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DETAILED BUDGET ESTIMATES

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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 Concepts", in the *Analytical Perspectives*, explains the terms and budget concepts used throughout the budget.

ARRANGEMENT

The second chapter in the *Appendix* 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 and are followed by the larger non-departmental 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;

—special fund accounts;

—public enterprise revolving 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. When they apply only to the appropriations for two or more agencies covered by the act, they will appear at the end of the section. 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. The Government-wide general provisions apply to all appropriations Government-wide.

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 as "Departments, Agencies, and Corporations") contained in the Financial Services and General Government Appropriations Act, appear in a separate chapter 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. 112–55.	
Department of Agriculture, excluding Forest Service	Department of Agriculture
Department of Health and Human Services, Food and Drug Administration.	Department of Agriculture
Commerce, Justice, Science, and Related Agencies Appropriations Act, P.L. 112–55.	
Department of Commerce	Department of Commerce
Department of Justice	Department of Justice
National Aeronautics and Space Administration	Department of Commerce
National Science Foundation	Department of Commerce
Department of Defense Appropriations Act, P.L. 112–74	Department of Defense
Energy and Water Development and Related Agencies Appropriations Act, P.L. 112–74.	
Department of Energy	Department of Energy
Corps of Engineers	Corps of Engineers—Civil Works
Department of the Interior, Bureau of Reclamation	Department of the Interior
Financial Services and General Government Appropriations Act, P.L. 112–74.	
Department of the Treasury	Department of the Treasury
District of Columbia	Other Independent Agencies
Executive Office of the President	Department of the Treasury
Department of Homeland Security Appropriations Act, P.L. 111–74	Department of Homeland Security
Department of the Interior, Environment, and Related Agencies Appropriations Act, P.L. 112–74.	
Department of the Interior, excluding Bureau of Reclamation	Department of the Interior
Department of Agriculture, Forest Service	Department of the Interior
Department of Health and Human Services, Indian Health Service	Department of the Interior

Appropriations Act	Chapter in which general provisions appear
Environmental Protection Agency	Department of the Interior
Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, P.L. 112–74.	
Department of Labor	Department of Labor
Department of Health and Human Services, excluding Food and Drug Administration, and the Indian Health Service	Department of Health and Human Services
Department of Education	Department of Education
Social Security Administration	Department of Labor
Legislative Branch Appropriations Act, P.L. 112–74	Legislative Branch
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, P.L. 112–74.	
Department of Defense, Military Construction	Department of Defense
Department of Veterans Affairs	Department of Veterans Affairs
Department of State, Foreign Operations, and Related Programs Appropriations Act, P.L. 112–74.	
Department of State	Department of State and Other International Programs
Agency for International Development	Department of State and Other International Programs
Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, P.L. 112–55.	
Department of Transportation	Department of Transportation
Department of Housing and Urban Development	Department of Housing and Urban Development

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2013 appropriations acts appears following the account title, and the amounts are stated in dollars. Accounts included in the enacted 2012 appropriations bills are printed in roman type as a base. Brackets enclose material that is proposed for deletion; italic type indicates proposed new language. The citation to the specific appropriations act from which the basic text of the 2012 language is taken appears at the end of the final language paragraph, printed in italic type within parentheses. If an appropriation is being proposed for the first time for an account assumed to be covered by these bills in 2013, all of the language is printed in italics. An illustration of proposed appropriations language for 2013 follows:

SALARIES AND EXPENSES

For necessary expenses, as authorized by law, of economic and statistical analysis programs of the Department of Commerce, [$96,000,000]*$100,269,000, to remain available until September 30, 2014, including not to exceed $2,000 for official entertainment. (Department of Commerce Appropriations Act, 2012.)*

BASIS FOR SCHEDULES

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

The 2011 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2012, the regular schedules include enacted appropriations, if any. They may also include indefinite appropriations on the basis of amounts likely to be required.

The 2013 column of the regular schedules includes proposed appropriations for all programs.

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 Statutory Pay-As-You-Go Act of 2010. 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;
—change in obligated balance; and
—budget authority and outlays, net.

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" 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. This section provides detailed information on the total new budget authority (gross) 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 balance" section shows the difference between obligations and outlays. The two components of the obligated balance—unpaid obligations and uncollected payments from Federal sources—are presented separately. 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 and recoveries of prior year unpaid obligations, are included as appropriate, resulting in the end-of-year obligated balance.

The "Budget authority and outlays, net" section bridges from gross budget authority and outlays to net budget authority and outlays. The section presents discretionary and mandatory amounts separately and indicates whether the outlays pertain to balances or new authority. It also indicates 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 uncollected payments 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 75–9911–0–1–554	2011 actual	2012 est.	2013 est.
Obligations by program activity:			
0001 Foods			
0002 Drugs			
0003 Devices and radiological products			
0004 National Center for Toxicological Research			
0005 Other activities			
0006 Other rent and rent related activities			
0007 Rental payments			
0008 Buildings and facilities			
0009 CRADAs			
0010 Tobacco startup			
0091 Direct program activities, subtotal			
0801 Reimbursable program			
0900 Total new obligations			
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			
1021 Recoveries of prior year unpaid obligations			
1050 Unobligated balance (total)			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			
1101 Appropriation (special fund)			
1160 Appropriation, discretionary (total)			
Appropriations, mandatory:			
1201 Appropriation (special fund)			
Spending authority from offsetting collections, discretionary:			
1700 Collected			
1701 Change in uncollected payments, Federal sources			
1702 Offsetting collections (previously unavailable)			
1710 Spending authority from offsetting collections transferred to other accounts			
1711 Spending authority from offsetting collections transferred from other accounts			
1725 Spending authority from offsetting collections precluded from obligation (limitation on obligations)			
1750 Spending auth from offsetting collections, disc (total)			
Spending authority from offsetting collections, mandatory:			
1800 Collected			
1900 Budget authority (total)			
1930 Total budgetary resources available			
Memorandum (non-add) entries:			
1940 Unobligated balance expiring			
1941 Unexpired unobligated balance, end of year			
Change in obligated balance:			
Obligated balance, start of year (net):			
3000 Unpaid obligations, brought forward, Oct 1 (gross)			
3010 Uncollected pymts, Fed sources, brought forward, Oct 1			
3020 Obligated balance, start of year (net)			
3030 Obligations incurred, unexpired accounts			
3031 Obligations incurred, expired accounts			
3040 Outlays (gross)			
3050 Change in uncollected pymts, Fed sources, unexpired			
3051 Change in uncollected pymts, Fed sources, expired			
3080 Recoveries of prior year unpaid obligations, unexpired			
3081 Recoveries of prior year unpaid obligations, expired			
Obligated balance, end of year (net):			
3090 Unpaid obligations, end of year (gross)			
3091 Uncollected pymts, Fed sources, end of year			
3100 Obligated balance, end of year (net)			
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			
Outlays, gross:			
4010 Outlays from new discretionary authority			
4011 Outlays from discretionary balances			
4020 Outlays, gross (total)			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			
4033 Non-Federal sources			
4034 Offsetting governmental collections			
4040 Offsets against gross budget authority and outlays (total)			
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired			
4052 Offsetting collections credited to expired accounts			
4060 Additional offsets against budget authority only (total)			
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)			
Mandatory:			
4090 Budget authority, gross			
Outlays, gross:			
4100 Outlays from new mandatory authority			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources			
4124 Offsetting governmental collections			
4130 Offsets against gross budget authority and outlays (total)			
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)			
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5090 Unavailable balance, SOY: Offsetting collections			
5091 Unavailable balance, EOY: Offsetting collections			

A schedule titled "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 current year cancellation proposals.

NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE

Narrative statements present briefly the objectives of the program and the work to be financed primarily for 2013. They may include measures of expected performance and describe a relationship to the financial estimates.

SCHEDULE OF OBJECT CLASSIFICATION AND EMPLOYMENT SUMMARY

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 oblig-

ations" line. Data, classified by object, are illustrated in the following schedule:

Object Classification

(in millions of dollars)

Identification code 17–0643–0–1–452	2011 actual	2012 est.	2013 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			
26.0 Supplies and materials			
99.0 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, an employment summary generally follows the object classification schedule, as illustrated below:

Employment Summary

Identification code 75–9911–0–1–554	2011 actual	2012 est.	2013 est.
1001 Direct civilian full-time equivalent employment			
1101 Direct military average strength employment			
2001 Reimbursable civilian full-time equivalent employment			
2101 Reimbursable military average strength employment			
3001 Allocation account civilian full-time equivalent employment			
3101 Allocation account military average strength employment			

Federal civilian employment generally is stated on a full-time equivalent (FTE) basis. 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 commerical balance sheet data, budget needs also require additional information, such as appropriated capital, which is shown in the equity section. The amounts in the 2010 column are audited.

Balance Sheet

(in millions of dollars)

Identification code 16–4023–0–3–754	2010 actual	2011 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 Appropriation		
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. Annual limitations on the amount of obligations and commitments may also be enacted in appropriations language.

Appropriations for the costs of direct loans and loan guarantees are recorded as budget authority in credit program accounts. The administrative expenses associated with a credit program are also recorded in the program account, but on a cash basis. All cash flows to and from the public 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. This schedule displays credit program information at the risk category level. Status of Direct Loans and Status of Guaranteed Loans schedules (as applicable) are shown for financing accounts and liquidating accounts. Examples of these schedules are shown below. Summary information on Federal credit programs is provided in the chapter titled "Credit and Insurance" in the *Analytical Perspectives* volume of the Budget.

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program

(in millions of dollars)

Identification code 83–0100–0–1–155	2011 actual	2012 est.	2013 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Economic opportunity loans			
115002 Minority enterprise loans			
115999 Total direct loan levels			
Direct loan subsidy rates (in percent):			
132001 Economic opportunity loans			
132002 Minority enterprise loans			
132999 Weighted average subsidy rate			
Direct loan subsidy budget authority:			
133001 Economic opportunity loans			
133002 Minority enterprise loans			
133999 Total subsidy budget authority			
Direct loan subsidy outlays:			
134001 Economic opportunity loans			
134002 Minority enterprise loans			

134999	Total, subsidy outlays			
	Direct loan upward reestimates:			
135001	Economic opportunity loans			
135002	Minority enterprise loans			
135999	Total, upward reestimate budget authority			
	Direct loan downward reestimates:			
137001	Economic opportunity loans			
137002	Minority enterprise loans			
137999	Total, downward reestimate budget authority			
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	General business loan guarantees			
215002	Minority enterprise loans			
215999	Total guaranteed loan levels			
	Guaranteed loan subsidy (in percent):			
232001	General business loans			
232002	Minority enterprise loans			
232999	Weighted average subsidy rate			
	Guaranteed loan subsidy budget authority:			
233001	General business loans			
233002	Minority enterprise loans			
233999	Total subsidy budget authority			
	Guaranteed loan subsidy outlays:			
234001	General business loans			
234002	Minority enterprise loans			
234999	Total subsidy outlays			

Status of Direct Loans

(in millions of dollars)

Identification code 13–4324–0–3–376	2011 actual	2012 est.	2013 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			
1290 Outstanding, end of year			

Status of Guaranteed Loans

(in millions of dollars)

Identification code 83–4100–0–3–155	2011 actual	2012 est.	2013 est.
Position with respect to appropriations act limitation on commitments:			
2111 Limitation 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-offs of loans receivable			
2390 Outstanding, end 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. This schedule is presented with other schedules for the fund.

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.

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 FOR OFFICES OF INSPECTOR GENERAL

The "separate statement of the budget estimate" for each Office of Inspector General, referenced in Section 6(f)(3)(A) of the Inspector General Act of 1978, as amended, is included in the respective congressional justification for that Office.

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.