DETAILED BUDGET ESTIMATES

EXPLANATION OF ESTIMATES

The Budget *Appendix* contains various tables and schedules in support of the budget. It includes explanations of the work to be performed and the money needed. It includes the language proposed for enactment by Congress on each item that requires congressional action in an appropriations bill. It also contains the language proposed for the general provisions of appropriations acts that apply to entire agencies or groups of agencies. The chapter, "Budget System and Concepts," in the *Analytical Perspectives*, explains the terms and budget concepts used throughout the budget.

ARRANGEMENT

The first section of this chapter presents general provisions of law that apply to all Government activities (see explanation below). Chapters for the Legislative Branch and the Judiciary follow. These are followed by chapters for the Executive Branch. The cabinet departments appear first in alphabetical order. The State Department and International Assistance Programs are now combined into one chapter known as Department of State and Other International Programs. The cabinet departments are followed by the larger nondepartmental agencies, such as Other Defense Civil Programs, and the Executive Office of the President. The remaining small agencies are listed under the heading Other Independent Agencies. If the amounts in the individual accounts for other independent agencies are below the million dollar reporting threshold applicable to data in the *Appendix*, the data are consolidated into a single set of schedules under "Other Commissions and Boards." Appropriations language for these agencies is presented individually under the same heading.

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

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

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

By law, the Old-Age and Survivors Insurance and Disability Insurance trust funds (Social Security) are outside the budget totals. These accounts are presented in the Social Security Administration section. Also, by law, the Postal Service Fund is outside the budget totals. A presentation for the Fund is included in the Other Independent Agencies section.

General provisions are provisions in appropriations acts that apply to more than one appropriation. They usually appear in separate titles of the appropriations acts. In some instances, they apply only to the appropriations for one agency. In other instances, they apply to the appropriations for two or more agencies covered by the act. The Government-wide general provisions apply to all appropriations Government-wide.

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

Appropriations Act	*Chapter in which general provisions appear*
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, P.L. 109–97.	Department of Agriculture
Department of Agriculture	
Department of Health and Human Services	
Department of Homeland Security Appropriations Act, P.L. 109–90	Department of Homeland Security
Department of the Interior, Environment, and Related Agencies Appropriations Act, P.L. 109–54.	Department of the Interior
Department of the Interior, excluding Bureau of Reclamation	
Department of Agriculture	
Environmental Protection Agency	
Department of Health and Human Services	
Departments of Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, P.L. 109–115.	Department of Transportation
Department of Housing and Urban Development	
Department of Transportation	
Department of Treasury	
The Judiciary	
Executive Office of the President	
District of Columbia	

Appropriations Act	*Chapter in which general provisions appear*
All departments, agencies, and corporations	
Energy and Water Development Appropriations Act, P.L. 109–103	Department of Energy
Department of Energy	
Corps of Engineers	
Department of the Interior, Bureau of Reclamation	
Foreign Operations, Export Financing, and Related Programs Appropriations Act, P.L. 109–102.	Department of State and Other International Programs
Department of Defense	
Department of State	
Agency for International Development	
Legislative Branch Appropriations Act, P.L. 109–55	Legislative Branch
Military Construction, Military Quality of Life and Veterans Affairs Appropriations Act, P.L. 109–114.	Department of Defense
Department of Veterans Affairs	
Science, State, Justice, Commerce, and Related Agencies Appropriations Act, P.L. 109–108	Department of Commerce
Department of Commerce	
Department of Justice	
Department of State	
Small Business Administration	
Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act, P.L. 109–149.	Department of Labor
Department of Labor	
Department of Health and Human Services	
Department of Education	
Department of Defense, Emergency Supplemental Appropriations to Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, P.L. 109–148.	Department of Defense

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2007 appropriations acts appears following the account title. Language for enacted 2006 appropriations, printed in roman type, is used as a base. Brackets enclose material that is proposed for deletion; italic type indicates proposed new language. If the appropriation is being proposed for the first time, all of the language is printed in italics. The amounts in appropriations language are stated in dollars. Citations to any relevant authorizing legislation and to the specific appropriations act from which the basic text of the 2006 language is taken appear at the end of the final language paragraph, printed in italic within parentheses. An illustration of proposed appropriations language for 2007 follows:

OPERATING EXPENSES

For necessary expenses of the Office of Climate Information, 【$30,290,000】 *$28,870,000* of which 【$150,000】 *$400,000* shall remain available until expended. (*34 U.S.C. 218 et seq.; Department of Government Appropriation Act, 2006.*)

BASIS FOR SCHEDULES

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

The 2005 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2006, the regular schedules include enacted appropriations. They also include indefinite appropriations on the basis of amounts likely to be required.

The 2007 column of the regular schedules includes proposed appropriations for all programs under existing legislation, including those that require extension or renewal of expiring laws.

Amounts for proposed new legislation are shown generally in separate schedules, following the regular schedules or in budget sequence in the respective bureau. These schedules are identified as “Legislative proposals, subject to PAYGO” or “Legislative proposals not subject to PAYGO.” The term “PAYGO” refers to the “pay-as-you-go” requirements of the Budget Enforcement Act (BEA) of 1990 (BEA expired at the end of 2002). Appropriations language is included with the regular schedule, but usually not with the separate schedules for proposed legislation. Usually the necessary appropriations language is transmitted later upon enactment of the proposed legislation.

PROGRAM AND FINANCING SCHEDULE

This schedule provides the following information:
—obligations by program activity;
—budgetary resources available for obligation;
—detailed information on new budget authority (gross);
—change in obligated balances;
—detailed information on outlays (gross);
—offsets to gross budget authority and outlays; and
—net budget authority and outlays.

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

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

The “New budget authority (gross), detail” section provides detailed information on the total new budget authority available to finance the program. It includes information on the type of budget authority that is available, reductions, and amounts precluded from obligation. It indicates whether the budget authority is discretionary (controlled by appropriations acts) or mandatory (controlled by other laws).

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

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

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

Program and Financing (in millions of dollars)

Identification code 16–1186–0–1–755		2005 actual	2006 est.	2007 est.
	Obligations by program activity:			
	Direct program:			
00.01	Policy and program development	....	....	....
00.02	Departmental management and administration	....	....	....
00.03	Facilities operations, maintenance, and repair	....	....	....
01.01	Reimbursable program	....	....	....
10.00	Total new obligations	....	....	....
	Budgetary resources available for obligation:			
22.00	New budget authority (gross)	....	....	....
23.95	Total new obligations	....	....	....
23.98	Unobligated balance expiring or withdrawn	....	....	....
	New budget authority (gross), detail:			
	Discretionary:			
40.00	Appropriation	....	....	....
	Mandatory:			
	Spending authority from offsetting collections:			
69.00	Offsetting collections (cash)	....	....	....
69.10	Change in uncollected customer payments from Federal sources	....	....	....
69.90	Spending authority from offsetting collections (total)	....	....	....
70.00	Total new budget authority (gross)	....	....	....
	Change in obligated balances:			
72.40	Obligated balance, start of year	....	....	....
73.10	Total new obligations	....	....	....
73.20	Total outlays (gross)	....	....	....
73.40	Adjustments in expired accounts (net)	....	....	....
74.00	Change in uncollected customer payments from Federal sources (unexpired)	....	....	....
74.40	Obligated balance, end of year	....	....	....
	Outlays (gross), detail:			
86.90	Outlays from new discretionary authority	....	....	....
86.93	Outlays from discretionary balances	....	....	....
86.97	Outlays from new mandatory authority	....	....	....
87.00	Total outlays (gross)	....	....	....
	Offsets:			
	Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	....	....	....
	Against gross budget authority only:			
88.95	Change in uncollected customer payments from Federal sources (unexpired)	....	....	....
	Net budget authority and outlays:			
89.00	Budget authority	....	....	....
90.00	Outlays	....	....	....

A schedule entitled "Summary of Budget Authority and Outlays" immediately follows the first program and financing schedule for any account that has additional program and financing schedules for supplemental requests, legislative proposals, or rescission proposals.

NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE

Narrative statements present briefly the objectives of the program and the work to be financed primarily for 2007. They may include measures of expected performance and describe relationship to the financial estimates.

SCHEDULE OF OBJECT CLASSIFICATION AND PERSONNEL SUMMARY

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

10 PERSONNEL COMPENSATION AND BENEFITS
11.1 Full-time permanent
11.3 Other than full-time permanent
11.5 Other personnel compensation
11.7 Military personnel
11.8 Special personnel services payments
11.9 Total personnel compensation
12.1 Civilian personnel benefits
12.2 Military personnel benefits
13.0 Benefits for former personnel
20 CONTRACTUAL SERVICES AND SUPPLIES
21.0 Travel and transportation of persons
22.0 Transportation of things
23.1 Rental payments to GSA
23.2 Rental payments to others
23.3 Communications, utilities, and miscellaneous charges
24.0 Printing and reproduction
25.1 Advisory and assistance services
25.2 Other services
25.3 Other purchases of goods and services from Government accounts
25.4 Operation and maintenance of facilities
25.5 Research and development contracts
25.6 Medical care
25.7 Operation and maintenance of equipment
25.8 Subsistence and support of persons
26.0 Supplies and materials
30 ACQUISITION OF ASSETS
31.0 Equipment
32.0 Land and structures
33.0 Investments and loans
40 GRANTS AND FIXED CHARGES
41.0 Grants, subsidies, and contributions
42.0 Insurance claims and indemnities
43.0 Interest and dividends
44.0 Refunds
90 OTHER
91.0 Unvouchered
92.0 Undistributed
93.0 Limitation on expenses
94.0 Financial transfers
99.0 SUBTOTAL, OBLIGATIONS
99.5 Below reporting threshold
99.9 TOTAL NEW OBLIGATIONS

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

Object Classification (in millions of dollars)

Identification code 17–0643–0–1–452		2005 actual	2006 est.	2007 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	....	....	....
11.3	Other than full-time permanent	....	....	....
11.9	Total personnel compensation	....	....	....
12.1	Civilian personnel benefits	....	....	....
23.1	Rental payments to GSA	....	....	....

Object Classification (in millions of dollars)—Continued

Identification code 17–0643–0–1–452	2005 actual	2006 est.	2007 est.
26.0 Supplies and materials			
99.0 Subtotal, direct obligations			
99.0 Reimbursable obligations			
99.5 Below reporting threshold			
99.9 Total new obligations			

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

Personnel Summary

Identification code 17–0643–0–1–452	2005 actual	2006 est.	2007 est.
Direct:			
1001 Full-time equivalent employment			
Reimbursable:			
2001 Full-time equivalent employment			

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

BALANCE SHEETS

Balance sheets are presented for all direct and guaranteed loan liquidating and financing accounts, most Government-sponsored enterprises, and certain revolving and trust revolving funds conducting business with the public. They are occasionally presented for funds conducting business within the Government.

The balance sheets show assets, liabilities, and equity for the fund at the close of each fiscal year. In addition to this information, which is similar to commercial balance sheet data, budget needs also require additional information, such as appropriated capital, which is shown in the equity section. The amounts in the 2004 column are audited.

Balance Sheet (in millions of dollars)

Identification code 16–4023–0–3–754	2004 actual	2005 actual
ASSETS:		
Federal assets:		
Investments in US securities		
1102 Treasury securities, net		
1104 Agency securities, net		
1106 Receivables, net		
Non-Federal assets:		
1201 Investments in non-Federal securities, net		
1999 Total assets		
LIABILITIES:		
Federal liabilities:		
2103 Debt		
Non-Federal liabilities:		
2203 Debt		
2999 Total liabilities		
NET POSITION:		
3100 Unexpended appropriations		
3999 Total net position		
4999 Total liabilities and net position		

FEDERAL CREDIT SCHEDULES

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

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

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

Program and Financing schedules (described above) are shown for program, financing, and liquidating accounts. In addition, a Summary of Loan Levels, Subsidy Budget Authority, and Outlays by Program schedule is shown for program accounts. Status of Direct Loans and Status of Guaranteed Loans schedules (as applicable) are shown for liquidating accounts and financing accounts. Examples of these schedules are shown below. Summary information on Federal credit programs is provided in the chapter entitled Credit and Insurance in the *Analytical Perspectives* volume.

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

Identification code 83–0100–0–1–155	2005 actual	2006 est.	2007 est.
Direct loan levels supportable by subsidy budget authority:			
1150 Economic opportunity loans			
1150 Handicapped loans			
1150 Minority enterprise loans			
1159 Total direct loan levels			
Direct loan subsidy rates (in percent):			
1320 Economic opportunity loans			
1320 Handicapped loans			
1320 Minority enterprise loans			
1329 Weighted average subsidy rate			
Direct loan subsidy budget authority:			
1330 Economic opportunity loans			
1330 Handicapped loans			
1330 Minority enterprise loans			
1339 Total subsidy budget authority			
Direct loan subsidy outlays:			
1340 Economic opportunity loans			
1340 Handicapped loans			
1340 Minority enterprise loans			
1349 Total, subsidy outlays			
Guaranteed loan levels supportable by subsidy budget authority:			
2150 General business loans			
2150 Minority enterprise loans			
2159 Total guaranteed loan levels			
Guaranteed loan subsidy rates (in percent):			
2320 General business loans			
2320 Minority enterprise loans			
2329 Weighted average subsidy rate			
Guaranteed loan subsidy budget authority:			
2330 General business loans			

2330	Minority enterprise loans			
2339	Total subsidy budget authority			
	Guaranteed loan subsidy outlays:			
2340	General business loans			
2340	Minority enterprise loans			
2349	Total subsidy outlays			
	Administrative expense data:			
3510	Budget authority			
3590	Outlays from new authority			

Status of Direct Loans (in millions of dollars)

Identification code 83–4200–0–3–155		2005 actual	2006 est.	2007 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Limitation on direct loans			
1150	Total direct loan obligations			
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year			
1231	Disbursements: Direct loan disbursements			
1251	Repayments: Repayments and prepayments			
	Write-offs for default:			
1263	Direct loans			
1290	Outstanding, end of year			

Status of Guaranteed Loans (in millions of dollars)

Identification code 83–4100–0–3–155		2005 actual	2006 est.	2007 est.
	Position with respect to appropriations act limitations on commitments:			
2111	Limitations on guaranteed loans made by private lenders			
2150	Total guaranteed loan commitments			
	MEMORANDUM			
2199	Guaranteed amount of guaranteed loan commitments			
	Cumulative balance of guaranteed loans outstanding:			
2210	Disbursements: Outstanding start of year			
2231	Repayments: Disbursements of new guaranteed loans			
2251	Repayments and prepayments			
	Adjustments:			
2261	Terminations for default that result in a loan receivable			
2290	Outstanding, end of year			
	MEMORANDUM			
2299	Guaranteed amount of guaranteed loans outstanding, end of year			
	ADDENDUM			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year			
2331	Disbursements for guaranteed loan claims			
2351	Repayments of loans receivable			
2361	Write-off of loans receivable			
2390	Outstanding, start of year			

SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

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

STATUS OF FUNDS SCHEDULE

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

GENERAL FUND RECEIPT ACCOUNTS SCHEDULE

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

ALLOCATIONS BETWEEN AGENCIES

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

BUDGETS NOT SUBJECT TO REVIEW

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

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