
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: 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. 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. 111–80. | |
| Department of Agriculture, excluding Forest Service..... | Department of Agriculture |
| Department of Health and Human Services, Food and Drug Administration, Commerce, Justice, Science, and Related Agencies Appropriations Act, P.L. 111–117. | Department of Agriculture |
| 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 Justice |
| Department of Defense Appropriations Act, P.L. 111–117..... | Department of Defense |
| Energy and Water Development and Related Agencies Appropriations Act, P.L. 111–85. | |
| 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. 111–117. | |
| 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. 111–83..... | Department of Homeland Security |

| | |
|---|--|
| Department of the Interior, Environment, and Related Agencies Appropriations Act, P.L. 111–88. Department of the Interior, excluding Bureau of Reclamation..... Department of Agriculture, Forest Service..... Department of Health and Human Services, Indian Health Service..... Environmental Protection Agency..... | Department of the Interior Department of the Interior Department of the Interior Department of the Interior |
| Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 111–117. Department of Labor..... Department of Health and Human Services, excluding Food and Drug Administration, and the Indian Health Service..... Department of Education..... Social Security Administration..... | Department of Labor Department of Health and Human Services Department of Education Department of Labor Legislative Branch |
| Legislative Branch Appropriations Act, P.L. 111–68..... Military Construction and Veterans Affairs and Related Agencies Appropriations Act, P.L. 111–117. Department of Defense, Military Construction..... Department of Veterans Affairs..... | Department of Defense Department of Veterans Affairs |
| Department of State, Foreign Operations, and Related Programs Appropriations Act, P.L. 111–117. Department of State..... Agency for International Development..... | Department of State and Other International Programs Department of State and Other International Programs |
| Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, P.L. 111–117. Department of Transportation..... Department of Housing and Urban Development..... | Department of Transportation Department of Housing and Urban Development |

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2011 appropriations acts appears following the account title, and the amounts are stated in dollars. Accounts included in the enacted 2010 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 2010 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 2010, all of the language is printed in italics. An illustration of proposed appropriations language for 2011 follows:

NATIONAL EYE INSTITUTE

For carrying out section 301 and title IV of the Public Health Service Act with respect to eye diseases and visual disorders, [\$695,789,000] *\$695,789,000. (Department of Health and Human Services Appropriations Act, 2010.)*

BASIS FOR SCHEDULES

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

The 2009 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2010, the regular schedules include enacted appropriations. They may also include indefinite appropriations on the basis of amounts likely to be required.

The 2011 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. In addition, supplemental appropriations proposals for 2010 are presented in a separate chapter.

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 | 2009 actual | 2010 est. | 2011 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..... |
| 09.01 | | | | 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: | | | | |
| 69.00 | | | | Spending authority from offsetting collections: 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 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 2011. They may include measures of expected performance and describe 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 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 | 2009 actual | 2010 est. | 2011 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, an employment summary generally follows the object classification schedule, as illustrated below:

Employment Summary

| Employment Summary | | | | |
|-------------------------------------|-------------|-----------|-----------|--------------------------------------|
| Identification code 17-0643-0-1-452 | 2009 actual | 2010 est. | 2011 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 2008 column are audited.

Balance Sheet

(in millions of dollars)

| Identification code 16-4023-0-3-754 | 2008 actual | 2009 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. 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 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 | 2009 actual | 2010 est. | 2011 est. |
|---|-------------|-----------|-----------|
| Direct loan levels supportable by subsidy budget authority: | | | |
| 1150 Economic opportunity loans..... | | | |
| 1150 Minority enterprise loans..... | | | |
| 1159 Total direct loan levels..... | | | |
| Direct loan subsidy rates (in percent): | | | |
| 1320 Economic opportunity loans..... | | | |
| 1320 Minority enterprise loans..... | | | |
| 1329 Weighted average subsidy rate..... | | | |
| Direct loan subsidy budget authority: | | | |
| 1330 Economic opportunity loans..... | | | |
| 1330 Minority enterprise loans..... | | | |
| 1339 Total subsidy budget authority..... | | | |
| Direct loan subsidy outlays: | | | |
| 1340 Economic opportunity loans..... | | | |
| 1340 Minority enterprise loans..... | | | |
| 1349 Total, subsidy outlays..... | | | |
| Direct loan upward reestimates: | | | |
| 1350 Economic opportunity loans..... | | | |
| 1350 Minority enterprise loans..... | | | |
| 1359 Total, upward reestimate budget authority..... | | | |
| Direct loan downward reestimates: | | | |
| 1370 Economic opportunity loans..... | | | |
| 1370 Minority enterprise loans..... | | | |
| 1379 Total, downward reestimate budget authority..... | | | |
| Guaranteed loan levels supportable by subsidy budget authority: | | | |
| 2150 General business loan guarantees..... | | | |
| 2150 Minority enterprise loans..... | | | |
| 2159 Total guaranteed loan levels..... | | | |
| Guaranteed loan subsidy (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..... | | | |

Status of Direct Loans

(in millions of dollars)

| Identification code 13-4324-0-3-376 | 2009 actual | 2010 est. | 2011 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 | 2009 actual | 2010 est. | 2011 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. In addition, as is also noted below in the Appendix in the narrative sections of the accounts for the Inspectors General for the Office of Personnel Management and the Environmental Protection Agency, the Inspector General for each agency has submitted comments setting forth the conclusion that this Budget's request for that Inspector General "would substantially inhibit the Inspector General from performing the duties of the office" under Section 6(f)(3)(E) of the Inspector General Act of 1978, as amended. These comments are also 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.

