enforcement assistance:						
Department of Justice.....	871	876	770	770	862	887
Other independent agencies:						
Legal Services Corporation.....	-----	72	72	-----	47	72
Total 754.....	871	948	841	770	909	959
Deductions for offsetting receipts..	—5	—6	—4	—5	—6	—4
Total law enforcement and justice.....	2,615	3,074	3,169	2,462	3,026	3,288

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
800 GENERAL GOVERNMENT						
801 Legislative functions:						
Legislative branch ¹	538	604	682	521	618	741
802 Executive direction and management:						
Executive Office of the President.....	46	63	68	45	63	68
Funds appropriated to the President.....	76	1	1	73	5	1
Department of the Treasury.....	-----	52	45	-----	28	35
General Services Administration.....	*	*	*	*	*	*
Other independent agencies:						
Federal Election Commission.....	-----	1	2	-----	*	2
Total 802.....	122	116	116	117	97	106
803 Central fiscal operations:						
Legislative branch.....	-1	-1	-1	-1	-1	-1
Department of Commerce.....	_*	_*	_*	_*	_*	_*
Department of the Treasury ¹	1,383	1,694	1,836	1,329	1,711	1,770
Total 803.....	1,382	1,693	1,836	1,329	1,710	1,770
804 General property and records management:						
General Services Administration ¹	816	296	313	1,030	204	169
Other independent agencies: Other temporary study commissions.....	-----	*	*	*	*	*
Total 804.....	816	296	313	1,030	204	170
805 Central personnel management:						
Other independent agencies:						
Advisory Committee on Federal Pay.....	*	*	*	*	*	*
Civil Service Commission ¹	73	94	97	74	95	98
Other temporary study commissions.....	-----	-----	-----	*	-----	-----
Total 805.....	73	94	97	74	95	98
806 Other general government:						
Legislative branch.....	49	49	52	32	39	45
Department of Defense—Civil.....	40	47	38	39	48	40
Department of the Interior ¹	145	165	183	209	167	192
Department of the Treasury ¹	98	172	177	111	164	177
General Services Administration.....	2	3	3	2	3	3
Other independent agencies:						
Civil Service Commission.....	10	15	15	14	14	15
American Revolution Bicentennial Administration ¹	25	15	22	10	32	21
Other historical and memorial agencies ¹	-----	-----	-----	*	*	*

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1975 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
800 GENERAL GOVERNMENT— Continued						
806 Other general government— Continued						
Other independent agencies— Continued						
Advisory Commission on Inter- governmental Relations ¹	1	1	1	1	1	1
Other temporary study com- missions.....				*	*	
Total 806.....	370	467	490	419	468	494
Deductions for offsetting receipts....	-164	-546	-199	-164	-546	-199
Total general government....	3,137	2,725	3,335	3,327	2,646	3,180
850 REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE						
851 General revenue sharing:						
Department of the Treasury ¹	6,055	6,205	6,357	6,106	6,176	6,304
852 Other general purpose fiscal assistance:						
Department of Agriculture.....	115	121	119	115	121	119
Department of Defense—Civil..	4	3	4	3	4	3
Department of the Interior.....	131	187	222	131	186	221
Department of the Treasury.....	228	336	343	204	336	343
Other independent agencies:						
District of Columbia.....	187	211	260	187	211	260
Federal Power Commission....	*	*	*	*	*	*
Total 852.....	664	857	948	640	857	946
Total revenue sharing and general purpose fiscal as- sistance.....	6,719	7,062	7,305	6,746	7,033	7,249
900 INTEREST						
901 Interest on the public debt:						
Department of the Treasury....	29,319	32,900	36,000	29,319	32,900	36,000
902 Other interest:						
Legislative branch.....	—*	—*	—*	—*	—*	—*
The judiciary.....	—*	—*	—*	—*	—*	—*
Funds appropriated to the Presi- dent.....	-32	-45	-141	-32	-45	-141
Department of Agriculture.....	—*	—*	—*	—*	—*	—*
Department of Commerce.....	-1	-2	-3	-1	-2	-3
Department of Defense—Civil..	-1	-1	-1	-1	-1	-1
Department of Health, Educa- tion, and Welfare ¹	-28	-26	-30	-28	-26	-30
Department of Housing and Urban Development.....	—*	—*	—*	—*	—*	—*

See footnotes at end of table.

Table 13. BUDGET AUTHORITY AND OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Continued

Function and department or other unit	BUDGET AUTHORITY			OUTLAYS		
	1974 actual	1975 esti- mate	1976 esti- mate	1974 actual	1975 esti- mate	1976 esti- mate
900 INTEREST—Continued						
902 Other interest—Continued						
Department of the Interior.....	—3	—3	—3	—3	—3	—3
Department of Justice.....	—*	—*	—*	—*	—*	—*
Department of Labor.....	—*	—*	—*	—*	—*	—*
Department of State.....	—1	—1	—1	—1	—1	—1
Department of Transportation ¹	—*	—*	—*	—*	—*	—*
Department of the Treasury.....	—1, 179	—1, 494	—1, 408	—1, 180	—1, 494	—1, 408
General Services Administration.....	—1	-----	-----	—1	*	*
National Aeronautics and Space Administration.....	—*	—*	—*	—*	—*	—*
Veterans Administration.....	—*	—*	—*	—*	—*	—*
Other independent agencies:						
ACTION.....	—*	—*	—*	—*	—*	—*
Civil Aeronautics Board.....	—*	—*	—*	—*	—*	—*
Civil Service Commission.....	—*	—*	—*	—*	—*	—*
Community Services Adminis- tration.....	—*	-----	-----	—*	-----	-----
National Foundation on the Arts and the Humanities.....	—*	-----	-----	—*	-----	-----
National Science Foundation.....	—*	—*	—*	—*	—*	—*
Railroad Retirement Board (trust fund).....	3	5	6	3	5	6
Small Business Administration.....	—*	-----	-----	—*	-----	-----
United States Information Agen- cy.....	—*	—*	—*	—*	—*	—*
Total 902.....	—1, 245	—1, 569	—1, 581	—1, 247	—1, 569	—1, 581
Total interest.....	28, 073	31, 331	34, 419	28, 072	31, 331	34, 419
Allowances for:						
Energy tax equalization payments.....	-----	500	7, 000	-----	500	7, 000
Civilian agency pay raises.....	-----	-----	575	-----	-----	550
Contingencies.....	-----	250	750	-----	200	500
Undistributed offsetting receipts:						
Employer share, employee retire- ment:						
Interfund transactions.....	—2, 677	—2, 960	—3, 109	—2, 677	—2, 960	—3, 109
Receipts from off-budget Federal agencies.....	—642	—1, 110	—779	—642	—1, 110	—779
Interest received by trust funds.....	—6, 583	—7, 769	—8, 305	—6, 583	—7, 769	—8, 305
Rents and royalties on the Outer Continental Shelf.....	—6, 748	—5, 000	—8, 000	—6, 748	—5, 000	—8, 000
Total budget authority and outlays.....	313, 861	395, 082	385, 848	268, 392	313, 446	349, 372
MEMORANDUM						
Federal funds.....	221, 019	299, 903	291, 827	198, 692	229, 005	254, 215
Trust funds.....	113, 975	121, 076	122, 289	90, 833	110, 338	123, 425
Interfund transactions.....	—21, 133	—25, 897	—28, 268	—21, 133	—25, 897	—28, 268

*Less than \$500,000.

¹ Includes both Federal funds and trust funds.

Note.—In many cases offsetting receipts are distributed at the subfunctional level. In those cases where such distributions would be inappropriate, the offsetting receipts are deducted at the major functional level in a separate line entry entitled "Deductions for offsetting receipts."

Table 14. CONTROLLABILITY OF BUDGET OUTLAYS (dollars in billions)

	Actual								Estimate	
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
Relatively uncontrollable under present law:										
Open-ended programs and fixed costs:										
Payments for individuals:										
Social security and railroad retirement.....	22.5	24.8	28.3	31.3	37.2	41.6	50.7	57.6	66.6	76.6
Federal employees' retirement and insurance.....	3.8	4.3	4.8	5.6	6.6	7.7	9.0	10.8	13.5	15.7
(Military retired pay).....	(1.8)	(2.1)	(2.4)	(2.8)	(3.4)	(3.9)	(4.4)	(5.1)	(6.3)	(6.9)
(Other).....	(2.0)	(2.2)	(2.4)	(2.7)	(3.2)	(3.8)	(4.6)	(5.7)	(7.2)	(8.8)
Unemployment assistance.....	2.8	2.9	2.9	3.7	6.6	7.5	5.7	6.5	15.2	18.6
Veterans' benefits: Pensions, compensation, education, and insurance.....	5.0	4.9	5.7	6.6	7.6	8.3	9.3	10.0	11.9	11.9
Medicare and Medicaid.....	4.6	7.2	8.9	9.9	11.2	13.4	14.1	17.2	20.9	24.1
Housing payments.....	.3	.3	.4	.5	.7	1.1	1.6	1.8	2.1	2.6
Public assistance and related programs.....	2.8	3.4	3.9	4.7	7.4	8.9	9.1	11.5	14.2	15.6
Subtotal, payments for individuals.....	41.8	47.6	54.9	62.2	77.3	88.4	99.6	115.4	144.4	165.1
Net interest.....	10.3	11.1	12.7	14.4	14.8	15.5	17.4	21.5	23.6	26.1
General revenue sharing.....							6.6	6.1	6.2	6.3
Farm price supports (CCC).....	1.7	3.2	4.1	3.8	2.8	4.0	3.6	1.0	.9	.7
Other open-ended programs and fixed costs.....	3.0	3.0	2.8	3.8	5.2	6.4	6.3	6.8	7.9	8.6
Total, open-ended programs and fixed costs.....	56.8	64.8	74.5	84.2	100.1	114.3	133.4	150.8	183.0	206.8
Outlays from prior-year contracts and obligations: ¹										
National defense.....	21.2	24.6	25.0	24.5	21.6	19.9	18.3	20.9	22.3	23.5
Civilian programs.....	15.8	17.8	16.9	17.0	18.6	19.4	21.3	22.9	26.8	30.5
Total, outlays from prior-year contracts and obligations.....	37.0	42.3	41.9	41.5	40.2	39.2	39.6	43.8	49.1	54.0
Total, relatively uncontrollable outlays.....	93.7	107.2	116.4	125.7	140.4	153.5	173.0	194.5	232.1	260.7

Relatively controllable outlays:										
National defense.....	46.1	52.7	52.6	51.8	51.8	53.5	52.6	53.0	56.9	63.4
Civilian programs.....	20.1	20.8	17.6	21.5	21.9	27.7	23.8	24.2	28.5	29.1
Total, relatively controllable outlays.....	66.2	73.5	70.1	73.3	73.7	81.1	76.4	77.2	85.4	92.5
Undistributed employer share, employee retirement.....	-1.7	-1.8	-2.0	-2.4	-2.6	-2.8	-2.9	-3.3	-4.1	-3.9
Total budget outlays.....	158.3	178.8	184.5	196.6	211.4	231.9	246.5	268.4	313.4	349.4

MEMORANDUM

Percent of total outlays:

Relatively uncontrollable under present law:

Open-ended programs and fixed costs:										
Payments for individuals.....	26.4%	26.6%	29.8%	31.7%	36.6%	38.1%	40.4%	43.0%	46.1%	47.3%
Other.....	9.4	9.6	10.6	11.2	10.8	11.1	13.7	13.2	12.3	11.9
Total open-ended programs and fixed costs.....	35.9	36.3	40.4	42.9	47.4	49.3	54.1	56.2	58.4	59.2
Outlays from prior-year contracts and obligations.....	23.4	23.7	22.7	21.1	19.0	16.9	16.1	16.3	15.8	15.5
Total relatively uncontrollable outlays.....	59.2	59.9	63.1	64.0	66.4	66.2	70.2	72.5	74.2	74.7
Relatively controllable outlays.....	41.8	41.1	38.0	37.3	34.8	35.0	31.0	28.8	27.2	26.5
Undistributed employer share, employee retirement.....	-1.1	-1.0	-1.1	-1.2	-1.2	-1.2	-1.2	-1.2	-1.3	-1.1
Total budget outlays.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Excluding prior year contracts and obligations for activities shown as "open-ended programs and fixed costs."

Table 15. LEGISLATIVE PROPOSALS FOR MAJOR NEW AND EXPANDED PROGRAMS IN THE 1976 BUDGET
PROJECTION OF COSTS¹ (in millions of dollars)

Department or agency		Estimates							Explanation
		1975	1976	Trans. quarter	1977	1978	1979	1980	
Funds appropriated to the President:									
Special financing facility...	BA	-----	7,000	0	0	0	0	0	Provide loans to industrialized countries with oil-related and other balance-of-payment difficulties.
	O	-----	1,000	250	750	-362	-723	-723	
Defense:									
Naval petroleum reserve...	BA	18	122	53	312	1,714	2,182	2,182	Increase production from Elk Hills, Calif., to finance further exploration, development, and production of naval petroleum reserves and to establish a National Strategic Petroleum Reserve, subject to the control of the President.
	O	12	69	10	297	1,314	1,956	2,156	
Offsetting receipts.....	BA	-112	-469	-110	-597	-714	-656	-656	
	O	-112	-469	-110	-597	-714	-656	-656	
Interior:									
Mined area protection...	BA	3	20	5	20	20	20	20	Encourage States to develop and implement a program for regulating surface mining.
	O	2	12	5	20	20	20	20	

Federal Energy Administration:

Low-income residential	BA	9	55	15	55	31	0	0	Provide grants to States to winterize dwellings of low-income persons, particularly the elderly.
winterization-----	O	2	50	10	50	40	13	0	
Energy facility siting----	BA	0	20	5	20	20	20	15	Provide grants to States to develop and implement programs that expedite the siting and construction of energy facilities.
	O	0	15	5	15	15	20	20	
Allowances:									
Energy tax equalization	BA	500	7,000	1,750	7,000	7,000	7,000	7,000	Provide payments to offset increased energy costs for those individuals and sectors of the economy that cannot be compensated by tax reductions.
payments ² -----	O	500	7,000	1,750	7,000	7,000	7,000	7,000	
Relatively small and un-	BA	150	200	60	250	300	350	400	
forseen items-----	O	150	150	50	200	250	300	350	

¹ This table is supplied pursuant to the requirements of sec. 221(a) of the Legislative Reorganization Act of 1970 (Public Law 91-510). The estimates represent simple projections of cost expressed in constant dollars at prices existing at the time the estimates are prepared. Estimates are shown for individual programs which involve at least \$10 million in outlays a year over a period of years. They are not intended to predict future economic conditions; they do not reflect possible changes in the scope or quality of the proposal which might result from experience gained in actual practice; nor do they reflect in all cases possible reductions in the costs of other programs that may come about as a result of adoption of the proposals. Further, the resources which might appropriately be applied in later years will require a reexamination of the relative priorities of these and other Government programs, in the light of economic and other circumstances then prevailing. Thus, the estimates do not represent a commitment as to amounts to be included in future budgets.

² Includes payments to low-income nontaxpayers and State and local governments and allowances for the increased cost of Federal operations resulting from the higher cost of energy. For 1976, these allowances will be \$2.0 billion, \$2.0 billion, and \$3.0 billion respectively. The distribution in later years has not yet been determined.

Table 16. BUDGET RECEIPTS BY SOURCE, 1966-1976 (in millions of dollars)

Source	Actual									Estimate	
	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
Individual income taxes.....	55,446	61,526	68,726	87,249	90,412	86,230	94,737	103,246	118,952	117,700	106,300
Corporation income taxes.....	30,073	33,971	28,665	36,678	32,829	26,785	26,166	36,153	38,620	38,500	47,700
Social insurance taxes and contributions (trust funds):											
Employment taxes and contributions:											
Old-age and survivors insurance.....	17,556	22,197	22,265	25,484	29,396	31,354	35,132	40,703	47,778	54,779	58,276
Disability insurance.....	1,530	2,204	2,651	3,469	4,063	4,490	4,775	5,381	6,147	7,196	7,662
Hospital insurance.....	893	2,645	3,493	4,398	4,755	4,874	5,205	7,603	10,556	11,167	11,975
Railroad retirement.....	683	776	814	885	919	980	1,008	1,198	1,411	1,546	1,642
Total employment taxes and contributions.....	20,662	27,823	29,224	34,236	39,133	41,699	46,120	54,876	65,892	74,688	79,555
Unemployment insurance.....	3,777	3,659	3,346	3,328	3,464	3,674	4,357	6,051	6,837	7,154	7,392
Contributions for other insurance and retirement:											
Supplementary medical insurance.....		647	698	903	936	1,253	1,340	1,427	1,704	1,868	1,977
Employees' retirement—employee contributions.....	1,111	1,201	1,334	1,426	1,735	1,916	2,058	2,146	2,302	2,468	2,576
Other retirement contributions.....	18	19	20	24	29	37	39	41	45	47	50
Total contributions for other insurance and retirement.....	1,129	1,867	2,052	2,353	2,701	3,205	3,437	3,614	4,051	4,383	4,603
Total social insurance taxes and contributions....	25,567	33,349	34,622	39,918	45,298	48,578	53,914	64,542	76,780	86,225	91,550

Excise taxes:

Federal funds:												
Alcohol.....	3,720	3,980	4,198	4,482	4,610	4,696	5,004	5,040	5,248	5,281	5,393	
Tobacco.....	2,066	2,077	2,121	2,136	2,093	2,205	2,205	2,274	2,435	2,303	2,260	
Other ¹	3,358	3,221	3,390	3,649	3,609	2,297	2,522	2,522	2,060	5,584	17,513	
Total Federal excise taxes.....	9,145	9,278	9,700	10,585	10,352	10,510	9,506	9,836	9,743	13,168	25,166	
Trust funds:												
Highway.....	3,917	4,441	4,379	4,637	5,354	5,542	5,322	5,665	6,260	5,839	5,972	
Airport and airway.....						563	649	758	840	940	1,007	
Total trust excise taxes.....	3,917	4,441	4,379	4,637	5,354	6,104	5,971	6,424	7,100	6,779	6,979	
Total excise taxes.....	13,062	13,719	14,079	15,222	15,705	16,614	15,477	16,250	16,844	19,947	32,145	
Estate and gift taxes.....	3,066	2,978	3,051	3,491	3,644	3,735	5,436	4,917	5,035	4,800	4,600	
Customs duties.....	1,767	1,901	2,038	2,319	2,430	2,591	3,287	3,188	3,334	3,910	4,300	
Miscellaneous receipts:												
Deposit of earnings by Federal Reserve System.....	1,713	1,805	2,091	2,662	3,266	3,533	3,252	3,495	4,845	5,700	6,100	
Other miscellaneous receipts ²	162	303	400	247	158	325	381	426	524	1,968	4,825	
Total miscellaneous receipts.....	1,875	2,108	2,491	2,908	3,424	3,858	3,633	3,921	5,369	7,668	10,925	
Total budget receipts.....	130,856	149,552	153,671	187,784	193,743	188,392	208,649	232,225	264,932	278,750	297,520	

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Federal funds.....	101,427	111,835	114,726	143,321	143,158	133,785	148,846	161,357	181,219	185,966	199,278	
Trust funds.....	32,997	42,935	44,716	52,009	59,362	66,193	72,959	92,193	104,846	118,681	126,510	
Interfund transactions.....	-3,568	-5,218	-5,771	-7,547	-8,778	-11,586	-13,156	-21,325	-21,133	-25,897	-28,268	

¹ Includes proposed excise tax on domestic crude oil and natural gas of \$3,000 million in 1975 and \$15,200 million in 1976.² Includes both Federal funds and trust funds. Includes import fees on crude oil and petroleum products of \$1,380 million in 1975 and \$3,847 million in 1976.

Table 17. BUDGET OUTLAYS BY FUNCTION, 1966-1976 (in millions of dollars)

Function	Actual									Estimate	
	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
050 National defense:											
051 Department of Defense—Military:											
Military personnel.....	15,162	17,956	19,859	21,374	23,031	22,633	23,036	23,246	23,728	25,036	24,999
Retired military personnel.....	1,591	1,830	2,095	2,444	2,849	3,386	3,885	4,390	5,128	6,281	6,884
Operation and maintenance.....	14,710	19,000	20,578	22,227	21,609	20,941	21,675	21,069	22,478	25,669	28,246
Procurement.....	14,339	19,012	23,283	23,988	21,584	18,858	17,131	15,654	15,241	14,785	16,600
Research and development.....	6,259	7,160	7,747	7,457	7,166	7,303	7,881	8,157	8,582	8,650	9,610
Military construction and other ¹	2,279	2,636	3,975	525	1,059	1,552	1,655	895	2,627	2,819	4,053
Deductions for offsetting receipts.....	-160	-138	-164	-143	-148	-126	-113	-113	-159	-262	-591
Subtotal, Department of Defense—Military..	54,178	67,457	77,373	77,872	77,150	74,546	75,151	73,297	77,625	82,978	89,800
052 Military assistance.....	1,003	858	654	789	731	999	806	531	819	1,822	3,000
053 Atomic energy defense activities.....	1,466	1,277	1,336	1,389	1,415	1,385	1,373	1,409	1,486	1,598	1,763
054 Defense-related activities.....	-792	-491	51	162	-8	-120	29	-162	-1,349	-1,115	-533
Deductions for offsetting receipts.....	-----	-----	-4	-5	-3	-3	-2	-4	-13	-7	-3
Total national defense.....	55,856	69,101	79,409	80,207	79,284	76,807	77,356	75,072	78,569	85,276	94,027
150 International affairs:											
151 Foreign economic and financial assistance.....	4,104	4,498	4,249	3,389	3,154	2,718	3,274	2,820	2,834	4,060	5,468
152 Conduct of foreign affairs.....	354	368	353	370	398	405	451	475	606	686	784
153 Foreign information and exchange activities.....	228	245	253	237	235	241	274	295	320	350	412
Deductions for offsetting receipts.....	-131	-416	-243	-211	-223	-271	-277	-634	-167	-243	-370
Total international affairs.....	4,554	4,695	4,612	3,784	3,564	3,093	3,723	2,956	3,593	4,853	6,294
250 General science, space and technology:											
251 General science and basic research.....	858	897	930	938	947	1,009	978	961	1,016	1,043	1,134
252 Earth sciences.....	74	80	88	92	103	114	127	138	178	238	266
253 Manned space flight.....	4,210	3,649	3,096	2,781	2,209	1,885	1,740	1,537	1,473	1,538	1,705
254 Space science, applications, and technology.....	1,213	1,236	1,110	913	984	933	1,118	1,230	1,168	1,040	1,127

255 Supporting space activities.....	435	451	388	387	370	355	338	304	322	327	351
Deductions for offsetting receipts.....	-1	-2	-2	-4	-3	-2	-2	-1	-3	-3	-3
Total general science, space, and technology.....	6,790	6,311	5,610	5,108	4,611	4,294	4,299	4,169	4,154	4,183	4,581
300 Natural resources, environment, and energy:											
301 Water resources and power.....	1,706	1,778	1,802	1,728	1,674	2,053	2,315	2,493	2,540	3,301	3,282
302 Conservation and land management.....	640	701	694	572	723	865	788	731	757	1,272	939
303 Recreational resources.....	245	280	333	380	372	476	521	566	662	800	856
304 Pollution control and abatement.....	158	190	249	303	384	702	763	1,114	2,032	2,914	2,974
305 Energy.....	468	530	677	638	593	441	647	666	606	1,454	2,240
306 Other natural resources.....	246	280	286	281	332	387	447	435	498	546	607
Deductions for offsetting receipts.....	-390	-379	-417	-400	-467	-475	-463	-544	-705	-875	-869
Total natural resources, environment, and energy..	3,074	3,379	3,624	3,503	3,611	4,449	5,019	5,461	6,390	9,412	10,028
350 Agriculture:											
351 Farm income stabilization.....	2,004	2,515	4,032	5,304	4,589	3,651	4,553	4,099	1,458	887	881
352 Agricultural research and services.....	446	476	514	520	579	639	728	758	775	889	938
Deductions for offsetting receipts.....	-8	-8	-5	-46	-5	-2	-2	-3	-3	-3	-3
Total agriculture.....	2,441	2,982	4,541	5,779	5,164	4,288	5,279	4,855	2,230	1,773	1,816
400 Commerce and transportation:											
401 Mortgage credit and thrift insurance.....	2,016	1,750	2,807	-624	104	-251	-42	-1,192	1,519	-1,033	219
402 Payment to the Postal Service.....	888	1,141	1,080	920	1,510	2,183	1,772	1,567	1,698	1,831	1,490
403 Other advancement and regulation of commerce..	345	390	457	247	477	474	488	552	714	715	741
404 Ground transportation.....	4,075	4,140	4,378	4,443	4,678	5,180	5,353	5,640	5,583	6,380	6,931
405 Air transportation.....	964	1,046	1,088	1,220	1,422	1,824	1,925	2,177	2,236	2,464	2,670
406 Water transportation.....	711	774	856	874	913	1,053	1,111	1,239	1,357	1,511	1,707
407 Other transportation.....	---	6	13	21	26	37	36	56	57	79	82
Deductions for offsetting receipts.....	-44	-42	-41	-36	-40	-103	-43	-101	-64	-149	-116
Total commerce and transportation.....	8,956	9,205	10,637	7,065	9,090	10,397	10,601	9,938	13,100	11,796	13,723

¹ Includes allowances for civilian and military pay raises for Department of Defense.

Table 17. BUDGET OUTLAYS BY FUNCTION, 1966-1976 (in millions of dollars)—Continued

Function	Actual									Estimate	
	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
450 Community and regional development:											
451 Community development.....	724	1,039	1,335	1,631	2,328	2,613	3,110	3,088	3,045	3,280	4,068
452 Area and regional development.....	764	733	955	1,052	1,106	1,245	1,404	1,378	1,129	1,142	1,382
453 Disaster relief and insurance.....	220	69	114	33	249	341	388	1,571	764	492	501
Deductions for offsetting receipts.....	-169	-191	-215	-184	-188	-189	-203	-169	-27	-27	-31
Total community and regional development.....	1,540	1,651	2,189	2,531	3,495	4,010	4,699	5,869	4,910	4,887	5,920
500 Education, manpower, and social services:											
501 Elementary, secondary, and vocational education.....	1,887	2,639	2,815	2,728	3,107	3,544	3,962	3,745	3,771	4,216	4,222
502 Higher education.....	705	1,160	1,393	1,232	1,385	1,433	1,447	1,532	1,349	2,104	2,325
503 Research and general education aids.....	148	265	329	330	521	520	524	668	869	937	839
504 Manpower training.....	992	1,239	1,590	1,560	1,602	1,952	2,894	3,283	2,910	4,118	4,241
505 Other manpower services.....	101	107	112	122	135	157	184	202	219	278	301
506 Social services.....	267	623	778	908	1,148	1,449	2,694	2,455	2,496	3,106	2,740
Deductions for offsetting receipts.....	-7	-10	-14	-10	-10	-10	-11	-10	-13	-45	-45
Total education, manpower, and social services.....	4,093	6,023	7,004	6,871	7,888	9,045	11,696	11,874	11,600	14,714	14,623
550 Health:											
551 Health care services.....	1,153	4,909	7,593	9,537	10,648	12,107	14,538	15,476	18,502	22,346	24,072
552 Health research and education.....	948	1,229	1,405	1,459	1,577	1,687	1,952	2,272	2,334	2,681	2,484
553 Prevention and control of health problems.....	275	313	318	348	362	459	541	638	750	908	920
554 Health planning and construction.....	262	311	393	415	469	465	443	449	494	590	612
Deductions for offsetting receipts.....	-1	-2	-2	-2	-6	-2	-3	-3	-6	-39	-39
Total health.....	2,638	6,759	9,708	11,758	13,051	14,716	17,471	18,832	22,074	26,486	28,050
600 Income security:											
601 General retirement and disability insurance.....	21,435	22,773	24,552	28,288	31,303	37,485	41,956	51,684	58,613	67,526	74,356
602 Federal employee retirement and disability.....	1,726	2,076	2,660	1,732	2,688	3,191	3,789	4,500	5,645	7,125	7,873

603	Unemployment insurance.....	2,338	2,507	2,412	2,583	3,364	6,169	7,076	5,356	6,065	14,697	18,162
604	Public assistance and other income supplements..	3,400	3,465	4,059	4,679	5,712	8,580	11,081	11,419	14,108	17,388	18,368
	Deductions for offsetting receipts.....	-5	-1	-2	-1	-2	-2	-2	-2	-*	-34	-34
	Total income security.....	28,895	30,821	33,680	37,281	43,066	55,423	63,911	72,958	84,431	106,702	118,724
700	Veterans benefits and services:											
701	Income security for veterans.....	4,184	4,704	4,506	5,036	5,552	5,966	6,344	6,533	6,789	7,671	7,707
702	Veterans education, training, and rehabilitation..	54	305	478	701	1,015	1,659	1,950	2,801	3,249	4,042	3,600
703	Hospital and medical care for veterans.....	1,318	1,391	1,469	1,564	1,800	2,036	2,425	2,711	3,006	3,553	3,906
704	Veterans housing.....	169	304	210	102	54	-179	-317	-381	-15	-283	-104
705	Other veterans benefits and services.....	198	197	220	239	263	296	320	350	359	484	485
	Deductions for offsetting receipts.....	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
	Total veterans benefits and services.....	5,921	6,899	6,882	7,640	8,683	9,776	10,730	12,013	13,386	15,466	15,592
750	Law enforcement and justice:											
751	Federal law enforcement and prosecution.....	418	456	481	549	667	815	958	1,152	1,274	1,582	1,726
752	Federal judicial activities.....	84	92	100	116	139	152	186	204	221	323	350
753	Federal correctional and rehabilitative activities..	60	64	69	71	88	104	128	158	202	219	258
754	Law enforcement assistance.....	1	6	8	29	65	233	380	624	770	909	959
	Deductions for offsetting receipts.....	-9	-7	-8	-3	-6	-6	-2	-7	-5	-6	-4
	Total law enforcement and justice.....	554	610	650	761	952	1,299	1,650	2,131	2,462	3,026	3,288
800	General government:											
801	Legislative functions.....	208	218	237	254	303	342	404	438	521	618	741
802	Executive direction and management.....	17	19	21	25	30	38	59	72	117	97	106
803	Central fiscal operations.....	672	728	762	808	934	1,013	1,183	1,209	1,329	1,710	1,770
804	Central property and records management.....	583	655	586	587	616	637	719	910	1,030	204	170
805	Central personnel management.....	25	19	37	38	44	51	58	67	74	95	98
806	Other general government.....	40	163	201	88	152	218	189	221	419	468	494
	Deductions for offsetting receipts.....	-118	-233	-159	-151	-145	-141	-146	-235	-164	-546	-199
	Total general government.....	1,426	1,569	1,684	1,649	1,934	2,159	2,466	2,682	3,327	2,646	3,180

Table 17. BUDGET OUTLAYS BY FUNCTION, 1966-1976 (in millions of dollars)—Continued

Function	Actual									Estimate	
	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
850 Revenue sharing and general purpose fiscal assistance:											
851 General revenue sharing.....								6,636	6,106	6,176	6,304
852 Other general purpose fiscal assistance.....	242	288	311	365	451	488	531	586	640	857	946
Total revenue sharing and general purpose fiscal assistance.....	242	288	311	365	451	488	531	7,222	6,746	7,033	7,249
900 Interest:											
901 Interest on the public debt.....	12,014	13,391	14,573	16,588	19,304	20,959	21,849	24,167	29,319	32,900	36,000
902 Other interest.....	-728	-858	-822	-796	-992	-1,350	-1,267	-1,355	-1,247	-1,569	-1,581
Total interest.....	11,286	12,533	13,751	15,793	18,312	19,609	20,582	22,813	28,072	31,331	34,419
Allowances for:											
Energy tax equalization payments.....										500	7,000
Civilian agency pay raises.....											550
Contingencies.....										200	500
Total allowances.....										700	8,050
950 Undistributed offsetting receipts:											
951 Employer share, employee retirement.....	-1,447	-1,661	-1,825	-2,018	-2,444	-2,611	-2,768	-2,927	-3,319	-4,070	-3,888
952 Interest received by trust funds.....	-1,917	-2,275	-2,674	-3,099	-3,936	-4,765	-5,089	-5,436	-6,583	-7,769	-8,305
953 Rents and royalties on the Outer Continental Shelf.....	-248	-637	-961	-428	-187	-1,051	-279	-3,956	-6,748	-5,000	-8,000
Total undistributed offsetting receipts.....	-3,613	-4,573	-5,460	-5,545	-6,567	-8,427	-8,137	-12,318	-16,651	-16,839	-20,193
Total outlays.....	134,652	158,254	178,833	184,548	196,588	211,425	231,876	246,526	268,392	313,446	349,372
MEMORANDUM											
Federal funds.....	106,512	126,779	143,105	148,811	156,301	163,651	177,959	186,403	198,692	229,005	254,215
Trust funds.....	31,708	36,693	41,499	43,284	49,065	59,361	67,073	81,447	90,833	110,338	123,425
Interfund transactions.....	-3,568	-5,218	-5,771	-7,547	-8,778	-11,586	-13,156	-21,325	-21,133	-25,897	-28,268

Table 18. FEDERAL TRANSACTIONS IN THE NATIONAL INCOME ACCOUNTS, 1965-1976 (in billions of dollars)

Description	Actual										Estimate	
	1965*	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
RECEIPTS, NATIONAL INCOME BASIS												
Personal taxes and nontaxes.....	51.3	57.6	64.5	71.4	90.0	93.6	87.5	100.7	106.8	123.1	122.1	111.1
Corporate profits tax accruals.....	27.7	31.0	31.2	33.7	37.4	33.3	32.2	34.1	41.2	45.6	41.0	39.9
Indirect business tax and nontax accruals.....	16.9	15.7	15.8	17.1	18.6	19.2	20.1	20.0	20.7	21.6	33.1	54.7
Contributions for social insurance.....	24.6	28.5	35.7	38.3	44.4	49.1	52.6	58.5	71.7	83.3	91.4	99.4
Total receipts, national income basis...	120.5	132.8	147.2	160.6	190.4	195.2	192.5	213.2	240.4	273.6	287.6	305.1
EXPENDITURES, NATIONAL INCOME BASIS												
Purchases of goods and services.....	64.4	71.7	85.3	94.9	99.4	98.0	95.8	103.2	105.3	110.3	121.1	136.1
Defense.....	(48.9)	(54.4)	(67.7)	(75.9)	(78.0)	(77.0)	(73.1)	(73.6)	(74.2)	(75.4)	(80.3)	(90.9)
Nondefense.....	(15.5)	(17.3)	(17.6)	(18.9)	(21.4)	(21.0)	(22.7)	(29.5)	(31.0)	(34.9)	(40.8)	(45.2)
Transfer payments.....	30.5	34.2	39.4	44.8	50.7	56.8	69.7	78.6	89.4	104.2	131.7	147.0
Domestic ("to persons").....	(28.3)	(31.8)	(37.2)	(42.7)	(48.5)	(54.8)	(67.4)	(75.7)	(86.7)	(101.3)	(128.2)	(143.0)
Foreign.....	(2.2)	(2.3)	(2.2)	(2.1)	(2.2)	(2.0)	(2.3)	(2.8)	(2.7)	(2.9)	(3.5)	(4.0)
Grants-in-aid to State and local governments.....	10.9	12.7	14.8	17.8	19.2	22.6	26.8	32.6	40.2	41.5	47.0	50.8
Net interest paid.....	8.5	9.0	9.9	10.9	12.3	14.0	14.3	13.4	14.5	17.4	19.8	23.0
Subsidies less current surplus of Government enterprises.....	4.1	4.5	5.1	4.1	4.1	4.7	5.7	5.3	6.7	4.7	3.7	4.1
Wage accruals less disbursements.....	-----	-----	-----	-----	-----	- .1	.1	-----	- .5	.2	.4	-----
Total expenditures, national income basis.....	118.5	131.9	154.5	172.5	185.7	195.9	212.4	232.9	255.4	278.3	323.7	361.0
Excess of receipts (+) or expenditures (-), national income basis.....	+2.0	+ .9	-7.3	-11.9	+4.7	-.7	-19.8	-19.7	-15.0	-4.7	-36.1	-55.9

Table 19. FEDERAL FINANCES AND THE GROSS NATIONAL PRODUCT, 1954-1976 (dollar amounts in billions)

Fiscal year	Gross national product	Budget receipts		Budget outlays		Federal debt, end of year			
		Amount	Percent of GNP	Amount	Percent of GNP	Total		Held by the public	
						Amount	Percent of GNP	Amount	Percent of GNP
1954.....	362.1	69.7	19.3	70.9	19.6	270.8	74.8	224.5	62.0
1955.....	378.6	65.5	17.3	68.5	18.1	274.4	72.5	226.6	59.9
1956.....	409.4	74.5	18.2	70.5	17.2	272.8	66.6	222.2	54.3
1957.....	431.3	80.0	18.5	76.7	17.8	272.4	63.1	219.4	50.9
1958.....	440.3	79.6	18.1	82.6	18.8	279.7	63.5	226.4	51.4
1959.....	469.1	79.2	16.9	92.1	19.6	287.8	61.3	235.0	50.1
1960.....	495.2	92.5	18.7	92.2	18.6	290.9	58.7	237.2	47.9
1961.....	506.5	94.4	18.6	97.8	19.3	292.9	57.8	238.6	47.1
1962.....	542.1	99.7	18.4	106.8	19.7	303.3	55.9	248.4	45.8
1963.....	573.4	106.6	18.6	111.3	19.4	310.8	54.2	254.5	44.4
1964.....	612.2	112.7	18.4	118.6	19.4	316.8	51.7	257.6	42.1
1965.....	654.2	116.8	17.9	118.4	18.1	323.2	49.4	261.6	40.0
1966.....	721.2	130.9	18.1	134.7	18.7	329.5	45.7	264.7	36.7
1967.....	769.8	149.6	19.4	158.3	20.6	341.3	44.3	267.5	34.8
1968.....	826.0	153.7	18.6	178.8	21.6	369.8	44.8	290.6	35.2
1969.....	898.3	187.8	20.9	184.5	20.5	367.1	40.9	279.5	31.1
1970.....	954.6	193.7	20.3	196.6	20.6	382.6	40.1	284.9	29.8
1971.....	1,012.1	188.4	18.6	211.4	20.9	409.5	40.5	304.3	30.1
1972.....	1,101.6	208.6	18.9	231.9	21.0	437.3	39.7	323.8	29.4
1973.....	1,224.1	232.2	19.0	246.5	20.1	468.4	38.3	343.0	28.0
1974.....	1,348.9	264.9	19.6	268.4	19.9	486.2	36.0	346.1	25.7
1975 estimate.....	1,434.0	278.8	19.4	313.4	21.9	538.5	37.6	389.6	27.2
1976 estimate.....	1,596.0	297.5	18.6	349.4	21.9	605.9	38.0	453.1	28.4

Table 20. BUDGET RECEIPTS AND OUTLAYS, 1789-1976

(in millions of dollars)

Fiscal year	Receipts	Outlays	Surplus or deficit (-)	Fiscal year	Receipts	Outlays	Surplus or deficit (-)
1789-1849.....	1, 160	1, 090	+70	1938.....	5, 588	6, 765	-1, 177
1850-1900.....	14, 462	15, 453	-991	1939.....	4, 979	8, 841	-3, 862
1901.....	588	525	+63	1940.....	6, 361	9, 456	-3, 095
1902.....	562	485	+77	1941.....	8, 621	13, 634	-5, 013
1903.....	562	517	+45	1942.....	14, 350	35, 114	-20, 764
1904.....	541	584	-43	1943.....	23, 649	78, 533	-54, 884
1905.....	544	567	-23	1944.....	44, 276	91, 280	-47, 004
1906.....	595	570	+25	1945.....	45, 216	92, 690	-47, 474
1907.....	666	579	+87	1946.....	39, 327	55, 183	-15, 856
1908.....	602	659	-57	1947.....	38, 394	34, 532	+3, 862
1909.....	604	694	-89	1948.....	41, 774	29, 773	+12, 001
1910.....	676	694	-18	1949.....	39, 437	38, 834	+603
1911.....	702	691	+11	1950.....	39, 485	42, 597	-3, 112
1912.....	693	690	+3	1951.....	51, 646	45, 546	+6, 100
1913.....	714	715	-*	1952.....	66, 204	67, 721	-1, 517
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1915.....	683	746	-63	1954.....	69, 719	70, 890	-1, 170
1916.....	761	713	+48	1955.....	65, 469	68, 509	-3, 041
1917.....	1, 101	1, 954	-853	1956.....	74, 547	70, 460	+4, 087
1918.....	3, 645	12, 677	-9, 032	1957.....	79, 990	76, 741	+3, 249
1919.....	5, 130	18, 493	-13, 363	1958.....	79, 636	82, 575	-2, 939
1920.....	6, 649	6, 358	+291	1959.....	79, 249	92, 104	-12, 855
1921.....	5, 571	5, 062	+509	1960.....	92, 492	92, 223	+269
1922.....	4, 026	3, 289	+736	1961.....	94, 389	97, 795	-3, 406
1923.....	3, 853	3, 140	+713	1962.....	99, 676	106, 813	-7, 137
1924.....	3, 871	2, 908	+963	1963.....	106, 560	111, 311	-4, 751
1925.....	3, 641	2, 924	+717	1964.....	112, 662	118, 584	-5, 922
1926.....	3, 795	2, 930	+865	1965.....	116, 833	118, 430	-1, 596
1927.....	4, 013	2, 857	+1, 155	1966.....	130, 856	134, 652	-3, 796
1928.....	3, 900	2, 961	+939	1967.....	149, 552	158, 254	-8, 702
1929.....	3, 862	3, 127	+734	1968.....	153, 671	178, 833	-25, 161
1930.....	4, 058	3, 320	+738	1969.....	187, 784	184, 548	+3, 236
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*Less than \$500 thousand.

Notes.—Certain interfund transactions are excluded from receipts and outlays starting in 1932. For years prior to 1932 the amounts of such transactions are not significant.

Refunds of receipts are excluded from receipts and outlays starting in 1913; comparable data are not available for prior years.

Data for 1789-1939 are for the administrative budget; 1940-1976 are for the unified budget.

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