
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 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: 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. Where general provisions in an appropriations act apply to two or more agencies, 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 as “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.	
Department of Agriculture, excluding Forest Service	Department of Agriculture
Department of Health and Human Services, Food and Drug Administration	Department of Agriculture
Department of Defense Appropriations Act, P.L. 109–289, Division A	Department of Defense
Energy and Water Development Appropriations Act.	
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
Foreign Operations, Export Financing, and Related Programs Appropriations Act.	
Department of State	Department of State and Other International Programs
Agency for International Development	Department of State and Other International Programs
Department of Homeland Security Appropriations Act, P.L. 109–295	Department of Homeland Security
Department of the Interior, Environment, and Related Agencies Appropriations Act.	
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
Environmental Protection Agency	Environmental Protection Agency

Appropriations Act	Chapter in which general provisions appear
Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act.	
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 Education
Legislative Branch Appropriations Act	Legislative Branch
Military Construction, Military Quality of Life and Veterans Affairs Appropriations Act.	
Department of Defense, Military Construction	Department of Defense
Department of Veterans Affairs	Department of Veterans Affairs
Science, State, Justice, Commerce, and Related Agencies Appropriations Act.	
Department of Commerce	Department of Commerce
Department of Justice	Department of Justice
Department of State	Department of Justice
Small Business Administration	Department of Justice
National Aeronautics and Space Administration	Department of Justice
National Science Foundation	Department of Justice
Departments of Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act.	
Department of Housing and Urban Development	Department of Transportation
Department of Transportation	Department of Transportation
Department of the Treasury	Department of Transportation
The Judiciary	Department of Transportation
Executive Office of the President	Department of Transportation
District of Columbia	Other Independent Agencies

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2008 appropriations acts appears following the account title and the amounts are stated in dollars. Citations to any relevant authorizing legislation appear at the end of the final language paragraph, printed in italic type within parentheses. This year, the proposed 2008 appropriations language is presented in the following two manners.

1. Accounts included in the two enacted 2007 appropriations bills (i.e., P.L. 109–289, Division A, the Department of Defense Appropriations Act, 2007, and P.L. 109–295, the Department of Homeland Security Appropriations Act, 2007) use the enacted 2007 appropriations, 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 2007 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 2008, all of the language is printed in italics.
2. Accounts included in the unenacted 2007 appropriations bills were operating under a continuing resolution, P.L. 109–289, Division B, as amended, at the time this Budget was prepared, and reflect proposed 2008 language in italic type.

An illustration of proposed appropriations language for 2008 for accounts included in P.L. 109–289, Division A, and P.L. 109–295 follows.:

OPERATION AND MAINTENANCE, MARINE CORPS

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Marine Corps, as authorized by law, **[\$3,338,296,000]** *\$4,961,393,000.* (*Department of Defense Appropriations Act, 2007.*)

BASIS FOR SCHEDULES

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

The 2006 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2007, the regular schedules include enacted appropriations, if any. They also include indefinite appropriations on the basis of amounts likely to be required. If under the Continuing Resolution, references to 2007 spending including current services or baseline estimates, reflect P.L. 109–289, as amended.

The 2008 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 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.

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 2008. They may include measures of expected performance and describe relationship to the financial estimates.

SCHEDULE OF OBJECT CLASSIFICATION AND PERSONNEL SUMMARY

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

Program and Financing (in millions of dollars)			
Identification code 16-1186-0-1-755	2006 actual	2007 est.	2008 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		

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

pensation, 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	2006 actual	2007 est.	2008 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	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	2006 actual	2007 est.	2008 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 2005 column are audited.

Balance Sheet (in millions of dollars)

Identification code 16-4023-0-3-754	2005 actual	2006 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	2006 actual	2007 est.	2008 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	2006 actual	2007 est.	2008 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	2006 actual	2007 est.	2008 est.
Position with respect to appropriations act limitations on commitments:			
2111	Limitations on guaranteed loans made by private lenders		
2150	Total guaranteed loan commitments		

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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		
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2299	Guaranteed amount of guaranteed loans outstanding, end of year		
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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 a Special and Trust Fund 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.

