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 due to rounding.

3. The details of the President's Comprehensive Health Reform Plan are not included in this document. Detailed tables showing the budgetary effects of the Plan—which will meet the pay-as-you-go requirements of the Budget Enforcement Act—will be provided in early February 1992.

TABLE OF CONTENTS

Part One. AGENDA FOR GROWTH AND PRIORITIES FOR THE FUTURE

1. The Budget Message of the President .......................................................... 1–1
2. Director’s Introduction (and Overview Tables) ............................................ 1–5
3. Economic Assumptions and Sensitivities ..................................................... 1–33

Investing in the Future

4. Reforming American Education and Investing in Human Capital ............. 1–45
5. Focusing on Prevention and the Next Generation ..................................... 1–67
6. Enhancing Research and Development and Expanding the Human Frontier 1–85
7. Improving Transportation and Other Infrastructure ................................ 1–147
8. Providing Hope to Distressed Communities ............................................. 1–163
9. Ending the Scourge of Drugs and Crime .................................................... 1–187
11. Preserving National Security and Advancing America’s Interests Abroad .... 1–237

Addressing Inherited Claims and Hidden Liabilities

12. Modernizing the Financial Services Sector .............................................. 1–255
13. Identifying Long-Term Obligations and Reducing Underwriting Risks .... 1–265

Managing for Integrity and Efficiency

15. Strengthening Management and Accountability ....................................... 1–305
16. Increasing Returns on Investment ............................................................... 1–365
17. Reforming Regulation and Managing Risk Reduction ............................. 1–395
18. Improving the Budget Process ................................................................. 1–407

Advancing States as Laboratories

19. Encouraging Experimentation .................................................................... 1–415
20. Reporting on Variation and Innovation ..................................................... 1–423
21. Providing Federal Aid to State and Local Governments ........................... 1–433
**Part Two. RECEIPTS**

<table>
<thead>
<tr>
<th>Page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-1</td>
<td>Receipts</td>
</tr>
<tr>
<td>2-13</td>
<td>User Fees and Other Collections</td>
</tr>
<tr>
<td>2-21</td>
<td>Tax Expenditures</td>
</tr>
</tbody>
</table>

**Part Three. ALTERNATIVE BUDGET PRESENTATIONS**

<table>
<thead>
<tr>
<th>Page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-1</td>
<td>Introduction to Alternative Budget Presentations</td>
</tr>
<tr>
<td>3-5</td>
<td>Generational Accounts Presentation</td>
</tr>
<tr>
<td>3-15</td>
<td>National Income and Product Account Presentation</td>
</tr>
<tr>
<td>3-21</td>
<td>Trust Funds and Federal Funds Presentation</td>
</tr>
<tr>
<td>3-33</td>
<td>Physical and Other Capital Presentation</td>
</tr>
<tr>
<td>3-51</td>
<td>General Accounting Office Preferred Presentation</td>
</tr>
<tr>
<td>3-55</td>
<td>State-Type Presentation</td>
</tr>
<tr>
<td>3-59</td>
<td>Operating, Retirement, and Debt and Interest Presentation</td>
</tr>
</tbody>
</table>

**APPENDICES**

**Appendix One. Federal Programs by Function, Agency, and Account**

**SUMMARY INFORMATION**

<table>
<thead>
<tr>
<th>Page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-1</td>
<td>Federal Programs by Function</td>
</tr>
<tr>
<td>1-17</td>
<td>Federal Programs by Agency and Account</td>
</tr>
<tr>
<td>1-123</td>
<td>Federal Credit Programs</td>
</tr>
<tr>
<td>1-137</td>
<td>Federal Employment</td>
</tr>
<tr>
<td>1-141</td>
<td>Relationship of Budget Authority to Outlays</td>
</tr>
<tr>
<td>1-143</td>
<td>Comparison of Actual and Estimated Totals for 1991</td>
</tr>
<tr>
<td>1-147</td>
<td>Off-Budget Federal Entities</td>
</tr>
</tbody>
</table>

**DETAILED BUDGET ESTIMATES**

<table>
<thead>
<tr>
<th>Page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-151</td>
<td>Explanation of estimates and governmentwide general provisions</td>
</tr>
<tr>
<td>1-161</td>
<td>Legislative Branch</td>
</tr>
<tr>
<td>1-191</td>
<td>The Judiciary</td>
</tr>
<tr>
<td>1-201</td>
<td>Executive Office of the President</td>
</tr>
<tr>
<td>1-215</td>
<td>Funds appropriated to the President</td>
</tr>
<tr>
<td>1-253</td>
<td>Department of Agriculture</td>
</tr>
<tr>
<td>1-373</td>
<td>Department of Commerce</td>
</tr>
<tr>
<td>1-407</td>
<td>Department of Defense—Civil</td>
</tr>
<tr>
<td>1-425</td>
<td>Department of Education</td>
</tr>
<tr>
<td>1-459</td>
<td>Department of Energy</td>
</tr>
<tr>
<td>1-493</td>
<td>Department of Health and Human Services, except Social Security</td>
</tr>
<tr>
<td>1-527</td>
<td>Department of Health and Human Services, Social Security</td>
</tr>
<tr>
<td>1-531</td>
<td>Department of Housing and Urban Development</td>
</tr>
</tbody>
</table>
## Appendix Two. Budget Enforcement Act Preview Report and Current Services Estimates

36. Budget Enforcement Act Preview Report ................................................................. 2-3
37. Current Services Estimates ......................................................................................... 2-11

## Appendix Three. Glossary, List of Charts and Tables, and Index

Glossary of Budget Terms ................................................................................................. 3-3
List of Charts and Tables .................................................................................................. 3-9
OMB Contributors to the 1993 Budget ............................................................................ 3-21
Index .................................................................................................................................. 3-25