COMPILERS' NOTES

STATUTE PROVIDING FOR THESE STATEMENTS:

The Legislative Appropriation Act approved, June 7, 1924, provided: ''In lieu of the data relating to offices created and omitted and salaries increased and reduced, the statement shall hereafter contain such additional information concerning estimates and appropriations, as the committees may deem necessary.''

Such data had been tabulated in previous volumes of this work for each session of Congress from the Fiftieth to the Sixty-seventh, inclusive, covering the fiscal years 1889 to 1924, inclusive.

OVERVIEW FOR THIS VOLUME:

This compilation contains laws making, rescinding, or affecting appropriations which were enacted during the second session of the 104th Congress.

Included are the text for the following enacted laws:

—Fiscal year 1997: thirteen regular annual acts (five of which were enacted in an Omnibus Consolidated Appropriations Act); additional appropriations (Title V); legislation included in Omnibus Consolidated Appropriations Act; and two technical corrections acts.

This volume also contains various comparative tables for the session. These tables have been revised in format and content from those of previous editions. A description of these tables is provided (p. 1029), as well as a cross reference of tables to previous editions (p. 1030).

ADJUSTMENTS TO TOTALS:

It must be noted that there are, within the Government, certain inter-fund and intragovernmental payments between accounts that are counted twice. Principal examples include: Interest on public debt securities held by trust funds; governmental contributions to employee retirement trust funds; and general fund contributions to various insurance programs. In addition, certain ''proprietary receipts from the public'' are offset against budget authority for budget summary presentation purposes. Federal funds and trust funds, when totaled, must include adjustments to avoid double-counting.

The aggregate adjustment of $328,419 million is the estimate for fiscal year 1997 shown on page 499 of the Analytical Perspectives for the Budget for 1997. Being an estimate, this figure is subject to revision as actual data become available; an updated amount for fiscal 1997 will appear in the budget for 1998.

FISCAL YEAR DEFINITION:

The Congressional Budget and Impoundment Control Act of 1974, Public Law 93–344, changed the fiscal year from the July 1—June 30 fiscal year to an October 1—September 30 fiscal year. Volumes beginning with fiscal year 1977, are based upon the October 1—September 30 fiscal year.

Title X (the ''Impoundment Control Act of 1974'') of the Congressional Budget and Impoundment Control Act of 1974 established new procedures for the reporting and control of impoundment actions of the President. Included in this volume are reports showing the status of rescissions and deferrals for fiscal year 1993 and the first 3 months of fiscal year 1995.

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TERMS AND DEFINITIONS:

While required by the constitution as a necessary prerequisite to the withdrawal of any money from the Treasury, through long usage the term ''appropriation'' acquired a definite, technical word-of-art meaning in relating to many details and summaries in the annual budget of the President, in the making available of obligational and spending authority, and in tabulations and summarizations of congressional fiscal actions. If the language did not ''appropriate'' within the concept thus imparted to the term, then it was not added in the ''appropriation'' totals. If it did so ''appropriate'', it was added in the total.

Thus in congressional tabulations generally, a ''reappropriation'' (extension) of a balance of a previous appropriation was not added to the ''appropriation'' totals even though it provided obligational and spending authority beyond what would in its absence have been the case. However, when a bill that provided for a ''reappropriation'' became law after the fiscal year in which the amount originally was provided, the reappropriation was added to the ''appropriation'' total.

Previous to the 90th Cong., 2d sess., an ''authorization to expend from debt receipts'' (sometimes called ''public debt borrowing authority'') was not counted as an ''appropriation'' even though it conveyed both authority to obligate and authority to expend. An authorization to enter into contracts in advance of an appropriation (''contract authorization''), being authority to obligate the Government but not to expend money, was not added in the general ''appropriation'' totals. But a subsequent ''appropriation to liquidate'' that contract authorization an authority to expend money but not to create additional obligations was counted as an ''appropriation''.

Furthermore, historically, prior to the fiscal year 1969, the general budgetary and congressional appropriation totals were arranged and presented so as to give greater emphasis and prominence to those dealing with Federal or Federally owned funds, as distinct from trust funds which the Government theoretically holds in a fiduciary capacity. Although prior to fiscal year 1938 (75th Cong., 1st sess.) such trust funds were relatively insignificant in the total appropriations picture they subsequently came to loom large, and while separately tabulated and noted in volumes of this work previous to the 90th Cong., 2nd sess., they were not included in the aggregate totals of ''appropriations'' generally. (See note, table X, in volumes prior to the 90th Cong., 2d sess.). But in subsequent volumes, they are incorporated in general appropriation totals.

Title 31 U.S.C., section 2, dealing with the national budget system, provides that the term ''appropriations'' includes, in appropriate context ''. . . funds and authorizations to create obligations by contract in advance of appropriations, or any other authority making funds available for obligation or expenditure''.

Special Note.—A further significant departure in what is now included in several general summary tabulations, which was not so included in these volumes prior to the 90th congress., 2d sess., has to do with obligational or spending authority (including rescissions) conveyed in acts other than the regular annual and supplemental ''appropriation'' acts. Copies of such acts, and certain specific tabulations related to them, usually appear in one way or another in such prior volumes, but the amounts were not added directly into a number of the overall summary tabulations as had been done in volumes beginning with the 90th Cong., 2d sess.

This especially affects tables 1, 7, and 8. To maintain some consistency and readily identify amounts relating to the regular annual and supplemental ''appropriation'' acts and amounts relating to ''appropriations in legislative acts'', there is a breakout among these lines in each of these three tables. The total in these tables are net amounts reflecting rescissions in regular annual and supplemental appropriation acts, rescission acts, and legislative acts.

A new, unified budget concept recommended by the President's Commission on Budget Concepts in its report of October 10, 1967, was embraced by the President, and the Budget for 1969 incorporated most of its basic features. The object was to secure usage, as nearly as may be practicable, of a single concept of appropriations, receipts, expenditures, lending, and debt in order to promote public and congressional understanding of Federal fiscal and budget actions and matters. The various comparative tabulations and summaries in this volume conform generally to the new concept in respect to ''appropriations''. The major single difference between aggregate general totals in this volume in contrast to those in volumes previous to the 90th Cong., 2d sess., is the inclusion, in this volume, of trust funds (virtually all of which, incidentally, in any session or year, flow automatically from permanent-type enactment of previous sessions that thus do not require action in bills of the current session).

(For a more detailed exposition of the new concept, see the Report of the Commission, especially in relation to ''appropriation'', pp. 6, 12, 16, 76, 95, and 100; Special Analysis A, the Budget for 1969; and hearings of February 8, 1968, before the Committee on Appropriations, House of Representatives, on the Budget for 1969, p. 40 and following.)