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THE BUDGET OF THE UNITED STATES GOVERNMENT FISCAL YEAR 1977

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**RON NESSEN,
Press Secretary to the President.**



**THE
BUDGET
OF THE
UNITED STATES
GOVERNMENT
FISCAL YEAR 1977**

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THE BUDGET DOCUMENTS

Data and analyses relating to the budget for 1977 are published in four documents:

The Budget of the United States Government, 1977 contains the information that most users of the budget would normally need, including the Budget Message of the President. The *Budget* presents an overview of the President's budget proposals and includes explanations of spending programs and estimated receipts. This document also contains a description of the budget system and various summary tables on the budget as a whole. (Price \$3.45.)

The Budget of the United States Government, 1977—Appendix contains detailed information on the various appropriations and funds which comprise the budget.

The *Appendix* contains more detailed information than any of the other budget documents. It includes for each agency: the proposed text of appropriation language, budget schedules for each account, explanations of the work to be performed and the funds needed, proposed general provisions applicable to the appropriations of entire agencies or groups of agencies, and schedules of permanent positions. Supplementals, budget amendments, and rescissions for the current year, and new legislative proposals, are presented separately. Information is also provided on certain activities whose outlays are not part of the budget totals. (Price \$19.20.)

Special Analyses, Budget of the United States Government, 1977 contains 17 special analyses that are designed to highlight specified program areas or provide other significant presentations of Federal budget data.

This document includes analytical information about: Government finances and operations as a whole and how they affect the economy; Government-wide program and financial information for Federal education, training and employment, health, income security, civil rights, and crime reduction programs; trends and developments in the areas of Federal aid to State and local governments, research and development, and environmental protection. (Price \$2.70.)

The United States Budget in Brief, 1977 provides a more concise, less technical overview of the 1977 budget than the above volumes. Summary and historical tables on the Federal budget and debt are also provided, together with graphic displays. (Price \$1.15.)

GENERAL NOTES

1. All years referred to are fiscal years, unless otherwise noted.
2. Detail in the tables, text, and charts of this volume may not add to the totals because of rounding.

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PART 1
THE BUDGET MESSAGE
OF THE
PRESIDENT

BUDGET MESSAGE OF THE PRESIDENT

To the Congress of the United States:

The Budget of the United States is a good roadmap of where we have been, where we are now, and where we should be going as a people. The budget reflects the President's sense of priorities. It reflects his best judgment of how we must choose among competing interests. And it reveals his philosophy of how the public and private spheres should be related.

Accordingly, I have devoted a major portion of my own time over the last several months to shaping the budget for fiscal year 1977 and laying the groundwork for the years that follow.

As I see it, the budget has three important dimensions. One is the budget as an element of our economic policy. The total size of the budget and the deficit or surplus that results can substantially affect the general health of our economy—in a good way or in a bad way. If we try to stimulate the economy beyond its capacity to respond, it will lead only to a future whirlwind of inflation and unemployment.

The budget I am proposing for fiscal year 1977 and the direction I seek for the future meet the test of responsible fiscal policy. The combination of tax and spending changes I propose will set us on a course that not only leads to a balanced budget within three years, but also improves the prospects for the economy to stay on a growth path *that we can sustain*. This is not a policy of the quick fix; it does not hold out the hollow promise that we can wipe out inflation and unemployment overnight. Instead, it is an honest, realistic policy—a policy that says we can steadily reduce inflation and unemployment if we maintain a prudent, balanced approach. This policy has begun to prove itself in recent months as we have made substantial headway in pulling out of the recession and reducing the rate of inflation; it will prove itself decisively if we stick to it.

A second important dimension of the budget is that it helps to define the boundaries between responsibilities that we assign to governments and those that remain in the hands of private institutions and individual citizens.

Over the years, the growth of government has been gradual and uneven, but the trend is unmistakable. Although the predominant growth has been at the State and local level, the Federal Government has contributed to the trend too. We must not continue drift-

ing in the direction of bigger and bigger government. The driving force of our 200-year history has been our private sector. If we rely on it and nurture it, the economy will continue to grow, providing new and better choices for our people and the resources necessary to meet our shared needs. If, instead, we continue to increase government's share of our economy, we will have no choice but to raise taxes and will, in the process, dampen further the forces of competition, risk, and reward that have served us so well. With stagnation of these forces, the issues of the future would surely be focused on who gets what from an economy of little or no growth rather than, as it should be, on the use to be made of expanding incomes and resources.

As an important step toward reversing the long-term trend, my budget for 1977 proposes to cut the rate of Federal spending growth, year to year, to 5.5%—less than half the average growth rate we have experienced in the last 10 years. At the same time, I am proposing further, permanent income tax reductions so that individuals and businesses can spend and invest these dollars instead of having the Federal Government collect and spend them.

A third important dimension of the budget is the way it sorts out priorities. In formulating this budget, I have tried to achieve fairness and balance:

- between the taxpayer and those who will benefit by Federal spending;
- between national security and other pressing needs;
- between our own generation and the world we want to leave to our children;
- between those in some need and those most in need;
- between the programs we already have and those we would like to have;
- between aid to individuals and aid to State and local governments;
- between immediate implementation of a good idea and the need to allow time for transition;
- between the desire to solve our problems quickly and the realization that for some problems, good solutions will take more time; and
- between Federal control and direction to assure achievement of common goals and the recognition that State and local governments and individuals may do as well or better without restraints.

Clearly, one of the highest priorities for our Government is always to secure the defense of our country. There is no alternative. If we

in the Federal Government fail in this responsibility, our other objectives are meaningless.

Accordingly, I am recommending a significant increase in defense spending for 1977. If in good conscience I could propose less, I would. Great good could be accomplished with other uses of these dollars. My request is based on a careful assessment of the international situation and the contingencies we must be prepared to meet. The amounts I seek will provide the national defense it now appears we need. We dare not do less. And if our efforts to secure international arms limitations falter, we will need to do more.

Assuring our Nation's needs for energy must also be among our highest priorities. My budget gives that priority.

While providing fully for our defense and energy needs, I have imposed upon these budgets the same discipline that I have applied in reviewing other programs. Savings have been achieved in a number of areas. We cannot tolerate waste in any program.

In our domestic programs, my objective has been to achieve a balance between all the things we would like to do and those things we can realistically afford to do. The hundreds of pages that spell out the details of my program proposals tell the story, but some examples illustrate the point.

I am proposing that we take steps to address the haunting fear of our elderly that a prolonged, serious illness could cost them and their children everything they have. My medicare reform proposal would provide protection against such catastrophic health costs. No elderly person would have to pay over \$500 per year for covered hospital or nursing home care, and no more than \$250 per year for covered physician services. To offset the costs of this additional protection and to slow down the runaway increases in federally funded medical expenses, I am recommending adjustments to the medicare program so that within the new maximums beneficiaries contribute more to the costs of their care than they do now.

My budget provides a full cost-of-living increase for those receiving social security or other Federal retirement benefits. We must recognize, however, that the social security trust fund is becoming depleted. To restore its integrity, I am asking the Congress to raise social security taxes, effective January 1, 1977, and to adopt certain other reforms of the system. Higher social security taxes and the other reforms I am proposing may be controversial, but they are the right thing to do. The American people understand that we must pay for the things we want. I know that those who are working now want to be sure that the money will be there to pay their benefits when their working days are over.

My budget also proposes that we replace 59 grant programs with broad block grants in four important areas:

- A health block grant that will consolidate medicaid and 15 other health programs. States will be able to make their own priority choices for use of these Federal funds to help low-income people with their health needs.
- An education block grant that will consolidate 27 grant programs for education into a single flexible Federal grant to States, primarily for use in helping disadvantaged and handicapped children.
- A block grant for feeding needy children that will consolidate 15 complex and overlapping programs. Under existing programs, 700,000 needy children receive no benefits. Under my program, all needy children can be fed, but subsidies for the nonpoor will be eliminated.
- A block grant that will support a community's social service programs for the needy. This would be accomplished by removing current requirements unnecessarily restricting the flexibility of States in providing such services.

These initiatives will result in more equitable distribution of Federal dollars, and provide greater State discretion and responsibility. All requirements that States match Federal funds will be eliminated. Such reforms are urgently needed, but my proposals recognize that they will, in some cases, require a period of transition.

These are only examples. My budget sets forth many other recommendations. Some involve new initiatives. Others seek restraint. The American people know that promises that the Federal Government will do more for them every year have not been kept. I make no such promises. I offer no such illusion: This budget does not shrink from hard choices where necessary. Notwithstanding those hard choices, I believe this budget reflects a forward-looking spirit that is in keeping with our heritage as we begin our Nation's third century.

GERALD R. FORD.

JANUARY 21, 1976.

PART 2
PERSPECTIVES
ON THE BUDGET

This part presents the budget totals and explains briefly several topics that help to place the budget in perspective.

THE BUDGET TOTALS

[In billions of dollars]

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Budget receipts.....	281.0	297.5	81.9	351.3
Budget outlays.....	324.6	373.5	98.0	394.2
Deficit (—).....	—43.6	—76.0	—16.1	—43.0
Budget authority.....	412.1	408.4	88.1	433.4

One of the sections that follows compares the original estimates of certain 1975 outlays with the actual results for that year. This comparison demonstrates several key points:

—Budget outlays and receipts for the current and future years are *estimates*.

—The President's budget is his principal statement of priorities for the Federal Government and is predicated on acceptance of his proposals for appropriations, for legislative change, and for deferrals and rescissions

—For a variety of reasons, the estimates now presented will undergo change as we move closer to 1977 and then into that year.

Notwithstanding every effort to refine and apply the best estimating techniques available, the estimates set forth in the budget will turn out to be different from the actual figures recorded at the end of 1977—a year and 8 months away. There will be many reasons for the differences. Economic assumptions, covered in Part 3, rarely are precisely accurate. Differences between actual economic conditions and those assumed can materially affect both outlays and receipts. Furthermore, in many programs benefits are paid automatically to those who meet specified criteria. Thus, the rate at which individuals or States and localities apply for benefits can have a major effect on the level of Federal spending. Particularly in the case of new programs, or programs that have recently undergone substantial change, the number of eligible applicants is difficult to predict accurately. Finally, congressional action on or affecting the budget, subsequent Presidential decisions, and other factors can also cause substantial changes to the budget estimates.

This part also discusses certain concepts not directly reflected in total budget outlays but very closely related, such as the off-budget Federal agencies and the privately owned Government-sponsored

enterprises. Finally, it covers the concepts of Federal funds and trust funds, and Federal debt. These discussions demonstrate strongly that budget outlays and budget authority give only a part, albeit a fundamental part, of the picture with respect to the financial position and plans of the Federal Government.

Differing perspectives on both the totals and the details are also presented in this part and throughout the budget documents by use of different classifications. While the details of the budget are shown by agency and by budget account, the major classification of the budget totals is in terms of functions or purposes being served. As is noted in the introduction to Part 5 of this document, the functional classification has taken on a major new role now that the Congress is using it as a basis for budget review.

One additional perspective is crucial. Where we are headed in the next few years—particularly as to the growth in Federal spending—is determined in large measure by substantive laws and appropriations already enacted and programmatic actions already taken. For example, many billions of outlays represent payment of obligations that must be met. These include interest on the public debt and payments coming due on a wide variety of contracts already signed. The Federal Government is committed to future payments for bridges, dams, water reclamation projects, waterways, military equipment, sewage treatment plants, research and development, subsidies for lower income housing, community development projects, and much more. About one-quarter of 1977 outlays are so committed. Moreover, major Federal responsibilities often cannot be altered rapidly. It is possible to increase or decrease outlays for our national parks, the Forest Service, or the Department of the Treasury, but sharply curtailing or eliminating such activities in a short period of time is not practical.

It is for this reason that the budget document has increasingly emphasized projections for the years beyond the budget year. Part 3 of this document contains estimates through 1981, as now required by the Congressional Budget Act. Even greater emphasis has been placed on future budget trends by including in the discussion of the budget by function, in Part 5, specific references to 1978 outlays where the outyear impact is particularly important.

The sections in this part of the volume are also complemented by Part 6, which summarizes the budget process and defines the most significant terms used in the budget documents.

BUDGET AUTHORITY

The Congress must provide budget authority, generally in the form of appropriations, before Federal agencies can obligate the Government to make outlays. For 1977, a total of \$433.4 billion of new budget authority is recommended.

BUDGET AUTHORITY

[In billions of dollars]

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Available through current action by the Congress:				
Enacted and pending:				
Appropriations.....	271.1	248.4	49.8	-----
Supplemental requests pending.....	-----	*	*	-----
Rescissions pending.....	-----	-2.3	-3	-----
Proposed in this budget:				
1977 appropriation requests.....	-----	-----	-----	260.0
Amendments to 1976 and TQ appropriations.....	-----	2.4	.4	-----
Supplemental requests.....	-----	7.5	2.1	1.4
To be requested separately:				
Under existing legislation.....	-----	1.2	.1	.6
Upon enactment of proposed legislation.....	-----	.9	-1	2.1
Allowances:				
Civilian agencies ¹	-----	.2	.2	2.6
Department of Defense—Military ²	-----	.1	*	1.6
Subtotal, available through current action by the Congress.....				
	271.1	258.3	52.2	268.3
Available without current action by the Congress (permanent authorizations):³				
Trust funds (existing law).....	128.7	143.3	33.6	164.1
Interest on the public debt.....	32.7	37.7	10.4	45.0
Other.....	19.8	23.3	2.5	18.3
Deductions for offsetting receipts.....	-40.2	-54.3	-10.7	-62.4
Total, budget authority.....	412.1	408.4	88.1	433.4

*Less than \$50 million.

¹ Includes allowances for civilian agency pay raises and contingencies.² Includes allowances for civilian and military pay raises for Department of Defense.³ Allowances for relatively uncontrollable programs with permanent authorizations are estimated at zero.

Congressional action on \$ 268.3 billion of the new budget authority proposed for 1977 is required for it to become available. The remaining \$165.1 billion will be available under existing laws. Such latter authority consists mainly of trust fund receipts, which in most programs are automatically appropriated by existing law, and interest on the public debt, for which budget authority is automatically provided under a permanent appropriation enacted in 1847.

Not all of the new budget authority for 1977 will be obligated or spent in that year.

- Budget authority for most trust funds authorizes the expenditure of the funds' receipts from special taxes and contributions and from Federal fund payments to the trust funds, to be used as

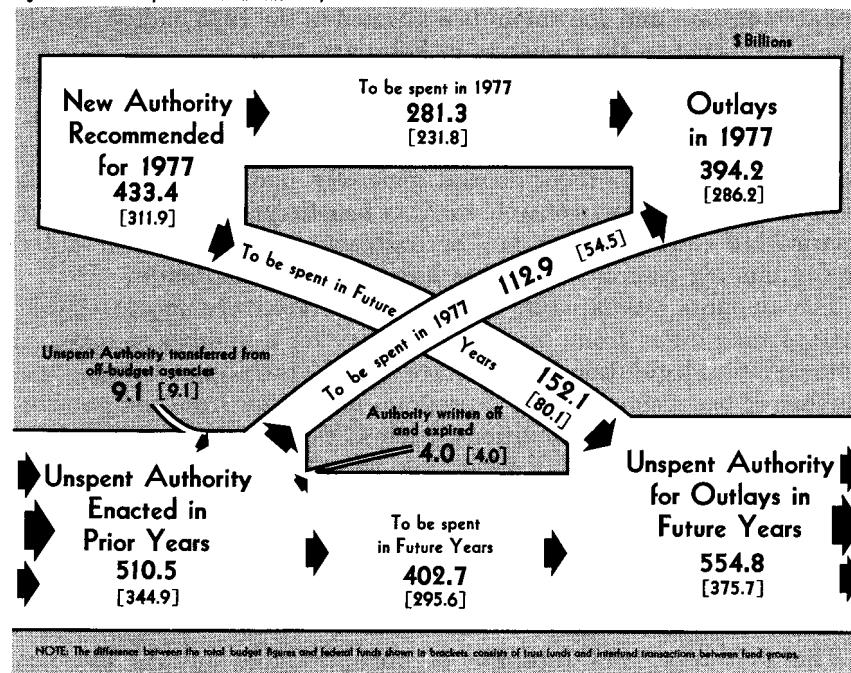
needed over a period of years for benefit payments and other purposes specified by law.

- Budget authority for many construction and procurement programs covers the estimated full cost of projects at the time they are started, although the outlays will occur over a number of years as work on the projects progresses.
- Budget authority for the subsidized housing programs is equal to the maximum Federal payment expected under new authority to make contracts, which extend over long periods of up to 40 years.
- Budget authority for many direct loan programs provides financing for a period of years; budget authority for many insurance and guaranteed loan programs consists of amounts to be used only in the event of defaults or other claims on the programs.

As a result of these factors, a substantial amount of budget authority carries over from one year to the next. Most of this is earmarked for specific uses and is not available for new program proposals.

Relation of Budget Authority to Outlays—1977 Budget

Figures in brackets represent Federal funds only



As shown in the preceding chart, \$112.9 billion of outlays in 1977, 29% of the total, will be made under budget authority enacted in previous years. Conversely, \$152.1 billion of the new budget authority proposed for 1977, which is 35% of the total amount proposed, will not result in outlays until future years. Some budget authority will be written off and expire without being spent.

Once budget authority is provided, the Congressional Budget and Impoundment Control Act requires that any amounts withheld from use must be reported to the Congress in rescission or deferral messages. The Congress may require release of funds by overturning the proposed deferral or by not taking action on the proposed rescission of budget authority.

RECONCILIATION OF ACTUAL AND ESTIMATED OUTLAYS THAT ARE RELATIVELY UNCONTROLLABLE UNDER EXISTING LAW

This section of the budget explains the differences between the actual 1975 outlays for major programs that have relatively uncontrollable outlays and the amounts estimated in the 1975 budget, which was transmitted to the Congress in February 1974.

Outlays are defined as relatively uncontrollable in any one year when the President's decisions in that year can neither increase nor decrease them without a change in substantive law. That is, under existing law these outlays depend generally upon factors that are beyond administrative control, such as benefit payments that beneficiaries are entitled to by law or contractual agreements or other legally binding commitments that have already been made.

The amounts estimated in the budget for relatively uncontrollable outlays may differ from the actual outlays for a number of reasons. For example, legislation may change benefit rates or coverage; the number of beneficiaries under a program may differ from the number estimated; or economic conditions (such as the interest rates required for Federal borrowing) may differ from what was assumed.

The following table shows the differences between actual outlays for relatively uncontrollable programs in 1975 and the estimated amounts shown in the 1975 budget. The list of such programs in this table is the same as in table 16 (Controllability of Budget Outlays) in Part 8 of this year's budget.

The February 1974 estimate of uncontrollable outlays did not include the outlay effect of legislation then being proposed. This is standard practice consistent with the definition of uncontrollable outlays stated above. Where legislation was enacted that significantly affected relatively uncontrollable outlays in 1975, it is identified in the discussion below.

As the table shows, actual outlays for relatively uncontrollable programs were \$12.1 billion higher than originally estimated. The two components of this total, open-ended programs and fixed costs and outlays from prior-year contracts and obligations, accounted for \$13.7 billion and —\$1.6 billion of this difference, respectively. The former programs are composed mainly of benefit programs, grants, and subsidies for which eligibility is automatic or fixed by law; interest payments; and payments for the legislative and judicial branches, which the President must—by law—include in the budget without change.

RELATIVELY UNCONTROLLABLE OUTLAYS FOR 1975

[In billions of dollars]

Description	February 1974 estimate	Actual	Change from 1974 estimate
Open-ended programs and fixed costs:			
Payments for individuals:			
Social security and railroad retirement.....	67.2	168.4	1.2
Federal employees' retirement and insurance.....	13.3	13.3	*
(Military retired pay).....	² (6.0)	(6.2)	(.2)
(Other).....	³ (7.3)	(7.1)	(-.2)
Unemployment assistance.....	7.5	14.0	6.5
Veterans benefits: Pensions, compensation, education, and insurance.....	9.6	12.4	2.9
Medicare and medicaid.....	20.8	21.6	.9
Housing payments.....	2.3	2.1	-.2
Public assistance and related programs.....	⁴ 15.4	16.9	1.5
Subtotal, payments for individuals.....	² ⁴ 135.9	148.7	12.9
Net interest.....	22.0	23.3	1.3
General revenue sharing.....	6.2	6.1	-.1
Farm price supports (CCC).....	.9	.6	-.4
Other open-ended programs and fixed costs.....	8.1	8.0	-.1
Total, open-ended programs and fixed costs.....	² ⁴ 173.1	186.8	13.7
Outlays from prior-year contracts and obligations: ⁵			
National defense.....	23.7	23.6	-.1
Civilian programs.....	28.6	27.1	-1.5
Total, outlays from prior-year contracts and obligations....	52.3	50.7	-1.6
Total, relatively uncontrollable outlays.....	² ⁴ 225.4	237.5	12.1

*Less than \$50 million.

¹ Includes \$1.7 billion of special benefits resulting from the Tax Reduction Act of 1975.

² Based on controllability classification used in the 1977 budget. Additional outlays of \$0.3 billion, which had been projected in February 1974 to result from automatic cost-of-living increases under existing law, are now included as uncontrollable outlays.

³ Incorrectly shown as \$7.1 billion in the 1975 budget.

⁴ Based on controllability classification used in the 1977 budget. Additional outlays of \$1.3 billion, which was the 1974 outlay projection for the child nutrition programs, are now included as relatively uncontrollable outlays.

⁵ Excludes prior-year contracts and obligations for activities shown above as "open-ended programs and fixed costs."

Most of the \$12.9 billion underestimate in payments for individuals can be explained by differences between assumed and actual economic conditions and the effects of new legislation. Over a third of this amount can be explained by the effect on outlays of a higher than assumed rate of unemployment. This higher rate is responsible for most of the outlay increase in unemployment assistance and part of the increase in both public assistance and veterans readjustment outlays. Changes in law subsequent to the budget submission also account for over a third of the underestimate in payments for individuals.

Social security and railroad retirement outlays were \$1.2 billion greater than originally estimated. The Tax Reduction Act of 1975 (Public Law 94-12) increased social security and railroad retirement outlays \$1.7 billion by providing a \$50 payment to beneficiaries of these and certain other programs. Railroad retirement outlays were higher by an additional \$0.3 billion due to benefit increases enacted by the Railroad Retirement Act of 1974 (Public Law 93-58). Partially offsetting these increases was a \$0.8 billion reduction in social security benefits due to a smaller number of beneficiaries than originally estimated.

Outlays for Federal employees' retirement and insurance were almost the same as estimated in the 1975 budget. There were, however, offsetting changes in the component programs, consisting of a \$0.2 billion overestimate for the civilian retirement programs and a \$0.2 billion underestimate for military retired pay. The lower outlays for civilian retirement resulted from overestimates of the number of annuitants (-\$0.3 billion) and of the amount of refunds to workers leaving Federal employment (-\$0.1 billion), partially offset by a \$0.2 billion increase due to higher than expected inflation. Military retired pay was underestimated by \$0.2 billion due to the higher rate of inflation.

The largest revision in uncontrollable outlays was the \$6.5 billion increase in unemployment assistance. The original estimate assumed an unemployment rate of 5.7% for 1975, as compared to the actual rate of 7.3%. This higher rate increased unemployment assistance outlays by about \$4 billion, given the benefit coverage assumed in the original estimate, and an underestimate in the benefits and coverage under then existing law contributed about \$1 billion. In addition, the higher unemployment prompted legislation that extended the length of entitlement to benefit payments beyond the time workers would normally be eligible and provided benefits to workers not previously covered (Public Laws 93-567 and 93-572). The legislation added \$1.5 billion to the original estimate.

Outlays for veterans benefits were \$2.9 billion above the original estimate. The Vietnam Veterans Readjustment Act of 1974 (Public

Law 93-508) extended the coverage and amount of education benefits above what was estimated in the 1975 budget. The 22.7% increase in monthly payments and the extension of some entitlements for an additional 9 months are the major components of the act that added nearly \$1.0 billion to the 1975 outlay estimate. Passage of the Veterans and Survivors Pension Adjustment Act of 1974 (Public Law 93-527), which increased income limitations and liberalized provisions relating to payment of pensions and survivors' compensation, added \$0.2 billion to 1975 outlays. In addition, outlays were increased \$1.7 billion due to an unanticipated increase in beneficiary caseloads in the readjustment, compensation, and pension programs and higher than expected average benefit levels in the latter two programs.

Outlays for medicare were \$0.6 billion higher than estimated and those for medicaid were \$0.3 billion higher. The increased outlays for medicare resulted largely from greater than anticipated increases in enrollee utilization rates (for example, number of hospital days or physician visits per enrollee) under the hospital insurance (HI) and supplemental medical insurance (SMI) programs. The HI utilization rate for 1975 was estimated to increase by 0.7%, as compared to an actual increase of 5.0%. For SMI, the estimated utilization rate increase was 1.7%, as compared to an actual increase of 7.2%. A higher than expected rise in medical costs also contributed to the underestimate of medicare outlays in 1975 and was the primary factor that resulted in underestimating medicaid outlays.

Housing payments were \$0.2 billion less than anticipated in the 1975 budget because the number of previously approved subsidized housing units that actually became available for occupancy in 1975 was smaller than expected.

Public assistance outlays in 1975, which include public assistance cash payments, food stamps, and child nutrition programs, were \$1.5 billion higher than estimated. Increased caseloads and higher average benefit levels in the public assistance cash payments program accounted for \$0.6 billion of the increase, while higher than expected participation in the food stamp program increased outlays by \$0.7 billion. Increases beyond what had been assumed for the rate of inflation and for the program participation rate in the child nutrition programs account for the remaining \$0.2 billion of the underestimate.

Net interest in 1975 was \$1.3 billion above the original estimate. This is almost entirely due to more debt being held by the public than originally estimated. At the beginning of 1975, some 5 months after the budget submission, debt held by the public was \$346 billion, very near the original estimate. However, by the end of the fiscal year, debt held by the public was \$397 billion, \$38 billion more than the original estimate of \$359 billion.

As a result of lower than anticipated agricultural output, especially grains, commodity prices were higher than expected. This reduced outlays for price support loans by \$0.6 billion and export credits by \$0.1 billion. However, another result of the smaller crop was to increase outlays for direct payments by \$0.4 billion above the budget estimate. The net effect was a \$350 million lower outlay total for farm price supports than had been estimated in the 1975 budget.

Outlays from prior-year contracts and obligations were \$1.6 billion lower than originally estimated in the 1975 budget. The major underestimate was for the Department of Housing and Urban Development (\$1.8 billion) and the larger overestimates were for the Environmental Protection Agency (—\$1.7 billion), the Department of Health, Education, and Welfare (—\$1.0 billion), and the Department of Transportation (—\$1.0 billion).

OFF-BUDGET AND OTHER FISCAL ACTIVITIES

The budget does not include a number of fiscal activities of the Federal Government that result in spending similar to budget outlays. Two major exclusions—the off-budget activities of Federal agencies and the activities of privately owned Government-sponsored enterprises¹—are discussed in some detail below.² Federal and federally assisted credit activities, only part of which (direct loans) is on budget, also have significant effects on the economy. The Federal debt has become, of course, a major force in the financial markets. These topics, too, are discussed below.

OFF-BUDGET AND OTHER FISCAL ACTIVITIES

[In billions of dollars]

Description	1974 actual	1975 actual	1976 est.	TQ est.	1977 est.
Outlays:					
Off-budget Federal agencies.....	2.7	9.5	9.3	4.0	11.1
Government-sponsored enterprises.....	14.5	7.0	8.1	4.3	14.6
Outstanding Federal and federally assisted credit, end of fiscal period:¹					
Direct loans—on budget.....	46.0	49.8	54.1	55.2	68.8
Direct loans—off budget.....	15.4	24.4	32.3	35.6	34.4
Guaranteed and insured loans ²	153.0	158.7	171.8	172.2	174.6
Government-sponsored enterprise loans.....	71.1	79.6	88.6	92.9	109.6
Outstanding debt, end of fiscal period:					
Gross Federal debt.....	486.2	544.1	633.9	652.8	719.5
Debt held by the public.....	346.1	396.9	484.4	504.4	558.2

¹ See Special Analysis E, Federal Credit Programs, published in a separate volume.

² Excludes loans held by Government accounts and Government-sponsored enterprises.

¹ Detailed financial statements for these organizations are contained in "Annexed Budgets," Part IV of the Appendix, Budget of the United States Government, Fiscal Year 1977.

² The Exchange Stabilization Fund and the Board of Governors of the Federal Reserve System (but not the Federal Reserve banks) are Federal entities. They are excluded from the budget and from this discussion.

Outlays of off-budget Federal agencies and Government-sponsored enterprises.—*Off-budget Federal agencies* are federally owned and controlled, but their transactions have been excluded from the budget totals under provisions of law. Therefore, their fiscal activities are not reflected in either budget outlays or the budget surplus or deficit, and appropriation requests for their activities are not included in the totals of budget authority. The debt of these agencies is part of the gross Federal debt but is not subject to the statutory debt limit. As shown in the table on page 16, the outlays of the off-budget Federal agencies are added to the unified budget deficit to comprise the total Government deficit that has to be financed by borrowing from the public or by other means.

The first off-budget agency excluded from the unified budget was the Export-Import Bank (excluded by statute as of August 17, 1971). This removal was the first departure from the concept of the unified budget, which had been adopted for 1969 and which combined the administrative budget with the substantial trust fund activity of the Federal Government. Since 1972 further departures from a unified budget have occurred. The Postal Service fund, the Rural Telephone Bank, the lending activities that became the Rural Electrification and Telephone revolving fund, and the Housing for the Elderly or Handicapped fund were removed from the budget. The Environmental Financing Authority fund,³ the Federal Financing Bank, the United States Railway Association, and the Pension Benefit Guaranty Corporation were established off-budget.

Under legislation proposed last fall, the Energy Independence Authority would be established as a Government corporation to assist the development of domestic sources of energy. While transactions of the corporation will be off-budget, the net gains or losses of the Authority will be recorded in the budget.

According to current law the Export-Import Bank will be returned to the budget as of October 1, 1976, the beginning of fiscal year 1977. Legislation has been proposed to make a similar, though partial, shift for the United States Railway Association. Its lending program for ConRail, which will comprise almost all of its outlays, will be on-budget starting later in 1976. The budget totals currently include the administrative expenses of the Rural Electrification Administration lending programs and of the United States Railway Association, and they also include the subsidies paid to the Postal Service.

³ The Environmental Financing Authority expired on June 30, 1975, without having conducted any operations.

While the budget authority and outlays of off-budget activities are excluded from the budget totals, not all of these activities are excluded from Presidential and congressional review. For example, limits to the amount of new lending by the Rural Electrification and Telephone revolving fund are set annually by law, and the outstanding debt and annual borrowing of the Postal Service are limited by statute.

In many cases there is little or no justification for off-budget treatment. The Congressional Budget Act of 1974 calls for the Committees on the Budget of the House of Representatives and the Senate to study on a continuing basis those provisions of law that exclude any outlays of Federal agencies from the budget and to report to their respective Houses their recommendations for terminating or modifying such provisions.

Government-sponsored enterprises were established and chartered by the Federal Government to perform specialized functions. The earlier enterprises were all created with partial or full Government ownership and direct Government control, but, in time, they were converted to private ownership and some new enterprises were created as privately owned institutions. The current rule governing the budget treatment of these enterprises was established in 1967 in accordance with a recommendation by the President's Commission on Budget Concepts. The Commission, whose report led to the adoption of the unified budget, recommended that the budget exclude those Government-sponsored enterprises that are entirely privately owned.

The Federal Land Banks and Federal Home Loan Banks had both become entirely privately owned a number of years before the unified budget was adopted and therefore have always been excluded. The Federal National Mortgage Association, the Banks for Cooperatives, and the Federal Intermediate Credit Banks became wholly privately owned by repaying their Federal equity capital during 1969 and were accordingly removed from the budget. The Federal Home Loan Mortgage Corporation and the Student Loan Marketing Association were subsequently established with full private ownership.

Except for the Postal Service and the Pension Benefit Guaranty Corporation, the excluded outlays of both the off-budget Federal agencies and the Government-sponsored enterprises are incurred for carrying out loan programs. These programs are similar to the direct loan programs in the unified budget. The outlays of most of these programs are roughly equal to the difference between new loans disbursed and repayments of principal. For example, during 1975 new loans disbursed by the excluded programs were \$47.7 billion and repayments were \$29.5 billion, for an increase in loans outstanding of \$18.2 billion. In comparison, the outlays of these excluded loan programs were \$16.5 billion.

COMPARISON OF OUTLAYS FOR THE UNIFIED BUDGET, OFF-BUDGET FEDERAL AGENCIES, AND GOVERNMENT-SPONSORED ENTERPRISES

[In billions of dollars]

Fiscal year	Outlays ¹		
	Unified budget	Off-budget Federal agencies	Government-sponsored enterprises ²
1954.....	70.9		-0.3
1955.....	68.5		.2
1956.....	70.5		.4
1957.....	76.7		.1
1958.....	82.6		-.5
1959.....	92.1		1.1
1960.....	92.2		.4
1961.....	97.8		-.3
1962.....	106.8		1.1
1963.....	111.3		.5
1964.....	118.6		1.8
1965.....	118.4		1.2
1966.....	134.7		1.9
1967.....	158.3		-2.9
1968.....	178.8		1.7
1969.....	184.5		4.3
1970.....	196.6		9.6
1971.....	211.4		*
1972.....	231.9	0.1	4.4
1973.....	246.5	.6	11.4
1974.....	268.4	2.7	14.5
1975.....	324.6	9.5	7.0
1976 estimate.....	373.5	9.3	8.1
TQ estimate.....	98.0	4.0	4.3
1977 estimate.....	394.2	11.1	14.6

*Less than \$50 million.

¹ To prevent double-counting, outlays of off-budget Federal agencies exclude loans to other off-budget Federal agencies and to other Federal agencies; and outlays of Government-sponsored enterprises exclude loans to other Government-sponsored enterprises and loans to or from Federal agencies.

² The 1972-74 data have been revised for the Federal Home Loan Mortgage Corporation to reflect the reclassification of sales of participation certificates as borrowing rather than as asset sales.

Like direct loans in the budget, the loans of the excluded programs are designed to allocate economic resources toward particular uses. Under certain circumstances they also provide some stimulus to aggregate economic activity, although this is offset to a degree because their net lending has to be financed largely by borrowing from the financial markets just as does a deficit in the budget. The off-budget Federal agencies support a variety of program functions both through

their direct operations and, in the case of the Federal Financing Bank, through the purchase of debt securities issued by several agencies and the purchase of obligations guaranteed under a number of Government programs. Part 5 of the budget, "The Federal Program by Function," shows the outlays of most of the off-budget Federal agencies by function and discusses some of their more significant activities. The Government-sponsored enterprises primarily support housing but also support agriculture and higher education.

In the preceding table, the excluded outlays of the off-budget Federal agencies and the privately owned Government-sponsored enterprises are compared with the unified budget outlays.⁴ The outlays of the off-budget agencies began at a negligible amount in 1972 but have grown rapidly since then, in large part because more off-budget agencies have been created. The following table shows the extent to which the off-budget outlays in 1974-77 are due to one agency, the Federal Financing Bank (in billions of dollars):

	1974 actual	1975 actual	1976 estimate	TQ estimate	1977 estimate
Federal Financing Bank.....	0.1	6.4	5.6	2.8	8.2
Other off-budget Federal agencies.....	2.6	3.2	3.8	1.3	2.9
Total.....	2.7	9.5	9.3	4.0	11.1

The outlays of the Federal Financing Bank reflect only its purchases of Government-guaranteed obligations, not its purchases of agency debt, in order to prevent double counting. For 1977 the Federal Financing Bank outlays are estimated to be three-fourths of the total outlays of the off-budget Federal agencies. Federal Financing Bank outlays make up almost two-thirds of the total during the rest of the 1975-77 period. The next largest sources of off-budget outlays are the Postal Service, the Export-Import Bank until its return to the budget in 1977, and the Energy Independence Authority in 1977. Altogether, the outlays of off-budget Federal agencies equaled 2.9% of budget outlays in 1975 and are estimated to equal 2.5% in 1976 and 2.8% in 1977.

The outlays of the privately owned Government-sponsored enterprises have likewise grown—from relatively small amounts in the early 1960's to an average of \$7.5 billion, or 2.9% of budget outlays, during 1971-75, when more Government sponsored enterprises were outside the budget. In 1976 and 1977 these enterprises are expected to spend \$8.1 billion and \$14.6 billion, respectively, equal to 3.1% of budget outlays over the period.

⁴ The historical data for unified budget outlays include off-budget Federal agencies for any years when they were in the budget and include Government-sponsored enterprises for periods when they had any Government ownership.

Guaranteed and insured loans.—Federal and federally assisted credit has a significant influence on resource allocation. Direct loans by on-budget agencies are part of total outlays. Direct loans by off-budget agencies (discussed above) and federally guaranteed loans are not measured in the budget totals. Credit guarantees allocate economic resources toward particular uses, especially housing, and under certain circumstances provide some stimulus to total spending in the economy. The impact of guaranteed loans on the economy is difficult to assess, since some portion of the private loans that are guaranteed would be made anyway and since those private loans that would not otherwise have been made tend to divert credit away from other economic activities.

The outstanding guaranteed loans held by the public are large and have grown substantially each year. At the end of 1975 they were \$158.7 billion. They are expected to grow \$13.1 billion in 1976, \$0.4 billion in the transition quarter, and \$2.4 billion in 1977, reaching the sum of \$174.6 billion by the end of 1977. These figures include the full amount of all loans guaranteed in whole or in part with respect to payment of the principal or the interest. In addition to the \$16.0 billion increase in guaranteed loans that will be held by the public during 1976-77, the total held by the Federal Financing Bank, other Federal agencies, and Government-sponsored enterprises is estimated to increase by \$18.9 billion. The latter amount is reflected in the outlays of the Federal agencies and Government-sponsored enterprises that buy these loans. Many loan guarantee programs are discussed by function in Part 5 of the budget; and loan guarantees generally are analyzed further in Special Analysis E, "Federal Credit Programs."⁵

Taxation.—Several other fiscal activities not measured in the budget also have economic impacts. Taxation affects the economy not only by providing the Government with receipts, which the budget does measure, but also by changing the allocation of resources among private uses and the distribution of income among individuals. The private economy may be significantly affected both by the relative importance of the various taxes and also by the structure of each of the different taxes that are levied. Some aspects of the structures of the individual and corporation income taxes—exclusions, exemptions, deductions, credits, preferential rates, and deferrals—are discussed as "tax expenditures" at several places in Part 5 of the budget, including the introduction, and in Special Analysis F, "Tax Expenditures."⁶

⁵ See Special Analyses, Budget of the United States Government, Fiscal Year 1977.

⁶ Ibid.

Budget funds and the Federal debt.—The budget is divided between two major groups of funds: Federal funds and trust funds.

The Federal funds are derived mainly from taxes and borrowing. Most of these funds are not restricted by law to any specific Government purpose. The trust funds, on the other hand, collect certain taxes and other receipts for specified purposes, such as the payment of social security and unemployment insurance benefits.⁷

BUDGET FINANCING AND CHANGE IN DEBT OUTSTANDING

[In billions of dollars]

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Budget surplus or deficit (—)	-43.6	-76.0	-16.1	-43.0
Surplus or deficit (—) of off-budget Federal agencies	-9.5	-9.3	-4.0	-11.1
Total, surplus or deficit (—)	-53.1	-85.3	-20.1	-54.0
Means of financing other than borrowing from the public:				
Decrease or increase (—) in cash and monetary assets	-.3	-1.4	-----	-----
Increase or decrease (—) in liabilities for:				
Checks outstanding, etc.	1.4	.2	.1	.4
Deposit fund balances	.6	-1.6	-.2	-.6
Seigniorage on coins	.6	.7	.2	.7
Total, means of financing other than borrowing from the public	2.3	-2.2	.1	.5
Total, requirements for borrowing from the public	-50.9	-87.5	-20.0	-53.5
Reclassification of securities ¹	-----	-----	-----	-.3
Change in debt held by the public	50.9	87.5	20.0	53.8
Change in Federal agency investments in Federal debt:				
Federal funds	.9	.9	.2	.5
Trust funds	7.1	2.0	-1.2	12.4
Off-budget Federal agencies	-1.0	-.6	-.1	*
Total, change in Federal agency investments in Federal debt	7.0	2.3	-1.1	12.9
Change in gross Federal debt	57.9	89.8	18.9	66.7

*Less than \$50 million.

¹ On October 1, 1976, Federal debt held by the public is estimated to increase by \$0.3 billion due to a reclassification of Export-Import Bank certificates of beneficial interest from asset sales to debt.

⁷ Data for Federal funds and trust funds are presented in Special Analysis B, "Funds in the Budget," in Special Analyses, Budget of the United States Government, Fiscal Year 1977.

The budget combines the receipts and outlays of the Federal funds and trust funds and deducts the various transactions that occur between them. It therefore generally displays the net transactions of the Federal Government with the public. Thus, as is shown in the previous table, the unified budget surplus or deficit is the principal determinant of the change in Federal debt held by the public.⁸ Since 1974, however, the deficits of the Federal Financing Bank and the other off-budget Federal agencies have also become an important determinant of the change in Federal debt held by the public. The transactions of the off-budget Federal agencies have been excluded from the budget under provisions of law and are not part of either the Federal funds or the trust funds grouping.

The deficit expected for 1977 and the other factors noted in the preceding table will increase the Federal debt held by the public from \$504.4 billion at the end of the transition quarter to \$558.2 billion at the end of 1977.

Gross Federal debt is the sum of the debt held by the public and the debt held by the Government itself, such as the investments in Treasury debt by the social security trust funds. The Federal funds deficit is the principal determinant of changes in gross Federal debt, but the off-budget Federal agencies also have an important effect.

Gross Federal debt is estimated to rise from \$652.8 billion on September 30, 1976, to \$719.5 billion on September 30, 1977. As the lower section of the preceding table indicates, \$12.9 billion of this increase will be in debt held by trust funds and other Federal agencies, reflecting mainly the investment of trust fund surpluses in Treasury debt.

The gross Federal debt consists almost entirely of securities issued by the Treasury Department. However, a few Government agencies are authorized to issue their own debt instruments to the public or to other Government agencies and funds. This borrowing is part of the gross Federal debt. At the end of 1975 the outstanding debt of such agencies that was held by the public was \$9.0 billion. This debt is expected to fall by small amounts in 1976 and 1977 due to the operations of the Federal Financing Bank, which buys most new issues of agency debt and finances its purchases through Treasury borrowing.

⁸ Federal debt held by the public includes debt held by the Federal Reserve System.

To prevent double counting, these holdings are not included in gross Federal debt. Consequently, the change in agency debt is largely determined by the repayment of securities that have matured.

Almost all Treasury debt issues are covered by a statutory debt limit, but most borrowing by Federal agencies other than the Treasury is excluded from this limit. The ceiling on the debt subject to limit is temporarily \$595 billion but under existing law is scheduled to return to the permanent limit of \$400 billion on March 16, 1976. To permit the Federal Government to meet its obligations, this ceiling will have to be raised. Under the Congressional Budget Act of 1974, the Congress is to include in its concurrent resolutions on the budget the appropriate level of debt and the amount by which the debt subject to limit ought to be changed.

The debt subject to statutory limit includes not only most of the Federal debt held by the public but also most of the Federal debt held internally by the Government itself. Therefore, the concept of Federal borrowing subject to statutory limit is roughly similar to the concept of the Federal funds part of the unified budget. Trust fund surpluses invested in Federal debt do not hold down the growth in the debt subject to limit as they do the growth in the debt held by the public. Consequently, debt subject to limit usually grows more than debt held by the public; and whereas borrowing from the public is roughly related to the unified budget surplus or deficit, borrowing subject to limit is roughly related to the Federal funds surplus or deficit.⁹

The Federal funds deficit in 1977 is estimated to be \$55.5 billion, and the off-budget Federal agencies are estimated to require an additional \$11.1 billion of borrowing subject to limit. As shown in the following table, these two factors will account for most of the increase in the debt subject to limit.

⁹ Federal debt is discussed further in Special Analysis C, "Borrowing, Debt, and Investment," in Special Analyses, Budget of the United States Government, Fiscal Year 1977.

FEDERAL FUNDS FINANCING AND CHANGE IN DEBT SUBJECT TO LIMIT

[In billions of dollars]

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Federal funds surplus or deficit (—)	-51.0	-78.5	-15.0	-55.5
Effect of outlays of off-budget Federal agencies on debt subject to limit	-9.0	-8.8	-3.9	-11.1
Total, amount to be financed	-60.0	-87.4	-18.9	-66.6
Means of financing other than borrowing:				
Decrease or increase (—) in cash and monetary assets	-.3	-1.4		
Increase or decrease (—) in liabilities for:				
Checks outstanding, etc.	1.7	.7	.2	.6
Deposit fund balances	.7	-1.6	-.2	-.6
Seigniorage on coins	.6	.7	.2	.7
Total, means of financing other than borrowing	2.7	-1.6	.2	.7
Decrease or increase (—) in Federal funds investments in Federal debt	-.9	-.9	-.2	-.5
Increase or decrease (—) in Federal funds debt not subject to limit	-.8	-.2	—*	-.6
Redemption of special notes to IMF ¹	.8			
Reclassification of securities ²				-.3
Total, requirements for borrowing subject to debt limit	-58.2	-90.0	-18.9	-67.3
Change in debt subject to limit	58.2	90.0	18.9	67.3

*Less than \$50 million.

¹ On March 14, 1975, \$825 million of non-interest-bearing notes issued to the International Monetary Fund were redeemed and replaced by a letter of credit of equal value. These notes were included in the debt subject to limit but not in the gross Federal debt. Since the letter of credit is not counted as debt, this transaction reduced debt subject to limit by \$825 million.

² On October 1, 1976, Federal debt held by the public is estimated to increase by \$0.3 billion due to a reclassification of Export-Import Bank certificates of beneficial interest from asset sales to debt.

FEDERAL FUNDS RECEIPTS AND OUTLAYS

[In billions of dollars]

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Outlays (by agency):				
Department of Defense military functions and military assistance ¹	86.9	91.8	24.7	100.3
Department of the Treasury:				
Interest on the public debt.....	32.7	37.7	10.4	45.0
Other.....	8.7	7.8	1.9	6.5
Department of Health, Education, and Welfare.....	37.3	41.7	10.1	44.3
Veterans Administration.....	16.3	18.8	4.4	17.0
Department of Agriculture.....	9.7	14.2	3.3	10.8
Department of Housing and Urban Development.....	7.5	7.2	1.9	7.2
All other agencies.....	39.4	57.5	13.0	53.0
Allowances ².....		.2	.2	2.3
Total	238.5	276.9	69.8	286.2
Receipts.....	187.5	198.4	54.8	230.8
Deficit (-)	-51.0	-78.5	-15.0	-55.5

¹ Includes allowances for civilian and military pay raises for Department of Defense.
² Includes allowances for civilian agency pay raises and contingencies.

A substantial part of the Federal funds deficit—and, therefore, a substantial part of the growth in debt subject to limit—is associated with transactions between Federal funds and trust funds. These transactions consist primarily of Federal funds payments to trust funds: interest paid on Treasury debt held by trust funds, the employer share of employee retirement, the Federal payment to finance the unfunded liability of the civil service retirement fund, and other payments mainly to social insurance trust funds (such as the Federal Government's contribution for supplementary medical insurance). The trust fund payments to Federal funds are very small.¹⁰

From 1966 through 1975, the cumulative Federal funds deficit was \$219.6 billion, of which \$100.4 billion was attributable to transactions with trust funds and the remaining \$119.1 billion was attributable to transactions with the public.¹¹ A significant Federal funds deficit can occur, as one did in 1969, when there are surpluses in the unified budget and in the transactions of the Federal funds with the public. The relevant figures for 1975 through 1977 are shown in the following table.

¹⁰ These transactions are shown in detail in Part 8, table 13. See the section of the table on inter-fund transactions.

¹¹ See the footnote to the table, Budget Surplus or Deficit by Fund Group, on the next page.

BUDGET SURPLUS OR DEFICIT (-) BY FUND GROUP¹

[In billions of dollars]

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Federal funds:				
Transactions with the public.....	-32.4	-49.6	-10.1	-25.1
Transactions with trust funds.....	-18.6	-28.9	-4.9	-30.3
Total	-51.0	-78.5	-15.0	-55.5
Trust funds:				
Transactions with the public.....	-11.2	-26.4	-6.0	-17.8
Transactions with Federal funds.....	18.6	28.9	4.9	30.3
Total	7.4	2.5	-1.1	12.5
Budget total:				
Federal funds.....	-51.0	-78.5	-15.0	-55.5
Trust funds.....	7.4	2.5	-1.1	12.5
Total	-43.6	-76.0	-16.1	-43.0

¹ For purposes of this analysis, payments from Federal funds to the general revenue sharing trust fund are treated as transactions with the public instead of transactions with a trust fund; and the corresponding payments from the general revenue sharing trust fund to the public are accordingly omitted. This is because the general revenue sharing trust fund has no independent source of funding but serves only as a channel through which a Federal funds payment is made to the public.

PART 3

ECONOMIC ASSUMPTIONS AND
LONG-RANGE BUDGET
PROJECTIONS

ECONOMIC ASSUMPTIONS AND LONG-RANGE BUDGET PROJECTIONS

This part of the budget discusses the long-range budget outlook and the economic assumptions underlying that outlook. The first section presents economic assumptions for calendar years 1976 through 1981 and explains the nature of these assumptions. The second section examines the budget outlook for the fiscal years 1977 through 1981, presenting projections of receipts by major source and budget authority and outlays by function and agency.

ECONOMIC ASSUMPTIONS

There is a two-way relationship between the economy and the budget. Economic conditions significantly affect the budget, and the budget, in turn, significantly influences economic conditions. Both the tax structure and budget outlays can have a substantial effect on national output, employment, and inflation.

At the same time, outlays for many Federal programs are directly linked to developments in the economy, and this linkage has become increasingly strong in recent years. For example, most retirement and other social insurance benefit payments are now tied by law to cost-of-living indexes. Medicare outlays are affected directly by the price of medical services. Interest on the debt is linked to general market interest rates and the size of the budget surplus or deficit, which in turn are influenced by economic conditions. Of course, to the extent that outlays rise automatically in response to inflation the budget is less effective in counteracting inflationary pressures than it would be if these linkages did not exist.

Another type of linkage to economic events is outlays for unemployment benefits, and certain other benefits, which rise and fall with the unemployment rate. In addition, budget receipts vary in accordance with individual and corporate incomes, which respond to both real economic growth and inflation. Thus, receipts and some benefit payments serve as "automatic stabilizers" for the economy by both restraining inflation and cushioning economic downturns.

The following tables present the underlying economic assumptions that have been used for purposes of developing budget estimates. These assumptions are presented on a calendar year basis, whereas the budget estimates are presented on a fiscal year basis. These assumptions are being presented in order to provide the Congress and the public with information that may be helpful in understanding and assessing the budget estimates and long-range projections.

SHORT-RANGE ECONOMIC FORECAST

[Calendar years; dollar amounts in billions]

Item	Actual 1974	Forecast		
		1975	1976	1977
Gross national product:				
Current dollars:				
Amount.....	\$1,407	\$1,499	\$1,684	\$1,890
Percent change.....	7.7	6.5	12.4	12.2
Constant (1972) dollars:				
Amount.....	\$1,211	\$1,187	\$1,260	\$1,332
Percent change.....	-1.8	-2.0	6.2	5.7
Incomes (current dollars):				
Personal income.....	\$1,155	\$1,246	\$1,386	\$1,538
Wages and salaries.....	763	802	892	1,001
Corporate profits.....	132	118	156	181
Price level (percent change):				
GNP deflator:				
Year over year.....	9.7	8.7	5.9	6.2
Fourth quarter over fourth quarter.....	11.4	6.3	5.9	6.3
Consumer price index:				
Year over year.....	11.0	9.1	6.3	6.0
December over December.....	12.2	6.9	5.9	5.9
Unemployment rates (percent):				
Total.....	5.6	8.5	7.7	6.9
Insured ¹	3.8	7.2	6.3	5.4
Average Federal pay raise, October (percent).....	5.5	5.0	4.7	8.6
Interest rate, 91-day Treasury bills (percent) ²	7.9	5.8	5.5	5.5

¹ Insured unemployment as a percentage of covered employment.

² Average rate on new issues within period; the rate shown for 1976 was the current market rate at the time the estimates were made.

The short-term economic assumptions presented in this section have been developed in quite different ways from the longer run assumptions. The assumptions for calendar years 1975 (for which only three quarters of actual data were available at the time the forecast was made), 1976, and 1977 are forecasts of probable economic conditions during these years.

The longer range assumptions for the period 1978 to 1981 are not forecasts of probable economic conditions, but rather assumptions consistent with moving gradually toward a relatively stable price level and a higher level of employment. Any economic forecast is subject to substantial error. Even the 1976 forecast involves considerable uncertainty, but the uncertainty rises rapidly as we attempt to foresee economic activity in 1977. Beyond 1977, it is virtually impossible to make a forecast with any degree of reliability. It is for this reason the data in the following table are mechanical projections.

LONG-RANGE ECONOMIC ASSUMPTIONS

[Calendar years; dollar amounts in billions]

Item	Assumptions			
	1978	1979	1980	1981
Gross national product:				
Current dollars:				
Amount.....	\$2,124	\$2,376	\$2,636	\$2,877
Percent change.....	12.4	11.9	10.9	9.1
Constant (1972) dollars:				
Amount.....	\$1,411	\$1,503	\$1,600	\$1,679
Percent change.....	5.9	6.5	6.5	4.9
Incomes (current dollars):				
Personal income.....	\$1,727	\$1,930	\$2,138	\$2,331
Wages and salaries.....	\$1,126	\$1,259	\$1,397	\$1,525
Corporate profits.....	201	223	247	271
Price level (percent change):				
GNP deflator:				
Year over year.....	6.1	5.0	4.2	4.0
Fourth quarter over fourth quarter.....	5.7	4.7	4.0	4.0
Consumer Price Index:				
Year over year.....	5.9	5.0	4.2	4.0
December over December.....	5.6	4.6	4.0	4.0
Unemployment rates (percent):				
Total.....	6.4	5.8	5.2	4.9
Insured ¹	4.9	4.2	3.6	3.3
Federal pay raise, October (percent).....	7.0	6.5	5.75	5.5
Interest rate, 91-day Treasury bills (percent) ²	5.5	5.5	5.0	5.0

¹ Insured unemployment as a percentage of covered employment.
² Average rate on new issues within period.

It is assumed that real GNP grows at a 6.5% rate from the first quarter of 1978 through the end of 1980. At that time, with the unemployment rate less than 5%, a slower rate of growth is assumed. It is further assumed that this growth pattern is consistent with a continuous deceleration in the rate of inflation. The current dollar value of GNP is derived from the assumed inflation and real growth rates, while personal income, wages and salaries, and corporate profits are computed assuming a continuation of the historical trends that relate these data to current dollar GNP. The unemployment rate is projected by using the historical relationship between unemployment and the gap between actual and potential GNP.

There is no intent to imply that the economy will follow the exact path derived from these assumptions. It may grow more rapidly in some periods and less rapidly in others. Nor do the assumptions represent a blueprint for economic policy. Such plans can only be set as we gain more information regarding the evolving relationship between

inflation and unemployment during this recovery. The purpose of presenting these assumptions is solely to provide a consistent base for projecting the budget estimates.

LONG-RANGE BUDGET PROJECTIONS

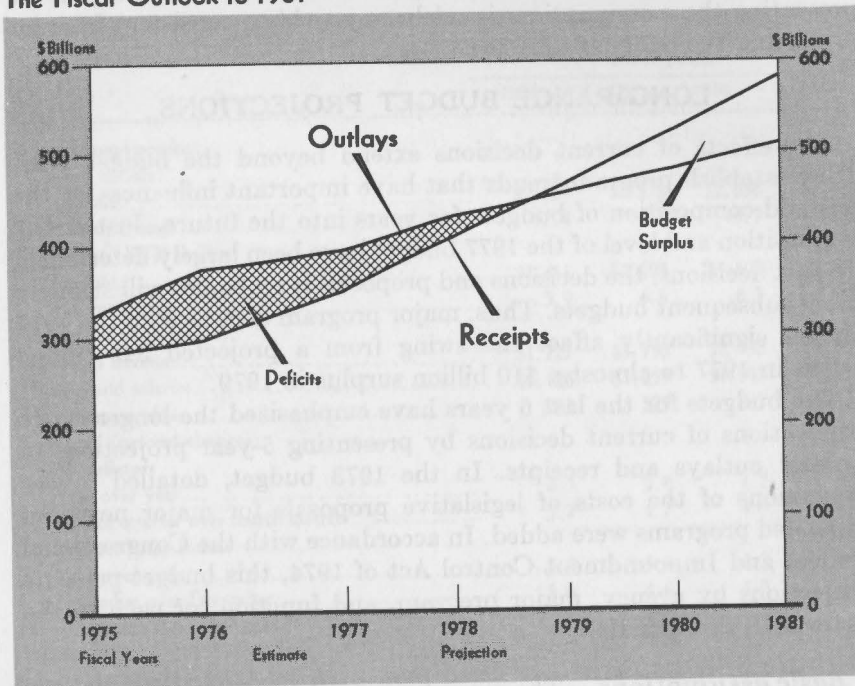
The effects of current decisions extend beyond the budget year. They establish program trends that have important influences on the size and composition of budgets for years into the future. Just as the composition and level of the 1977 budget have been largely determined by past decisions, the decisions and proposals it embodies will strongly affect subsequent budgets. Thus, major program decisions on the 1977 budget significantly affect the swing from a projected \$43 billion deficit in 1977 to almost a \$10 billion surplus in 1979.

The budgets for the last 6 years have emphasized the longer range implications of current decisions by presenting 5-year projections of Federal outlays and receipts. In the 1973 budget, detailed 5-year projections of the costs of legislative proposals for major new and expanded programs were added. In accordance with the Congressional Budget and Impoundment Control Act of 1974, this budget presents projections by agency, major program, and function for each of the years 1978 through 1981.

Basic assumptions.—The receipts projections presented below are consistent with the foregoing economic assumptions, and with continuation of current tax laws as modified by the proposals contained in this budget. The outlay and budget authority estimates indicate the degree to which resources would be committed by the continuation of existing and currently proposed programs at the program levels recommended for 1977. These projections are not *forecasts* of future receipts, outlays, or budget authority, because no attempt is made to predict future decisions or their effects. Nor are the projections *recommendations*, except to the extent that they are consistent with the objective of restraining the growth in Federal spending, and to the extent that they lead to a balanced budget in 1979.

In general, the outlay projections assume that program levels remain level in current dollars except where there is an explicit budget recommendation to increase or decrease program levels over time. Allowances are also made for future cost-of-living adjustments to benefit levels, Federal pay raises, and other cost increases. These allowances are consistent with the economic assumptions outlined above.

The Fiscal Outlook to 1981



The fiscal outlook.—Under the assumptions used here, receipts are projected to increase by an average of 13.6% per year from 1977 to 1981, rising from \$351 billion to \$585 billion. Over the same period, outlays for current programs and those proposed in this budget are projected to rise by an average of 6.6% a year, from \$394 billion to \$510 billion. Thus, the budget is projected to move into surplus in 1979 with increasingly large surpluses in subsequent years.

THE FISCAL OUTLOOK, 1975-81

[In billions of dollars]

	1975	1976	TQ	1977	1978	1979	1980	1981
Outlays under current programs.....	324.6	373.7	98.2	391.9	420.4	441.8	465.0	489.2
Outlays under proposed programs....	-----	-.2	-.2	2.3	9.1	13.9	17.5	20.7
Total projected outlays.....	324.6	373.5	98.0	394.2	429.5	455.7	482.5	509.9
Receipts under current law.....	281.0	297.3	87.3	374.1	430.1	491.7	555.1	623.9
Effects of proposed tax changes.....	-----	.2	-5.5	-22.8	-23.4	-26.4	-32.0	-38.4
Total projected receipts.....	281.0	297.5	81.9	351.3	406.7	465.3	523.1	585.4
Budget margin or deficit (-).....	-43.6	-76.0	-16.1	-43.0	-22.8	9.6	40.6	75.5

Receipts are projected to increase by 67% from 1977 to 1981 due to growth in tax bases and an increase in the average effective tax rate on personal income as rising real incomes and inflation move people into higher tax brackets. This increase in effective tax rates, which is implicit in a progressive income tax system, accounts for about \$50 billion of the total increase in individual income tax receipts between 1977 and 1981. Over the past two decades, legislated tax cuts have offset implicit increases of this nature. Without these reductions, total Federal receipts would have risen to a much larger percentage of GNP than they now claim.

PROJECTED RECEIPTS BY SOURCE

[In billions of dollars]

Source	1975	1976	TQ	1977	1978	1979	1980	1981
Individual income taxes.....	122.4	130.8	40.0	153.6	184.0	218.4	252.8	287.3
Corporation income taxes.....	40.6	40.1	8.4	49.5	54.5	59.8	65.9	71.7
Social insurance taxes and contributions (trust funds).....	86.4	92.6	25.2	113.1	130.8	147.2	162.1	181.6
Excise taxes.....	16.6	16.9	4.4	17.8	18.4	18.8	19.2	19.6
Estate and gift taxes.....	4.6	5.1	1.4	5.8	6.4	7.2	8.0	8.9
Customs duties.....	3.7	3.8	1.0	4.3	4.8	5.4	6.0	6.6
Miscellaneous receipts.....	6.7	8.3	1.5	7.2	7.8	8.5	9.2	9.8
Total budget receipts.....	281.0	297.5	81.9	351.3	406.7	465.3	523.1	585.4

MEMORANDUM

Effect of proposed legislation included above:

Individual income taxes.....	-----	.*	-4.6	-22.2	-24.7	-26.7	-30.7	-35.6
Corporation income taxes.....	-----	.*	-.8	-6.2	-10.8	-13.8	-16.3	-19.2
Social insurance taxes and contributions.....	-----	-----	-----	5.4	8.1	9.7	10.4	11.5
Excise taxes and other.....	-----	.2	.*	.1	4.0	4.5	4.7	4.9
Total effect of proposed legislation.....	-----	.2	-5.5	-22.8	-23.4	-26.4	-32.0	-38.4

*Less than \$50 million.

Tax proposals included in this budget reduce individual and corporation income taxes by \$28 billion in 1977 and \$55 billion by 1981. The largest reductions result from:

- tax reductions to take effect July 1, 1976, when temporary tax cuts expire; these changes reduce income taxes by \$28 billion in 1977, and \$39 billion by 1981; and

—integration of individual and corporation income taxation; this proposal does not affect receipts in 1977, but reduces receipts by \$13 billion by 1981.

For a more detailed discussion of these and other tax proposals, see Part 4.

Social insurance taxes and contributions, which have increased from only .12% of receipts in 1955 to almost 31% two decades later, are projected to increase by 61% between 1977 and 1981. Under current law, the social security tax rate is scheduled to increase from the current rate of 11.7% to 12.1% on January 1, 1978, and to 12.6% on January 1, 1981. As part of the program to restore the fiscal integrity of the Social Security trust fund, the President is proposing an additional 0.6 percentage points, effective January 1, 1977, to place the social security system on a sounder financial basis. In addition to these rate increases, the taxable earnings base is projected to increase, automatically under current law, from its current level of \$15,300 to \$23,400 by January 1981. Legislation is also proposed to increase the rate and base on which unemployment insurance taxes are collected. The combined effect of these proposed rate and base increases is to raise receipts by over \$5 billion in 1977 and by \$11 billion by 1981.

Estate and gift taxes, customs, excise taxes, and miscellaneous receipts are projected at \$45 billion in 1981, an increase of \$10 billion from 1977. These estimates assume continuation of the 4¢ per gallon Federal excise tax on gasoline and other highway trust fund taxes, all of which are scheduled to decline or expire on September 30, 1977.

Full-employment receipts is an analytical concept based on the amount of income that would be generated if the economy were continually operating at full capacity (conventionally defined as a 4.0% unemployment rate for the civilian labor force). Similarly, *full-employment outlays* include only that portion of the outlays for benefits under the regular unemployment insurance program that would be paid if the economy were continuously operating at full capacity. They thus eliminate the fluctuations in actual outlays for these benefits due to year-to-year changes in the unemployment rate. The differences between these adjusted receipts and outlay estimates are called full-employment budget margins. Changes in these margins from one year to the next provide a rough measure of the impact of discretionary fiscal policy (i.e., excluding automatic stabilizers) on the economy.

FULL EMPLOYMENT RECEIPTS AND OUTLAYS

[In billions of dollars]

	1976	1977	1978	1979	1980	1981
Full-employment receipts.....	347	389	445	498	550	607
Full-employment outlays.....	363	386	422	451	480	508
Full-employment budget margin.....	-16	3	23	47	70	99

Full-employment outlays are estimated at \$386 billion in 1977, rising to \$508 billion in 1981. Full-employment receipts are projected to increase from \$389 billion in 1977 to \$607 billion in 1981. The full-employment margin gradually increases from \$3 billion in 1977 to \$99 billion in 1981.

While the full employment concept is traditionally defined in terms of a hypothetical 4.0% unemployment rate, any other rate would serve essentially the same analytic purpose, provided it remained fixed from year to year.

Budget trends.—The major trend in the composition of the budget outlays over the last 20 years has been the rapid growth of domestic assistance programs and the corresponding relative decline in spending for direct Federal operations, particularly defense. Over the past two decades, outlays for domestic assistance have been growing much more rapidly than national output, and more rapidly than total Federal outlays.

Direct Federal operations include Federal purchases of goods and services for use in Government programs such as defense and space exploration, compensation of Federal employees, payment of interest on the public debt, and energy research and development. Domestic assistance programs, in contrast, include payments to retired, disabled, or unemployed workers, to lower-income families and individuals, and aid to State and local governments.

BUDGET COMPOSITION
[Percent of total outlays]

Description	Actual					Projected	
	1956	1960	1964	1968	1972	1977	1981
Domestic assistance.....	22.3	29.4	30.6	32.5	45.7	55.4	53.9
Payments for individuals:							
Direct ¹	(17.0)	(21.8)	(22.1)	(22.1)	(30.2)	(40.0)	(40.6)
Indirect (grants-in-aid).....	(2.5)	(2.7)	(3.0)	(3.4)	(6.3)	(5.3)	(5.7)
All other grants-in-aid ¹	(2.8)	(4.9)	(5.5)	(7.0)	(9.2)	(10.1)	(7.6)
Direct Federal operations.....	77.7	70.5	69.4	67.5	54.4	44.7	46.1
National defense.....	(56.4)	(49.0)	(44.5)	(44.4)	(33.4)	(25.7)	(28.0)
Net interest.....	(7.2)	(7.5)	(6.9)	(6.2)	(6.7)	(8.4)	(7.2)
Other.....	(14.1)	(14.0)	(18.0)	(16.9)	(14.3)	(10.6)	(10.9)
Total outlays.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Excludes military retired pay and grants classified in the national defense function.

The detailed composition of the 5-year projections of outlays and budget authority is shown on pages 35-37 by major function and agency. While total outlays increase by 29% from 1977 to 1981, outlays for health, income security, natural resources, environment and energy, and national defense increase faster than total outlays. The five-year Defense projection is calculated on the basis of a continuation of existing force and readiness levels. The Administration will continue to review the adequacy of our force posture, including surface naval capabilities in the year ahead. Projected outlays for other functions, such as interest and general government decline in relative terms but not absolutely. Outlays for education, training, and social services are projected to decline, both in absolute and relative terms in large part due to the anticipated fall in unemployment, and hence, to decreases in various employment and training assistance programs. However, these trends are influenced by the guidelines used in developing long-range projections. For example, functions such as income security that consist largely of programs indexed to the cost of living reflect assumptions about anticipated inflation. Functions that consist largely of programs without such mandatory adjustments appear to grow more slowly. Moreover, the national defense function includes allowances for pay increases and for increases in the prices of purchases of goods and services. For the other functions these allowances are not shown on a function-by-function basis, but rather as a single entry. Thus, while the functional trends may in some cases reflect the future implications of current law and budget proposals, they are not predictions of the likely eventual outcome.

The recent large increases and additions to domestic assistance programs have, to some extent been offset by real reductions in direct Federal operations, particularly defense. Thus, the rise in outlays for health and for income security—to 45% of total outlays by 1981, compared to 33% in 1971—indicates an increased response to human needs, but also a long-range budgetary problem of fundamental importance if these programs were to grow in the future at the same rate as they have in the past. The budget cannot accommodate the same rates of growth in the future, and maintain or increase defense and other direct Federal activities unless the Federal Government assumes an ever-increasing portion of GNP through increased taxes.

Controllability.—Outlays in any one year are considered to be relatively uncontrollable by the President when his decisions can neither increase nor decrease them without changes in existing statutes. Relatively uncontrollable outlays consist of two major categories: open-ended programs and fixed costs, and payments out of prior-year contracts and obligations. The percentage of open-ended programs and fixed costs under current law is projected to reach 62% by 1981. As recently as 1971 open-ended programs and fixed costs amounted to less than 47% of the budget. The substantial growth since then has been due primarily to the rapid increase in benefit payments for individuals.

CONTROLLABILITY OF BUDGET OUTLAYS

[In billions of dollars]

Category	1977	1978	1979	1980	1981
Relatively uncontrollable under present law:					
Open-ended programs and fixed costs:					
Payments for individuals:					
Social security and railroad retirement.....	87.2	96.5	106.5	116.5	126.4
Medicare and medicaid.....	31.2	36.0	41.1	46.9	53.3
All other payments for individuals.....	73.2	75.9	77.9	80.7	84.3
Subtotal, payments for individuals.....	191.6	208.3	225.5	244.1	263.9
Net interest.....	32.9	35.9	37.1	37.1	36.6
General revenue sharing.....	6.5	6.7	6.8	7.0	7.1
Other open-ended programs and fixed costs.....	9.6	11.1	10.9	11.1	10.7
Total, open-ended programs and fixed costs, current law.....	240.7	262.0	280.3	299.2	318.3
Proposed open-ended programs and fixed costs ¹	-5.5	-7.8	-10.8	-14.2	-17.6
Outlays from prior-year contracts and obligations.....	63.2}	180.1	191.2	202.8	214.8
Relatively controllable outlays.....	100.3}				
Undistributed employer share, employee retirement.....	-4.5	-4.8	-5.0	-5.3	-5.6
Total budget outlays.....	394.2	429.5	455.7	482.5	509.9

¹ Includes as "relatively controllable outlays" in table 16 of Part 8.

In addition to open-ended programs and fixed costs, outlays for "prior-year contracts and obligations" amount to an additional 15% to 20% of the budget and should be considered relatively uncontrollable in the short run. Though these outlays cannot be projected beyond the budget year, they suggest that the relatively uncontrollable portion of the budget amounts to 75% to 80% of the total in the short-run.

The degree of uncontrollability in the budget has obvious fiscal policy implications. Without changes in legislation, attempts to control total budget outlays fall on an increasingly smaller proportion of the budget. The President has proposed legislation to change some of the relatively uncontrollable programs. The effect of these proposals is reflected in the line "relatively controllable outlays" in the above table.

PROJECTED BUDGET AUTHORITY AND OUTLAYS BY FUNCTION

[In billions of dollars]

	1977	1978	1979	1980	1981
Budget authority:					
National defense.....	114.9	122.4	131.9	141.6	151.5
International affairs.....	9.7	7.7	7.6	8.0	8.9
General science, space, and technology.....	4.6	4.6	4.4	4.3	4.0
Natural resources, environment, and energy.....	9.7	13.3	14.1	13.8	13.6
Agriculture.....	2.3	1.9	2.5	2.3	2.4
Commerce and transportation.....	17.9	18.3	18.4	18.8	18.6
Community and regional development.....	5.8	5.9	5.8	5.8	5.8
Education, training, employment, and social services.....	15.9	15.4	15.4	15.5	15.3
Health.....	38.0	43.5	48.9	53.8	63.5
Income security.....	157.7	180.3	196.7	212.9	228.8
Veterans benefits and services.....	17.7	17.3	16.8	16.3	15.9
Law enforcement and justice.....	3.3	3.3	3.3	3.4	3.4
General government.....	3.5	3.9	3.6	3.5	3.5
Revenue sharing and general purpose fiscal assistance.....	7.3	7.7	7.9	8.1	8.3
Interest.....	41.3	44.8	46.5	46.9	46.9
Allowances.....	2.6	5.6	8.1	10.5	12.8
Undistributed offsetting receipts.....	-18.9	-20.7	-21.4	-22.1	-22.9
Total budget authority.....	433.4	475.4	510.6	543.3	580.2
Outlays:					
National defense.....	101.1	112.9	121.5	132.4	142.8
International affairs.....	6.8	7.8	7.8	8.1	8.0
General science, space, and technology.....	4.5	4.6	4.5	4.4	4.1
Natural resources, environment, and energy.....	13.8	14.4	15.1	14.9	14.5
Agriculture.....	1.7	2.6	2.6	2.8	2.8
Commerce and transportation.....	16.5	19.4	19.1	18.7	18.7
Community and regional development.....	5.5	6.0	6.2	6.0	6.1
Education, training, employment, and social services.....	16.6	15.3	15.3	15.3	15.3
Health.....	34.4	37.7	40.3	43.4	47.0
Income security.....	137.1	147.1	158.3	170.1	182.9
Veterans benefits and services.....	17.2	17.2	16.7	16.3	15.7
Law enforcement and justice.....	3.4	3.3	3.3	3.3	3.3
General government.....	3.4	3.9	3.6	3.6	3.7
Revenue sharing and general purpose fiscal assistance.....	7.4	7.7	7.9	8.0	8.2
Interest.....	41.3	44.8	46.5	46.9	46.9
Allowances.....	2.3	5.6	8.1	10.5	12.8
Undistributed offsetting receipts.....	-18.8	-20.7	-21.4	-22.1	-22.9
Total outlays.....	394.2	429.5	455.7	482.5	509.9

PROJECTED BUDGET AUTHORITY BY AGENCY

[In billions of dollars]

Department or other unit	1977	1978	1979	1980	1981
Outlays:					
Legislative and judicial branches.....	1.3	1.5	1.4	1.4	1.4
Executive Office of the President.....	.1	.1	.1	.1	.1
Funds appropriated to the President.....	6.4	5.2	6.1	6.1	6.1
Agriculture:					
Food stamps and other nutrition programs.....	6.8	7.1	7.4	7.7	8.0
Other Agriculture.....	5.0	4.5	5.2	5.2	5.3
Commerce.....	1.7	2.0	2.0	2.2	2.0
Defense—Military:					
Military and civilian pay.....	37.3	36.7	36.5	36.5	36.4
Retired military pay.....	8.4	9.8	10.6	11.5	12.2
Purchases.....	59.6	60.5	62.9	65.5	68.2
Pay and price increases.....	5.8	12.3	18.6	25.0	31.7
Defense—Civil.....	2.2	2.3	2.3	2.3	2.3
Health, Education, and Welfare:					
Social security.....	80.6	89.5	100.0	110.7	121.2
Medicare.....	17.2	23.7	25.4	29.7	37.7
Other Health, Education, and Welfare.....	48.3	50.3	56.7	59.2	63.0
Housing and Urban Development.....	21.8	33.1	35.9	38.9	42.2
Interior.....	2.8	2.9	2.9	2.9	2.9
Justice.....	2.1	2.1	2.1	2.1	2.1
Labor:					
Unemployment trust fund.....	16.9	16.6	15.4	13.8	12.4
Other Labor.....	3.6	4.0	4.0	4.0	4.0
State.....	1.1	1.3	1.3	1.5	2.4
Transportation.....	11.7	12.9	12.8	13.0	13.0
Treasury:					
Interest on the public debt.....	45.0	48.5	50.2	50.6	50.6
General revenue sharing.....	6.5	6.7	6.8	7.0	7.1
Other Treasury.....	4.2	3.7	3.6	3.6	3.6
Offsetting receipts.....	-4.4	-4.4	-4.3	-4.3	-4.3
Civil Service Commission.....	16.4	16.7	18.0	19.4	20.3
Export-Import Bank.....	3.3	1.7	1.9	1.8	1.8
National Aeronautics and Space Administration.....	3.7	3.7	3.5	3.4	3.1
Veterans Administration.....	17.7	17.3	16.8	16.3	15.9
Other agencies.....	16.6	18.1	17.7	17.7	17.5
Allowances.....	2.3	5.6	8.1	10.5	12.8
Undistributed offsetting receipts.....	-18.8	-20.7	-21.4	-22.1	-22.9
Total budget authority.....	433.4	475.4	510.6	543.3	580.2

PROJECTED BUDGET OUTLAYS BY AGENCY

[In billions of dollars]

Department or other unit	1977	1978	1979	1980	1981
Outlays:					
Legislative and judicial branches.....	1.3	1.5	1.4	1.4	1.5
Executive Office of the President.....	.1	.1	.1	.1	.1
Funds appropriated to the President.....	3.9	3.9	4.9	5.3	5.0
Agriculture:					
Food stamps and other nutrition programs.....	7.1	7.1	7.4	7.7	8.0
Other Agriculture.....	3.6	5.4	5.5	5.7	5.8
Commerce.....	2.1	2.0	2.0	2.2	2.0
Defense—Military:					
Military and civilian pay.....	37.3	36.7	36.5	36.5	36.4
Retired military pay.....	8.4	9.8	10.6	11.5	12.2
Purchases.....	48.4	51.2	53.9	57.5	60.8
Pay and price increases.....	5.4	12.1	18.3	24.8	31.5
Defense—Civil.....	2.2	2.3	2.3	2.3	2.3
Health, Education, and Welfare:					
Social security.....	83.6	92.6	100.3	112.4	116.2
Medicare.....	16.6	22.1	24.4	27.1	30.1
Other Health, Education, and Welfare.....	39.7	37.7	41.0	39.6	46.3
Housing and Urban Development.....	7.2	8.8	9.8	10.5	12.3
Interior.....	2.6	2.8	2.8	2.8	2.8
Justice.....	2.2	2.2	2.2	2.1	2.1
Labor:					
Unemployment trust fund.....	16.5	16.3	14.0	12.7	12.2
Other Labor.....	5.5	4.1	4.0	4.0	3.6
State.....	1.0	1.3	1.3	1.5	1.6
Transportation.....	12.8	14.1	14.3	14.0	14.4
Treasury:					
Interest on the public debt.....	45.0	48.5	50.2	50.6	50.6
General revenue sharing.....	6.5	6.7	6.8	7.0	7.1
Other Treasury.....	4.2	3.6	3.7	3.6	3.6
Offsetting receipts.....	-4.4	-4.4	-4.3	-4.3	-4.3
Civil Service Commission.....	10.1	11.9	13.0	14.3	15.6
Export-Import Bank.....	1.3	1.8	1.9	1.8	1.9
National Aeronautics and Space Administration.....	3.7	3.7	3.6	3.5	3.2
Veterans Administration.....	17.2	17.2	16.7	16.3	15.7
Other agencies.....	18.4	20.6	20.2	19.7	19.0
Allowances.....	2.3	5.6	8.1	10.5	12.8
Undistributed offsetting receipts.....	-18.8	-20.7	-21.4	-22.1	-22.9
Total outlays.....	394.2	429.5	455.7	482.5	509.9

PART 4
BUDGET RECEIPTS

BUDGET RECEIPTS

This section of the budget describes the major sources of budget receipts and discusses the legislative proposals affecting them. In addition, an analysis is provided of the difference between receipts for 1975, the last completed fiscal year, and the budget estimates for 1975 published 2 years ago. The detail of budget receipts by source is shown in table 12 in Part 8, and the economic assumptions underlying these estimates are presented in Part 3.

SUMMARY

Total budget receipts in 1977 are estimated at \$351 billion, an increase of \$54 billion from the \$298 billion estimated for 1976. These estimates reflect the effect of:

- The recently enacted Revenue Adjustment Act of 1975, which reduced corporation and individual income tax liabilities for calendar year 1976 and extended for the first half of that year the withholding rates that were in effect during the last 8 months of calendar year 1975.
- Proposed permanent reductions in individual and corporation income taxes—larger than the temporary reductions now in force—effective July 1, 1976.
- A proposed increase in the combined employer-employee social security tax rate, effective January 1, 1977.
- A proposed increase in the unemployment insurance tax rate and wage base as of January 1, 1977.
- Elimination of the import fees on crude oil and petroleum products imposed in 1975.

Composition of budget receipts.—The Federal tax system relies predominantly on income and payroll taxes. In 1977:

- Income taxes paid by individuals and corporations are estimated at \$154 billion and \$49 billion, respectively. Combined, these sources account for 58% of estimated total budget receipts.
- Social insurance taxes and contributions—composed largely of payroll taxes levied on wages and salaries, most of which are paid equally by employers and employees—will produce an estimated \$113 billion, 32% of the estimated total.
- Excise taxes imposed on selected commodities, services, and activities are expected to provide \$18 billion, 5% of the total.
- Other taxes and miscellaneous receipts will amount to an estimated \$17 billion, the remaining 5% of the total.

BUDGET RECEIPTS BY SOURCE

[In billions of dollars]

Source	1975 actual	1976 estimate	TQ estimate	1977 estimate
Individual income taxes.....	122.4	130.8	40.0	153.6
Corporation income taxes.....	40.6	40.1	8.4	49.5
Social insurance taxes and contributions.....	86.4	92.6	25.2	113.1
Excise taxes.....	16.6	16.9	4.4	17.8
Estate and gift taxes.....	4.6	5.1	1.4	5.8
Customs duties.....	3.7	3.8	1.0	4.3
Miscellaneous receipts.....	6.7	8.3	1.5	7.2
Total budget receipts.....	281.0	297.5	81.9	351.3

Receipts under the full-employment concept.—While actual receipts are affected by the level of economic activity, receipts calculated under the full-employment concept are based on estimates of the amounts of personal and corporate income that would be generated if the economy were continuously operating at full employment (traditionally defined as unemployment equal to 4% of the civilian labor force). Receipts that would be produced by existing and proposed tax laws using this concept are estimated at \$323 billion for 1975, \$347 billion for 1976, and \$389 billion for 1977.

ENACTED AND PROPOSED TAX CHANGES

In the last year, two temporary tax reductions have been enacted, the first generally applying to income received in calendar years 1974 and 1975 and the second applying to income received in calendar year 1976. The President is proposing that permanent income tax reductions—larger than the temporary reductions now in effect—become effective July 1, 1976, and that certain other tax changes be made. This section discusses the tax reductions enacted in calendar year 1975 and the tax changes proposed by the President. The accompanying table shows the dollar amounts of the changes by fiscal period.

The *Tax Reduction Act of 1975* (Public Law 94-12) was enacted on March 29, 1975. This act provided a partial rebate of calendar year 1974 individual income tax liabilities, a number of temporary reductions in individual and corporation income tax liabilities, and a few permanent changes in the tax structure. The act also provided a one-time \$50 bonus to recipients of social security and certain other social insurance programs and extended the maximum duration of unemployment benefits from 52 weeks to 65 weeks through June 30, 1975.

The tax rebate was equal to 10% of calendar year 1974 tax liabilities, subject to minimum and maximum rebates. The minimum rebate equaled the lesser of actual tax liability or \$100, and the maximum rebate equaled \$200. The maximum rebate phased down to \$100 between adjusted gross incomes (AGI) of \$20,000 and \$30,000. The rebate totalled \$8.1 billion, almost all of which was paid in May and June of 1975.

The major temporary provisions of the Tax Reduction Act affecting individual income tax liabilities—generally for calendar year 1975—were:

- A \$30 tax credit per personal exemption (except the special exemptions for the blind and aged).
- An increase in the low income allowance (minimum standard deduction) from \$1,300 per return to \$1,900 for a joint return or \$1,600 for a single person.
- An increase in the percentage standard deduction from 15% of AGI with a maximum of \$2,000 to 16% of AGI with a maximum of \$2,600 for a joint return or \$2,300 for a single person.
- An earned income credit for families with dependent children equal to 10% of earned income subject to a maximum of \$400. The maximum credit is phased down to zero between AGI or earned income, whichever is greater, of \$4,000 and \$8,000. For budget purposes, payments to recipients of such credit in excess of tax liabilities otherwise owed are counted as outlays rather than as reductions in receipts.
- A 5% credit, with a maximum of \$2,000, on the price of a new home acquired after March 12, 1975, and before January 1, 1976, provided that construction began prior to March 26, 1975.

Most of the tax reductions applied to all of calendar year 1975. However, since the act did not become law until the end of March, the change in withholding schedules to reflect the reduction did not begin until May 1, 1975. Withholding rates were then reduced to reflect the full year's tax reduction; these withholding rate reductions were greater than would have been necessary if such reductions had begun on January 1, 1975.

The major temporary provisions affecting corporation income tax liabilities were:

- An increase in the investment credit—applicable to equipment acquired and put in service in calendar years 1975 and 1976—from 7% (4% for public utilities) to 10%.¹

¹ This provision also applies to unincorporated businesses and therefore also directly affects individual income taxes.

- Corporate tax rate reductions for calendar year 1975, from 22% to 20% on the first \$25,000 of income and from 48% to 22% on the second \$25,000. The balance of income continued to be taxed at 48%.

In addition to the temporary features discussed above, a few permanent tax changes were enacted. The most notable were limits on percentage depletion and revisions in the tax treatment of certain foreign income. Subject to exceptions, percentage depletion was eliminated for major producers of petroleum products. For small producers, the percentage depletion rate remains at 22% through 1980 and then phases down to a permanent rate of 15% in 1985.

As indicated above, most of the changes in the Tax Reduction Act were only for calendar year 1975. On December 23, 1975, the *Revenue Adjustment Act of 1975* (Public Law 94-164) was enacted, which effectively provided tax reductions for the first 6 months of calendar year 1976. For corporations, the act extended the rate reductions that were enacted in the Tax Reduction Act of 1975. For individuals, however, larger tax reductions (at an annual rate) were enacted in order to maintain the withholding rates that applied during the last 8 months of calendar year 1975.

To facilitate a comparison with the provisions of the Tax Reduction Act of 1975 listed above, the provisions described below—which are applicable for only a half year—show the amounts that would apply if the tax reductions for the first 6 months were in effect for a full year. The major provisions of the Revenue Adjustment Act affecting individuals are:

- A \$35 tax credit per exemption (except the special exemptions for the blind and aged) or an optional taxable income credit equal to 2% of the taxpayer's taxable income up to \$9,000, whichever is larger.
- An increase in the low income allowance from \$1,300 per return to \$2,100 for a joint return and \$1,700 for a single person.
- An increase in the percentage standard deduction from 15% of AGI with a maximum of \$2,000 to 16% of AGI with a maximum of \$2,800 for a joint return or \$2,400 for a single person.
- Extension of the earned income credit that was in effect for calendar year 1975.

Since these provisions effectively apply to only half of calendar year 1976, the changes will be one-half of the amounts shown if further legislative action is not taken. For example, the tax credit per exemption will be \$17.50 instead of \$35.

ENACTED AND PROPOSED TAX CHANGES¹

[In billions of dollars]

	1975 estimate	1976 estimate	TQ estimate	1977 estimate
Tax Reduction Act of 1975:				
Individual:				
10% rebate of calendar year 1974 tax liability.....	-7.9	-0.1	-----	-----
Tax credit per exemption.....	-1.0	-4.3	-----	-----
Increase in low income allowance and percentage standard deduction.....	-5	-2.0	-----	-----
Earned income credit ²	-----	-3	-----	-----
Home purchase credit.....	-----	-6	-----	-0.1
Other.....	*	-4	*	-5
Subtotal, individual.....	-9.4	-7.8	*	-6
Corporation:				
Investment credit increase ³	-8	-2.8	-0.5	-1.8
Rate reductions.....	-4	-1.1	-----	-----
Limit on percentage depletion ³.....	.5	1.7	.3	2.2
Other.....	*	.2	*	.6
Subtotal, corporation.....	-8	-2.0	-1	1.0
Total, Tax Reduction Act of 1975.....	-10.2	-9.8	-2	.4
Revenue Adjustment Act of 1975:				
Individual:				
Tax credit per exemption.....	-----	-2.3	-2	-6
Optional taxable income credit.....	-----	-1.1	-1	-3
Increase in low income allowance and percentage standard deduction.....	-----	-2.0	-2	-5
Earned income credit ²	-----	-----	-----	-1
Subtotal, individual ⁴	-----	-5.4	-5	-1.5
Corporation: Rate reductions.....	-----	-6	*	-4
Total, Revenue Adjustment Act of 1975.....	-----	-6.0	-5	-1.9
Proposed tax reductions (beginning July 1, 1976):				
Individual:				
Increase in personal exemption.....	-----	-----	-2.4	-10.8
Increase in standard deduction.....	-----	-----	-7	-3.9
Rate reductions.....	-----	-----	-1.6	-7.0
Other.....	-----	-----	-----	-1
Subtotal, individual.....	-----	-----	-4.6	-21.9

See footnotes at end of table.

ENACTED AND PROPOSED TAX CHANGES—Continued

[In billions of dollars]

	1975 estimate	1976 estimate	TQ estimate	1977 estimate
Proposed tax reductions (beginning July 1, 1976)—Con.				
Corporation:				
Rate reductions.....	-----	-----	-6	-3.7
Permanent extension of investment credit in- creases ⁵	-----	-----	-----	-1.2
Electric utilities tax relief ⁶	-----	-----	-2	-8
Subtotal, corporation.....	-----	-----	-8	-5.7
Total, proposed tax reductions (July 1, 1976)....	-----	-----	-5.4	-27.5
Other income tax proposals:				
Financial Institutions Act ⁵	-----	-----	-----	-3
Stock ownership incentives.....	-----	-----	-----	-3
Accelerated depreciation on investment in high un- employment areas ⁵	-----	*	*	-3
Total, other income tax proposals.....	-----	*	*	-8
Other tax proposals:				
Social security tax rate increase.....	-----	-----	-----	3.3
Unemployment tax rate and wage base increase.....	-----	-----	-----	2.1
Other ⁶	-----	0.2	*	.1
Total, other tax proposals.....	-----	.2	*	5.6
MEMORANDUM				
Tax changes enacted in calendar year 1975:				
Individual.....	-9.4	-13.2	-5	-2.1
Corporation.....	-8	-2.6	-2	.7
Total enacted changes.....	-10.2	-15.8	-7	-1.5
Proposed tax changes:				
Individual.....	-----	*	-4.6	-22.2
Corporation.....	-----	*	-8	-6.2
Social insurance taxes and contributions.....	-----	-----	-----	5.4
Other.....	-----	.2	*	.1
Total proposed tax changes.....	-----	.2	-5.5	-22.8

* \$50 million or less.

¹ This table shows the effect of enacted and proposed tax changes on budget receipts (i.e. cash collections) for the fiscal period shown.² Payments to recipients of such credit in excess of tax liabilities otherwise owed are counted as outlays and are not included in this table.³ This provision also has a direct effect on individual income taxes. This effect is included under "other" individual income tax changes.⁴ Although the reduction in individual income tax liabilities resulting from this act apply to all of calendar year 1976, the bulk of the receipts loss occurs in the first half of that year when reduced withholding rates are in effect.⁵ This provision has a direct effect on both individual and corporation income taxes.⁶ Consists of proposed changes in miscellaneous receipts, airport and airway trust fund receipts, and estate and gift taxes.

The President is proposing income tax reductions—linked to reductions in spending as proposed in this budget—to become effective July 1, 1976. These proposed reductions will be permanent and will be about \$10 billion larger at an annual rate than the reductions in the Revenue Adjustment Act of 1975 would be if they were extended to a full year. The proposed further reductions will reduce 1977 receipts by about \$28 billion. The major provisions affecting individual income taxes—shown here as they will exist in their first full year of effect—are:¹

- An increase in the personal exemption from \$750 to \$1,000.
- Substitution of a flat standard deduction—\$2,500 for joint returns and \$1,800 for single persons—for the low income allowance and percentage standard deduction.
- A reduction in tax rates.

For corporations, the President is proposing that the rate reductions and the increase in the investment credit enacted in the two previous tax acts be made permanent. In addition, it is proposed that the maximum corporation income tax rate be reduced from 48% to 46% and that legislation be enacted to provide tax relief to electric utilities.

In addition to these changes, several tax incentives being proposed by the President to encourage specific economic activity will reduce individual and corporation income taxes. In order to encourage financial institutions to hold residential mortgages, a new tax credit is proposed as part of the Financial Institutions Act to become effective January 1, 1977. The credit will be a percentage of interest income received on residential mortgages and will range from 1.5% to 3.8% depending on the fraction of the institution's assets held in the form of residential mortgages. Individuals holding residential mortgages will be eligible for the credit at the 1.5% rate. Also, the current tax provision that permits financial institutions to maintain excess bad debt reserves would be phased out. These proposals, combined, reduce receipts by \$0.3 billion in 1977.

To stimulate employment in areas of particularly high unemployment (7% or greater), a tax incentive is proposed to encourage construction of new facilities, or expansion of old facilities, in such areas.

¹ Combining the effect of the Revenue Adjustment Act and the President's tax reduction proposals the specific provisions that will apply to individual incomes received in calendar year 1976 are:

- a personal exemption of \$875;
- a tax credit per exemption of \$17.50 or a credit equal to 1% of the taxpayer's income (up to \$9,000), whichever is larger;
- a low income allowance of \$2,300 for a joint return and \$1,750 for singles;
- a percentage standard deduction of 16% of AGI with a maximum of \$2,650 for a joint return and \$2,100 for singles;
- an earned income credit equal to 5% of earned income with a maximum of \$200; and
- an average of the rate structures in effect under the Revenue Adjustment Act and the President's tax reduction proposals.

This will be accomplished by allowing, in addition to the full investment tax credit, very rapid amortization (one-half the useful life on buildings; 5 years on all capital equipment) when a project in one of these areas is begun between January 20, 1976, and a year later, and completed within 36 months.

Tax incentives are also proposed to induce broader ownership of common stock. This plan will provide a tax deferral for funds invested in stock purchase plans established by employers or directly by individuals. There will be a limit imposed on the maximum annual contribution, and this maximum will be phased out at higher income levels. Funds must remain invested for at least 7 years, and are subject to tax at the time of withdrawal. This proposal will become effective July 1, 1976, and the full deduction will be allowed for calendar year 1976.

Integration of individual and corporation income taxation as outlined in Administration testimony last July is also proposed effective January 1, 1978. The effect on receipts is reflected in the long-range receipts estimates in Part 3.

Legislation will also be proposed to ease the burden of estate and gift taxes on farms and other small businesses. This legislation will not result in a significant loss in receipts.

The other major tax proposals in this budget are to increase social security and unemployment trust fund taxes to place these funds on a sounder financial basis. The combined employer-employee social security tax rate will increase from 11.7% to 12.3% effective January 1, 1977. This rate change will increase receipts by \$3.3 billion in 1977. Also proposed is an increase in the Federal unemployment insurance tax rate (from 0.5% to 0.65%) and wage base (from \$4,200 to \$6,000) effective January 1, 1977. These changes will increase 1977 receipts by \$2.1 billion.

CHANGES IN BUDGET RECEIPTS

Budget receipts are estimated to rise by \$16.5 billion in 1976 and \$53.7 billion in 1977. The year-to-year changes can be divided between those due to growth in the tax base and those due to revisions in the tax structure. Under the tax rates and structure in effect on January 1, 1974, receipts would have risen by \$19.4 billion in 1976 (from \$290.8 billion to \$310.2 billion) and by \$61.1 billion in 1977 (from \$310.2 billion to \$371.3 billion). Thus, enacted and proposed tax law changes, which are shown in the accompanying table, reduce the growth in receipts by \$2.9 billion in 1976 and by \$7.4 billion in 1977.

CHANGES IN BUDGET RECEIPTS

[In billions of dollars]

	1975 estimate	1976 estimate	TQ estimate	1977 estimate
Receipts under tax rates and structure in effect Jan. 1, 1974.....	290.8	310.2	87.2	371.3
Increase in import fee on petroleum products by administrative action.....	+ .4	+ 1.7	-----	-----
Enacted legislative changes:				
Social security taxable earnings base increases:				
\$13,200 to \$14,100 effective Jan. 1, 1975.....	+ .1	+ 1.6	+ .4	+ 2.1
\$14,100 to \$15,300 effective Jan. 1, 1976.....	-----	+ .2	+ .6	+ 2.4
\$15,300 to \$16,500 effective Jan. 1, 1977 ¹	-----	-----	-----	+ .8
Tax Reduction Act of 1975.....	- 10.2	- 9.8	- .2	+ .4
Revenue Adjustment Act of 1975.....	-----	- 6.0	- .5	- 1.9
Liberalized deduction for individual contributions to pension plans.....	- .2	- .3	- .1	- .5
Reduction in telephone excise tax.....	- .1	- .4	- .1	- .9
Increase in SMI (medicare) premium.....	+ .1	+ .1	+ .1	+ .3
Total, receipts under existing legislation.....	281.0	297.3	87.4	374.1
Changes due to tax proposals:				
Individual and corporation income tax reductions effective July 1, 1976.....	-----	-----	- 5.4	- 27.5
Financial Institutions Act.....	-----	-----	-----	- .3
Stock ownership incentives.....	-----	-----	-----	- .3
Accelerated depreciation on investment in high unemployment areas.....	-----	- *	- *	- .3
Social security tax rate increase from 11.7% to 12.3% effective Jan. 1, 1977 ¹	-----	-----	-----	+ 3.3
Unemployment tax rate and base increase Jan. 1, 1977.....	-----	-----	-----	+ 2.1
Other.....	-----	+ .2	- *	+ .1
Total, receipts under existing and proposed legislation.....	281.0	297.5	81.9	351.3

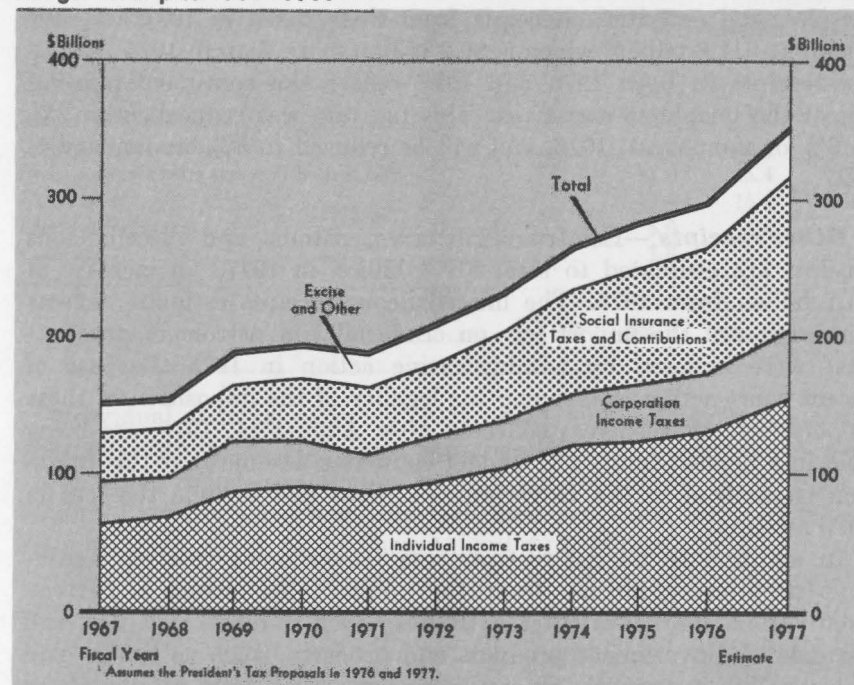
*Less than \$50 million.

¹The effect of the taxable earnings base increase is calculated using a tax rate of 11.7%. The effect of the tax rate increase is calculated using a taxable earnings base of \$16,500.

RECEIPTS BY SOURCE

Individual income taxes.—Individual income tax receipts are estimated at \$130.8 billion in 1976 and \$153.6 billion in 1977. As discussed earlier, enacted and proposed tax reductions reduce receipts from this source by \$13.2 billion in 1976 and \$24.4 billion in 1977. In the absence of these tax law changes, individual income taxes would increase by \$34.0 billion in 1977 rather than by \$22.8 billion as projected here.

Corporation income taxes.—Corporation income tax receipts are estimated at \$40.1 billion in 1976 and \$49.5 billion in 1977. Enacted and proposed tax law changes reduce these receipts by \$2.7 billion in 1976 and \$5.5 billion in 1977. In the absence of these changes, profits taxes would increase by \$12.2 billion in 1977, reflecting the large increase in profits that is expected to accompany the economic recovery.

Budget Receipts: 1967-1977¹

Social insurance taxes and contributions.—Included in this category are social security and railroad retirement taxes, unemployment insurance taxes and deposits, Federal employee retirement contributions, and premium payments for supplementary medical insurance.

Receipts from this source are expected to total \$113.1 billion in 1977, up by \$20.5 billion from 1976. Proposed legislation, as described earlier, accounts for \$5.4 billion of this increase in 1977 receipts. These receipt figures also reflect a statutory increase in the taxable earnings base under social security from \$14,100 to \$15,300 effective January 1,

1976, and an anticipated increase from \$15,300 to \$16,500 effective January 1, 1977, due to the operation of the automatic adjustment mechanism provided in current law. The increase in January 1977 will be determined by the increase in the average taxable wage from the first quarter of calendar year 1975 to the first quarter of calendar year 1976, with the amount of the increase rounded to the nearest multiple of \$300.

Excise taxes.—Excise taxes are levied on a variety of products, services, and activities. Receipts from these taxes in 1977 are estimated at \$17.8 billion, which is \$0.9 billion more than in 1976. Excise tax receipts in both 1976 and 1977 reflect the continued phasing out of the telephone excise tax. This tax rate was reduced from 7% to 6% on January 1, 1976, and will be reduced to 5% on January 1, 1977.

Other receipts.—Estate and gift taxes, customs, and miscellaneous receipts are estimated to total \$17.3 billion in 1977, an increase of \$0.1 billion from 1976. The miscellaneous receipts estimate reflects elimination of the import fees on crude oil and petroleum products that were imposed by administrative action in 1975. Because of recent court action challenging the legality of the imposition of these import fees, all such fees collected after August 11, 1975, are being held in a deposit fund. The budget estimates assume that this litigation is resolved in the Government's favor and include the fees in 1976 receipts.

In addition to budget receipts, the Government receives significant proprietary income from the public. This income is derived from various market-oriented activities—such as rents, royalties, and the sale of Government products and property (such as timber and veterans life insurance). Since this income arises from business-type transactions rather than from taxation, it is treated as an offset to related outlays and budget authority rather than as budget receipts. The detail of proprietary receipts from the public is shown in table 13 of Part 8.

ANALYSIS OF 1975 RECEIPTS

This section explains the differences between actual receipts by major source for the last completed fiscal year and the original budget estimates for that year. The Congressional Budget Act of 1974 requires that this information be included in each budget beginning with the one for 1978. This kind of information was presented last year for 1974, and is presented again this year for 1975, to facilitate the transition to the new congressional budget process.

As shown by the table below, receipts for 1975 were \$14.0 billion lower than originally estimated in the budget for that year (submitted in February 1974), largely because legislated tax changes were different from those assumed in the budget for individual and corporation income taxes.

COMPARISON OF 1975 BUDGET RECEIPTS

[In billions of dollars]

	February 1974 estimate	Actual	Change, actual less estimate
Individual income taxes.....	129.0	122.4	-6.6
Corporation income taxes.....	48.0	40.6	-7.4
Social insurance taxes and contributions.....	85.6	86.4	0.8
Excise taxes.....	17.4	16.6	-0.9
Estate and gift taxes.....	6.0	4.6	-1.4
Customs.....	3.8	3.7	-0.1
Miscellaneous receipts.....	5.2	6.7	1.6
Total.....	295.0	281.0	-14.0

Individual income taxes in 1975 were \$6.6 billion lower than originally estimated. The major cause was the Tax Reduction Act of 1975, which reduced individual income tax receipts in 1975 by \$9.4 billion. Partially offsetting this legislated reduction were increases amounting to about \$3.0 billion. About \$1.0 billion of this increase resulted from congressional inaction on tax reform and simplification proposals in the 1975 budget. Personal income in calendar year 1974 was about \$20 billion higher than originally projected, accounting for the remaining \$2.0 billion increase.

Corporation income taxes were \$7.4 billion below the original budget estimate. About \$3.8 billion of this reduction reflects differences in tax law from what was proposed in the 1975 budget. The Tax Reduction Act of 1975 lowered corporation income tax receipts by \$0.8 billion, and inaction on a proposed windfall profits tax on the sale of domestic crude oil lowered receipts by \$3.0 billion. The remaining reduction of \$3.6 billion is composed of a \$2.0 billion increase in refunds and a \$1.6 billion decrease in tax payments. This net \$3.6 billion reduction was caused primarily by a lower effective tax rate than was originally assumed and was not affected greatly by changes in corporate profits. Corporate profits for calendar years 1973, 1974, and 1975 all affect fiscal year 1975 collections. Profits for 1973 and 1975 were below the original assumption while those for 1974 were above the original estimate; the effects of these differences were largely offsetting.

Social insurance taxes and contributions were \$0.8 billion higher than originally estimated, with almost all of the increase in higher unemployment tax receipts. These were largely due to increased State taxes deposited in the Treasury to finance unemployment benefits. Social security taxes and other contributions for social insurance were each within \$0.1 billion of the original estimates.

Excise taxes, estate and gift taxes, and customs duties were below the original estimates by \$0.9 billion, \$1.4 billion, and \$0.1 billion, respectively. Miscellaneous receipts were \$1.6 billion above the original estimate, largely because of higher deposits of earnings by the Federal Reserve System (\$1.1 billion) and the increased import fees on petroleum and petroleum products in calendar year 1975 (\$0.4 billion).

PART 5

THE FEDERAL
PROGRAM BY FUNCTION

THE FEDERAL PROGRAM BY FUNCTION

This section discusses budget outlays in terms of the major functions or purposes being served. The functional structure groups the budget authority, outlays, and tax expenditures of budget and off-budget Federal agencies into relatively homogeneous categories to facilitate understanding and analysis of the budget. To the extent feasible these groupings transcend agency or organization lines.

Federal activities are classified in one, and only one, function. Because most activities serve more than one purpose, it is necessary, in deciding how they will be classified, to make judgments as to their single most important purpose. Consequently, the total in a function is not a complete measure of all Federal activity serving that purpose. For example, payments to retired military personnel are classified in the national defense function, even though one of their major purposes is the same as that of retirement payments to former civilian employees of the Federal Government, which are classified in the income security function. Thus, spending for income security is underestimated as a result of this classification of military retirement benefits.

Some important Federal activities are not explicitly identified in the functional classification structure. Housing is not. While all housing programs have a common purpose—better housing—this purpose is subordinated in the present functional classification to such other purposes as community and regional development, income support, aid to business, national defense, and veterans benefits and services.

With all its limitations, however, the functional classification has proven to be a useful structure for the presentation of the Federal program for nearly three decades.

Functional data appear in several other places in this and other budget documents. The budget accounts listing (BAL) in Part 7 presents budget authority and outlays by agency and appropriation account and includes an identification number indicating the functional classification of all accounts. Tables 14 and 15 in Part 8 show budget authority and outlays by function, subfunction, and agency. This information permits the functional and subfunctional totals discussed in this section and in other parts of the budget to be cross-referenced to agency and account data in the BAL and the budget appendix. Table 19 provides data on budget outlays by function and subfunction for the years 1967 through 1977. Historical data on budget outlays by function for the years 1940 through 1977 and by sub-

function for the years 1962 through 1977 are available upon request from OMB. In addition, Special Analysis F of the budget shows tax expenditure data by function. Part 6 of this budget document discusses the criteria for the functional classification.

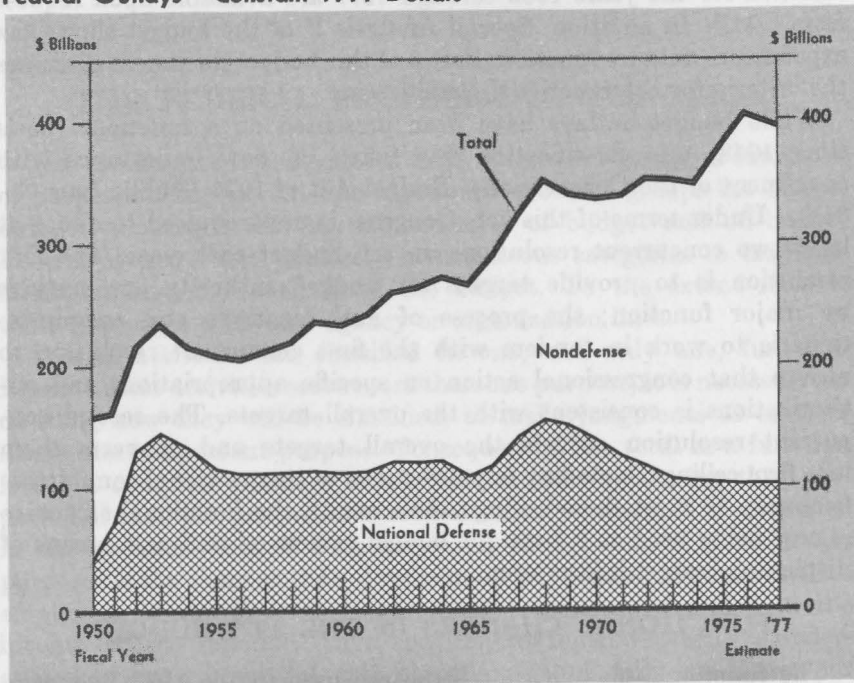
While budget outlays have been presented on a functional basis since 1948, this classification has taken on new importance with enactment of the Congressional Budget Act of 1974 (Public Law 93-344). Under terms of this act, Congress is now required to adopt at least two concurrent resolutions on the budget each year. The first resolution is to provide targets for budget authority and outlays by major function; the process of authorizations and appropriations is to work in tandem with the first concurrent resolution to ensure that congressional action on specific appropriations and authorizations is consistent with the overall targets. The second concurrent resolution adjusts the overall targets and converts them into firm ceilings, including any directions to congressional committees necessary to meet these ceilings. As a result, the functional structure is now being used as a basis for budget review as well as a means of displaying budget information.

FUNCTIONAL CHANGES IN THE 1977 BUDGET

The functional classification structure used in the 1977 budget is very close to that used in the 1976 budget. The principal changes from the 1976 budget are as follows:

- The word "manpower" has been replaced by "training and employment" in function 500 and subfunction 504, and by the word "labor" in subfunction 505. This word change has no effect on the composition of the function.
- A new subfunction 155, "International financial programs," has been established to show the Export-Import Bank separately from subfunction 151 (foreign economic and financial assistance).
- A new subfunction 555, "General health financing assistance," has been added to accommodate a proposed block grant, "Financial Assistance for Health Care."
- Subfunction 252 (earth sciences) has been abolished; virtually all of its outlays are now included in subfunction 306 (other natural resources).
- To accommodate the broadening of the functional classification to include off-budget Federal agencies, the title of subfunction 402 was changed from "Payment to the Postal Service" to "Postal Service."
- In addition, a new subfunction 807 was established for the Federal Financing Bank (FFB). Because, under law, the FFB is not included in the budget (it is an "off-budget" Federal agency), this does not affect the functional tables for the budget.

Federal Outlays—Constant 1977 Dollars



BUDGET TRENDS

The table on page 57 presents budget outlays by function for the years 1969–77. Outlays for human resources increase \$141.7 billion or 223% during this period, while spending for defense rises \$20.9 billion or 26% and outlays for all other categories expand by \$46.9 billion or 115%. Among the other categories, the most rapid growth has been in areas of new, but sustained, national interest—natural resources, environment, and energy; law enforcement and justice; and general purpose fiscal assistance to State and local governments.

The “real” level of program change over this period is partially masked since it reflects current dollar spending for a period marked by high rates of inflation. Total budget outlays in 1977 constant prices are estimated to be 16% higher in 1977 than in 1969; national defense spending in constant prices will be 33% less in 1977 than in 1969, while nondefense spending will be up 55%, as reflected in the chart showing Federal outlays in constant 1977 dollars.

BUDGET OUTLAYS BY FUNCTION, 1969–77¹

	[In billions of dollars]									
	1969	1970	1971	1972	1973	1974	1975	1976 est.	1977 est.	
National defense.....	80.2	79.3	76.8	77.4	75.1	78.6	86.6	92.8	101.1	
Human resources.....	63.6	72.7	89.0	103.8	115.7	131.5	168.1	198.5	205.3	
Education, training, employment, and social services.....	6.9	7.9	9.0	11.7	11.9	11.6	15.2	18.9	16.6	
Health.....	11.8	13.1	14.7	17.5	18.8	22.1	27.6	32.1	34.4	
Income security.....	37.3	43.1	55.4	63.9	73.0	84.4	108.6	128.5	137.1	
Veterans benefits and services.....	7.6	8.7	9.8	10.7	12.0	13.4	16.6	19.0	17.2	
Other nondefense.....	40.8	44.6	45.7	50.7	55.8	58.3	69.8	82.2	87.7	
(Physical resources).....	(19.0)	(21.5)	(23.3)	(25.6)	(26.3)	(26.8)	(31.5)	(38.3)	(37.5)	
Natural resources, environment, and energy.....	3.9	4.0	4.9	5.5	5.9	6.6	9.5	11.8	13.8	
Agriculture.....	5.8	5.2	4.3	5.3	4.9	2.2	1.7	2.9	1.7	
Commerce and transportation.....	7.1	9.1	10.4	10.6	9.9	13.1	16.0	17.8	16.5	
Community and regional devel- opment.....	2.2	3.2	3.6	4.2	5.5	4.9	4.4	5.8	5.5	
(Net interest).....	(12.7)	(14.4)	(14.8)	(15.5)	(17.4)	(21.5)	(23.3)	(26.8)	(32.9)	
Interest.....	15.8	18.3	19.6	20.6	22.8	28.1	31.0	34.8	41.3	
Interest received by trust funds.....	-3.1	-3.9	-4.8	-5.1	-5.4	-6.6	-7.7	-8.0	-8.4	
(All other).....	(9.1)	(8.8)	(7.6)	(9.5)	(12.1)	(10.0)	(15.0)	(17.1)	(17.3)	
International affairs.....	3.8	3.6	3.1	3.7	3.0	3.6	4.4	5.7	6.8	
General science, space, and technology.....	5.0	4.5	4.2	4.2	4.0	4.0	4.0	4.3	4.5	
Law enforcement and justice.....	.8	1.0	1.3	1.6	2.1	2.5	2.9	3.4	3.4	
General government.....	1.6	1.9	2.2	2.5	2.7	3.3	3.1	3.5	3.4	
Revenue sharing and general purpose fiscal assistance.....	.4	.5	.5	.5	7.2	6.7	7.0	7.2	7.4	
Allowances.....								.2	2.3	
Undistributed offsetting receipts (except interest).....	-2.4	-2.6	-3.7	-3.0	-6.9	-10.1	-6.4	-7.2	-10.5	
Total budget outlays.....	184.5	196.6	211.4	231.9	246.5	268.4	324.6	373.5	394.2	

¹ Excluding outlays for the transition quarter.

TAX EXPENDITURES

While budget outlays are the most obvious method by which the Federal Government allocates resources, other fiscal activities of the Government also have large effects on resource allocation. Tax expenditures are a major example of such activity.

Tax expenditures are the revenue losses attributable to provisions of the Federal income tax laws that allow a special exclusion, exemption, or deduction from income or provide a special credit, a preferential rate of tax, or a deferral of tax liability.

Ambiguities sometimes arise in determining whether a particular section of the tax law represents a special provision leading to a tax expenditure or whether it represents a part of the "normal tax structure" which is not intended to convey a special advantage to particular forms of economic activity or to individuals in special circumstances. The tax expenditure concept is relatively new and it will take time to resolve these ambiguities. As a result, this concept can be expected to evolve through time. Special Analysis F, "Tax Expenditures," in the Special Analyses volume of the budget, discusses in detail conceptual and measurement issues involved in tax expenditures, and delineates the boundaries of the tax expenditure concept that are used in the budget. It also presents an extended listing of tax expenditures, including some that have not previously been identified.

Almost all tax expenditures serve either to encourage particular economic activities or to reduce the taxes of persons considered to be in adverse circumstances. Among the economic activities encouraged are private investment, spending by State and local governments, and support of charities. Among the persons whose tax burdens are lightened are the aged, those with large medical expenses, and recipients of social insurance payments.

Tax expenditures are instruments of public policy and generally can be viewed as alternatives to other Government fiscal action such as direct outlays and credit programs. Consequently, the Congressional Budget Act of 1974 requires that they now be included in the budget—the central document dealing with Government resource allocation. Most tax expenditures are readily classified into the same functional categories as are spending programs. The more important of these are discussed in the functional sections that follow in order to compare them with outlay programs that serve the same broad functional purpose. However, some of the largest tax expenditures have been classified into three functions that have no comparable outlays: business investment, personal investment, and other tax expenditures.

The tax credit for investment in business equipment is the largest item in the business investment category. The reduction in receipts due to this credit is expected to be \$9.3 billion in 1977 under the

Administration's proposal to make permanent an increase in the credit that the Tax Reduction Act of 1975 temporarily provided.

Personal investment tax expenditures encourage investments by individuals. The taxation of most realized capital gains at rates lower than those which apply to ordinary income is estimated to reduce tax receipts from individuals by over \$6 billion in 1977. The deductibility of mortgage interest and property taxes on owner-occupied homes encourages investment in home ownership; the tax loss is estimated at \$7.7 billion. The exclusion from income of interest on life insurance savings provides a \$1.9 billion dollar tax expenditure that fosters investment through life insurance.

The deductibility of charitable contributions is the largest among "other tax expenditures." It is estimated to reduce 1977 receipts by \$4.5 billion.

Estimates of the magnitude of tax expenditures are based upon a concept analogous to the outlays concept in spending programs. That is, the current flow of assistance—rather than commitments that result in future assistance—is estimated. A few cautions with respect to the estimates should be noted. First, they do not always indicate the increase in receipts that would initially appear if a given tax expenditure were eliminated. In some cases, transitional effects would limit increases for many years. Moreover, in the case of those tax expenditures that encourage particular economic activities, eliminating the tax expenditure might lead to a decline in the activity and hence to a smaller increase in receipts than the estimate suggests, or even to a decline in receipts. Similarly, on the outlay side, eliminating a given income security program might lead to greater outlays under other programs and hence to a smaller saving than the outlays of the eliminated program.

Second, the estimated revenue increase that would result from eliminating some combination of tax expenditures is not, in general, equal to the sum of each tax expenditure estimated separately. The overall revenue gain may be greater if, for example, the elimination of multiple exclusions moves taxpayers into higher tax brackets. Alternatively, it may be smaller if the elimination of multiple deductions caused taxpayers to switch from itemizing deductions to using the standard deduction. Thus, tax expenditures should not be simply added together. In a few cases, totals that take account of interactions have been computed and are presented.

Third, because tax expenditures are measured as departures from the structure established by the rest of the income tax system, changes in that structure affect the magnitude of tax expenditures. For example, the Tax Reduction Act of 1975 and the Revenue Adjustment Act of 1975 made major increases in the standard deduction, with the result that many tax expenditures are smaller in 1976 than in 1975.

Moreover, if changes in tax expenditures brought about major shifts in the size or distribution of the tax burden, accompanying adjustments in the rest of the tax system—for example, changes in the tax rate tables—might be expected to alter or offset their effect.

Finally, in the case of items for which information is not reported on tax returns—for instance, social security benefits or tax exempt interest income from State and local debt—estimates may involve sizable uncertainty even for prior years.

OTHER FEDERAL FISCAL ACTIVITIES

The Federal Government allocates resources by means other than those reflected in budget outlays and tax expenditures. Activities most similar in nature to budget outlays are the outlays of the off-budget Federal agencies, which are federally owned and controlled but excluded from the budget under provisions of laws, and the outlays of the Government-sponsored enterprises, which are privately owned but were established by the Federal Government to perform specialized functions. Also, Federal credit guarantees and the regulation of economic activity have major impacts on the economy in many sectors. Finally, taxation affects the allocation of resources among private uses and the distribution of income among individuals in many important ways not covered by tax expenditures. Federal taxes other than income taxes affect the economy, as also do tax rates, personal exemptions, and other features of the income taxes that are not treated as tax expenditures.

In order to set many of these activities in perspective with budget outlays and tax expenditures, the description of Federal programs by function includes discussion of off-budget Federal agencies, Government-sponsored enterprises, credit guarantees, and major initiatives or changes in economic regulation. Further discussion of off-budget Federal agencies and Government-sponsored enterprises is contained in Part 2. A more thorough analysis of Federal credit programs generally is presented in Special Analysis E, "Federal Credit Programs," in the Special Analyses volume of this budget.

NATIONAL DEFENSE

The national defense function includes the funds to develop, maintain, and equip the military forces of the United States and to provide military assistance to foreign governments.

Program Highlights

- Continue the increase begun in 1976 that reversed the 7-year decline in real defense resources.
- Further modernize strategic and general purpose forces to deter nuclear and conventional attacks.
- Improve the readiness, combat effectiveness, and structure of general purpose forces within current personnel levels.
- Reduce programs that do not contribute directly to combat effectiveness, and lower civilian personnel levels accordingly.

The fundamental goal of the defense establishment is to ensure the freedom and security of the United States and to protect the vital interests of the United States throughout the world.

To ensure that American defense forces remain adequate to meet these goals, an increase in funding—beyond what is necessary to offset inflation—is essential. This increase will permit the development and procurement of up-to-date military equipment needed to improve the effectiveness of our combat forces. Proposed outlays for national defense programs rise from \$92.8 billion in 1976 to \$101.1 billion in 1977, and to \$112.9 billion in 1978.

To achieve the improvements needed, while staying within the proposed budget, requires further increases in the efficiency of the defense establishment. Toward this objective reductions are proposed in personnel levels, benefits, and support activities that make only marginal contributions to combat effectiveness. Many of these reductions will require legislation. Without such legislation additional funds would be required.

Department of Defense.—The national security goals of the Department of Defense are to:

- maintain a worldwide military balance, in conjunction with our allies, and thus reduce the threat of war;

- deter any attack against the United States, its allies, and other nations vital to United States security; and, if deterrence fails, ensure an outcome favorable to the United States; and
- assure the flow of ocean-going trade and supplies by protecting the sea lanes that are vital to the national security and economic well-being of the United States, its allies, and its trading partners.

NATIONAL DEFENSE

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Department of Defense—Military:					
Military personnel.....	24,968	25,495	6,693	25,251	25,498
Proposed legislation.....				-62	-62
Retired military personnel.....	6,242	7,325	1,977	8,500	8,494
Proposed legislation.....				-112	-112
Operation and maintenance.....	26,330	28,254	7,636	30,805	32,149
Proposed legislation.....			-5	-135	-221
Procurement.....	16,042	16,486	4,975	20,354	29,310
Research, development, test and evaluation.....	8,866	9,107	2,471	10,435	10,854
Military construction.....	1,462	1,840	483	1,825	2,277
Family housing.....	1,124	1,297	324	1,372	1,190
Revolving and management funds and other.....	-14	-92	-112	-225	277
Allowances for:					
Civilian and military pay raises:					
Existing legislation.....				1,399	1,441
Proposed legislation.....				-9	-9
Other legislation.....		51	29	163	164
Subtotal, military.....	85,020	89,763	24,471	99,561	111,250
Military assistance.....	999	1,437	129	539	2,516
Subtotal, military and military assistance.....	86,019	91,200	24,600	100,100	113,766
Atomic energy defense activities.....	1,506	1,621	443	1,833	1,943
Defense-related activities.....	-936	-59	-14	-801	-802
Deductions for offsetting receipts.....	-4	-3	-1	-3	-3
Total, national defense.....	86,585	92,759	25,028	101,129	114,905

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

United States forces as proposed in this budget, together with allied forces, are sufficient to meet these goals. Despite an increase in Soviet defense spending, military personnel levels, and equipment modernization, an acceptable military balance exists in the world today, primarily due to four factors:

- An effective strategic deterrent has been maintained through selected force improvements.

- United States and allied forces have been strengthened by the introduction of modern tactical aircraft, the continuing modernization of the surface fleet, and increased purchases of tanks, antitank weapons, and other ground force equipment and munitions.
- The fighting capability of the defense establishment has been improved—without an increase in overall personnel levels—by the conversion of support resources into combat resources. The number of Army divisions has been expanded from 13 in 1974 to 16 in 1976, while the total number of military personnel has remained at 2.1 million. The combat effectiveness of the tactical air forces and naval forces has also been improved.
- Much of the Soviet military increase has been directed toward the Chinese border.

The United States seeks to reduce military expenditures and international tensions through negotiations. These include the strategic arms limitation talks with the Soviet Union and discussions on mutual and balanced force reductions in central Europe between NATO and Warsaw Pact members. Effective agreements can be reached, however, only if United States and allied forces remain at least as strong as those of potential adversaries.

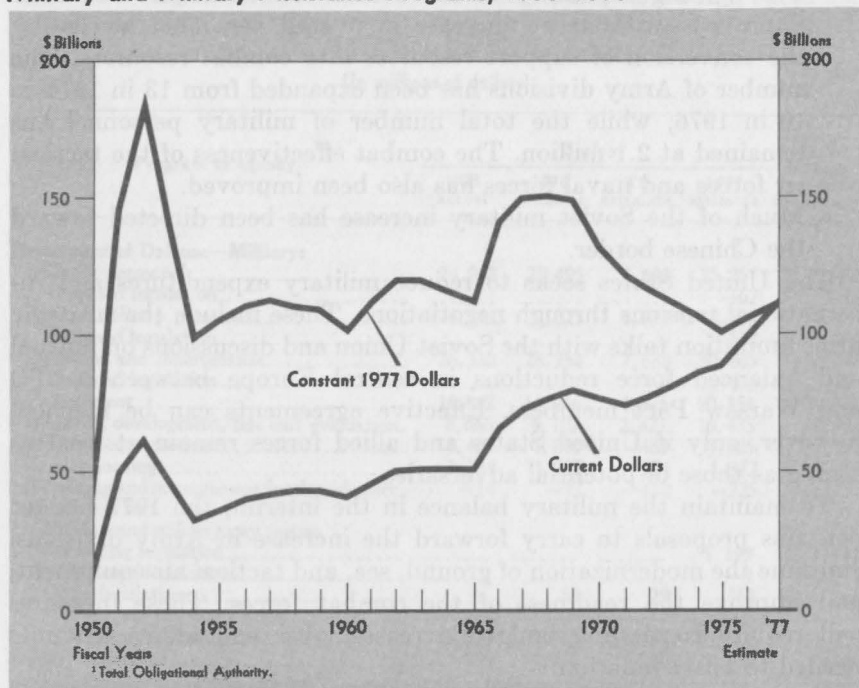
To maintain the military balance in the interim, the 1977 budget contains proposals to carry forward the increase in Army divisions, continue the modernization of ground, sea, and tactical air equipment, and improve the readiness of the combat forces. These measures will require continuing budget increases, over and above amounts needed to offset inflation.

To moderate the increases in resources that are required to maintain U.S. military strength, the 1977 budget contains the following proposals to increase the efficiency of the defense establishment:

- restrain the growth in compensation levels;
- reduce civilian personnel positions by consolidating headquarters and other base facilities;
- phase out subsidies for the operating costs of military commissaries over a 3-year period;
- eliminate dual compensation of Federal employees on active duty for training with the National Guard or Reserve;
- reduce temporary duty and permanent change-of-station travel;
- reduce petroleum consumption for proficiency flying programs through greater use of smaller aircraft and ground training aids;
- reduce the scope of the civil defense program, while continuing to support nuclear attack preparedness activities at the State and local level;
- hold new construction below 1976 levels; and
- reduce the paid drill strength of the Naval Reserve by 40,000.

Most of these actions require the approval of Congress. If these actions are not approved, additional defense appropriations of up to \$2.8 billion would be required in 1977. These amounts cannot be offset by reductions in resources needed for basic defense preparedness.

Military and Military Assistance Programs, 1950-1977¹



As shown in the accompanying chart, increases in the total current dollar military budget were insufficient to offset inflation during the 1968-75 period. This resulted in a 7-year decline in Department of Defense military functions and military assistance budget resources when measured in dollars of constant 1977 purchasing power. This decline was reversed in 1976, and further increases proposed for 1977 would continue to improve purchasing power. This chart is in terms of total obligational authority—current budget authority enacted each year by Congress, plus previously enacted authority that is transferred to subsequent years.

The following table summarizes the total obligational authority for Department of Defense military functions and military assistance on the basis of major missions.

SUMMARY OF THE DEPARTMENT OF DEFENSE BUDGET PROGRAM¹

[In billions of dollars]

Major military programs	Total obligational authority			
	1975 actual	1976 estimate	TQ estimate	1977 estimate
Strategic forces.....	7.2	7.3	1.8	9.4
General purpose forces.....	28.1	33.4	7.1	40.2
Intelligence and communications.....	6.3	6.7	1.6	7.7
Airlift and sealift.....	.9	1.3	.3	1.6
Guard and Reserve.....	4.8	5.4	1.5	5.9
Research and development ²	7.7	8.7	2.2	10.5
Central supply and maintenance.....	9.1	9.7	2.6	10.9
Training, medical, and other general personnel activities.....	20.0	21.8	5.4	23.0
Administration and associated activities.....	2.0	2.2	.5	2.1
Support of other nations ¹	1.8	1.8	.1	1.4
Total obligational authority.....	87.9	98.3	23.1	112.7
Prior-year funds and other financial adjustments.....	3.6	2.4	-.1	1.1
Total budget authority.....	91.5	100.7	23.0	113.8

¹ Includes grant military assistance program and foreign military sales programs.

² Excludes R. & D. in other program areas on systems approved for production.

Strategic forces.—The principal objective of strategic forces is to deter nuclear attack, or the threat of attack, against the United States or its allies by maintaining:

- overall balance with Soviet strategic forces;
- no perceived advantage to the Soviet Union of a first use of strategic weapons; and
- the ability to counter rapidly any adverse change in the strategic balance.

Arms control negotiations are being pursued to stabilize the strategic balance and eventually to reduce the level of forces. Both as an aid to these negotiations and as a safeguard if they are not successful, research and development efforts will continue to improve weapon systems.

The 1977 strategic program of \$9.4 billion in total obligational authority continues the planned modernization of strategic forces and provides options for more extensive future modernization. Major efforts, including those funded under research and development, are:

- development of the B-1 bomber to strengthen and update strategic bomber forces, and initial procurement of the B-1 if test results are favorable;
- continued development and procurement of the Trident missile and submarine to give the seagoing strategic forces greater range and less vulnerability;
- further development of a new intercontinental ballistic missile for deployment in the mid-1980's;

- full-scale development of long-range strategic cruise missiles for aircraft, submarine, or surface ship deployment;
- increases in the accuracy of ballistic missile warheads;
- improvement of technology for ballistic missile defense systems; and
- further improvements in systems for early warning of attack and for command, control and communications.

General purpose forces.—Land, sea, and air forces in this category are intended to deter or counter threats short of strategic nuclear conflict. These threats range from isolated incidents to major sustained conventional warfare and tactical nuclear conflict. The objective of general purpose forces is to deter such conflicts wherever possible and, where deterrence is not possible, to ensure an outcome favorable to the United States. Recommended total obligational authority for general purpose forces is \$40.2 billion in 1977.

For the last 2 years a major effort has been underway to increase combat readiness and effectiveness so that U.S. forces are better prepared for short, intense conflicts. New combat units have been established by making offsetting reductions in headquarters and general support activities. A major initiative in the 1976 budget was to increase the number of active Army divisions from 13 to 16. All 16 divisions have now been established and further actions in 1977 will bring the new divisions up to combat strength. The Administration's efforts in this direction will continue in 1977 with a program that adds the equivalent of four wings to the Air Force with no overall increase in total military personnel.

Both qualitative and quantitative improvements in *land forces* are provided for in the 1977 budget. The production of helicopters and antitank guided missiles will continue, and tank production will be increased in order to permit the eventual conversion of two light infantry divisions into mechanized divisions and to rebuild inventory levels by replacing tanks provided to Israel. Major new systems under development for support of land forces include the advanced XM-1 tank, a mechanized infantry combat vehicle, and an attack helicopter.

The combat effectiveness of the *tactical air forces* will be increased as more F-14 and F-15 fighters are purchased. Air Force air-to-ground capabilities will be improved with the introduction of the A-10 aircraft, specifically developed to support ground combat units. Air combat fighters are under development for both the Air Force and Navy, with initial production of the Air Force F-16 air combat fighter scheduled in 1977. This aircraft will meet the varied defense requirements of the United States and a number of NATO nations. Significant

savings will be realized through shared production and a high rate of procurement. Inventory requirements for the Navy A-6 attack aircraft have been met and production of this aircraft will be discontinued.

Procurement of 15 new ships in 1977 will support continued efforts to modernize general purpose *naval forces* and rebuild the size and capability of the fleet. In 1965 the United States had 936 warships with an average age of 16 years. In 1976 the fleet will have 480 active warships with an average age of 14 years. Fleet readiness will be improved through increasing overhauls and intermediate maintenance. Three nuclear-powered attack submarines, designed to hunt down and destroy enemy submarines, will be procured in 1977. Procurement of eight guided-missile frigates will provide increased protection of amphibious force ships, replenishment ships, and merchant convoys from air, surface, and subsurface attacks.

The 1977 shipbuilding program includes a nonnuclear destroyer and long-lead funding for a nuclear-powered strike cruiser. Both ships will carry the Aegis weapon system that will increase the ability of the fleet to counter the air and cruise missile threat in the 1980's and beyond. Maintenance capability will be increased through the purchase of several fleet support vessels. These vessels will replace aging units and provide the additional facilities needed to repair, maintain, and supply the new combat ships now entering the fleet.

Airlift and sealift forces.—Effective transportation is required to enable U.S. forces to respond on short notice to threats against U.S. interests throughout the world, to assist nations whose security is important to the welfare of the United States, and to sustain American forces abroad. Strategic transport capabilities will be increased to enable adequate U.S. forces to be deployed and sustained in the critical early days of an intense conflict overseas. To achieve these objectives, total obligational authority of \$1.6 billion is being requested for 1977.

Proposed modifications will improve and extend the service life of the C-5 and C-141 aircraft. In addition, there will be an evaluation in 1977 among existing large transport aircraft to select a new tanker/cargo aircraft to be procured in 1978. Portions of the Civil Reserve Air Fleet will be modified to permit the air transport of oversized cargo. This will enable commercial aircraft to support active forces more effectively in either a mobilization or a combat situation.

The sealift program provides transportation for heavy armored equipment and munitions, as well as petroleum products and dry cargo. Special ships are also necessary for oceanography, cable maintenance, and the tracking of missiles and space vehicles.

Guard and Reserve forces.—The effectiveness of Reserve forces will be increased by modernizing equipment and associating designated National Guard and Reserve units more closely with specific active force units. Emphasis will be placed on better management of Reserve personnel. Naval Reserve paid drill strength will be reduced by 40,000 through the transfer of these positions to the Individual Ready Reserve in those cases where readiness still can be maintained through summer training.

Research and development.—Technological superiority of U.S. forces depends upon adequate investment in research and development. To maintain this superiority, recommended total obligational authority will increase to \$10.5 billion in 1977, \$1.8 billion above the 1976 level.

Strategic weapon systems development will continue on the B-1 aircraft, the Trident submarine and missile system, a new intercontinental ballistic missile system, strategic cruise missiles and warhead improvements, as will research on ballistic missile defense technology.

Research and development activities will also continue the major modernization of general purpose forces started in previous years. The Army development program includes a new tank, infantry combat vehicle, attack and transport helicopters, and air defense system. The Navy will develop the F-18 air combat fighter to complement the sophisticated F-14 fleet defense aircraft. The Navy will also continue development of improved fleet air defense and antisubmarine systems. Full-scale development of a tactical cruise missile will lead to a more effective attack capability for ships.

The Air Force will continue development of the F-16 air combat fighter. In addition, work will proceed on systems capable of neutralizing enemy air defenses and on exploration of the combat potential of high-energy lasers and vehicles piloted by remote control. Funding for a major new aeropropulsion systems test facility will be provided in 1977. This facility will be required for the development and testing of advanced military aircraft engines and will result in substantial future savings in the development costs of such engines.

Training, medical, and other general personnel support activities.—The increased wages and other pay and benefit improvements associated with pay comparability and the decision to shift to an all-volunteer military force have significantly raised the cost of personnel. As shown in the accompanying table, total personnel-related costs increased from 43% of the Department of Defense budget in 1964 to over 54% beginning in 1974.

PERSONNEL OUTLAYS AS A SHARE OF DEPARTMENT OF DEFENSE BUDGET ¹

[In billions of dollars]

	1964 actual	1968 actual	1974 actual	1975 actual	1976 est.	1977 est.
Personnel outlays:						
Military pay.....	10.6	15.3	21.0	21.6	22.0	22.6
Other military personnel outlays.....	2.4	4.6	2.7	3.4	3.6	3.7
Civilian pay.....	7.3	10.3	13.4	14.6	15.5	16.0
Family housing.....	.5	.4	.7	.9	1.1	1.1
Military retired pay.....	1.2	2.1	5.1	6.2	7.3	8.4
Total personnel outlays.....	22.0	32.6	43.0	46.7	49.4	51.8
Total outlays.....	50.8	78.0	78.4	86.0	91.2	100.1
Personnel outlays as a percent of total.	43.3%	41.8%	54.8%	54.3%	54.2%	51.7%

¹ Department of Defense military functions and military assistance.

Several actions are proposed to moderate the increase in pay-related costs.

- Civilian personnel employment levels will be reduced.
- The housing system of the Department of Defense will be reformed gradually to eliminate inequities between the value of housing directly received and the allowances provided in lieu of housing. As a first step, future military pay raises will be allocated differently among the various pay components.
- Enlistment bonuses are being reduced, and the need to extend legislation authorizing annual bonuses for physicians as a recruitment and retention device will be reexamined.
- Legislation to replace the basic pay of future cadets at the Service academies with a method of compensation more appropriate for students—the payment of expenses plus a monthly allowance—will be requested.
- Congress will be requested to enact the Defense Officer Personnel Management Act. This act is designed to match better the military work force with job requirements, in terms of rank and length of service.
- New personnel policies will reduce both the costs of military travel and the adverse effects of frequent transfers on the morale of military personnel and their dependents.
- Training times will be reduced, personnel will be assigned to permanent duty stations as soon as possible after training, and training sites will be consolidated where feasible.
- Legislation has been proposed to reform gradually the career incentives in the military retirement system. Legislation is also proposed to revise the formula for the cost-of-living adjustment

for civilian and military retired pay. This will eliminate provisions that increase annuities by one percentage point more than the Consumer Price Index increase.

- Legislation will be proposed to reform aspects of the law governing wage-board pay rates that result in Government civilian blue-collar workers earning more than their non-Government counterparts. The budgetary effect of this legislation on outlays of the Department of Defense is included in the defense function.

Further savings will result as the recommendations of a recently completed comprehensive review of the military health care system are implemented. Developed by the Department of Defense, the Department of Health, Education, and Welfare, and the Office of Management and Budget, these recommendations would result in more efficient operations and reduced outlays for the military health care system in the future.

Military assistance.—Military assistance grants, credit sales, and training of foreign military personnel furnish other countries the support necessary to strengthen their own defense efforts. These programs are discussed in the section on international affairs.

Atomic energy defense activities.—Nuclear weapons research, development, underground testing, and production activities are expected to remain at about 1976 levels. Additional funds are requested for safety, environmental, and waste storage improvements as well as cost increases. The physical security of nuclear weapons and nuclear materials at Government sites will continue to be improved.

Defense-related activities.—To end the annual registration for the draft during peacetime, the Selective Service System will be reformed. This reform will yield an annual outlay savings of \$33 million beginning in 1977.

Realization of an estimated \$870 million in stockpile receipts is dependent upon market conditions and the passage by Congress of \$746 million in disposal authority for certain commodities that are in excess of current needs. Receipts from the sale of excess strategic stockpile commodities under existing disposal authority are estimated at \$124 million in 1976.

SUMMARY OF ACTIVE MILITARY PERSONNEL AND FORCES

Description	June 30, 1975 actual	June 30, 1976 estimate	Septem- ber 30, 1977 estimate
Military personnel (in thousands):			
End strength:			
Army.....	784	782	790
Navy.....	534	525	544
Marine Corps.....	196	196	196
Air Force.....	613	584	571
Total, Department of Defense.....	2,127	2,087	2,101
Average strength:			
Army.....	778	774	785
Navy.....	545	529	536
Marine Corps.....	193	196	196
Air Force.....	629	602	579
Total, Department of Defense.....	2,145	2,101	2,096
Strategic forces:			
Intercontinental ballistic missiles:			
Minuteman.....	1,000	1,000	1,000
Titan II.....	54	54	54
Polaris-Poseidon.....	656	656	656
Strategic bombers.....	494	419	419
General purpose forces:			
Land forces:			
Army divisions.....	14	16	16
Marine Corps divisions.....	3	3	3
Tactical air forces:			
Air Force wings.....	26	26	26
Navy attack wings.....	14	13	13
Marine Corps wings.....	3	3	3
Naval Forces:			
Attack and antisubmarine carriers.....	15	13	13
Nuclear attack submarines.....	64	65	70
Other warships.....	186	180	188
Amphibious assault ships.....	64	62	64
Airlift and sealift forces:			
C-5A airlift squadrons.....	4	4	4
Other strategic airlift squadrons.....	13	13	13
Troopships, cargo ships, and tankers.....	51	48	47

INTERNATIONAL AFFAIRS

The international affairs function includes programs to achieve a range of United States economic and security objectives. It is composed of foreign economic and financial assistance, the conduct of foreign affairs, foreign information and exchange activities, and international financial programs.

Program Highlights

- Contribute to a lasting peace in the Middle East.
- Participate in efforts to strengthen the international trade and monetary system.
- Pursue U.S. initiatives toward creating more cooperative relationships between the developed and developing countries.
- Focus development assistance on the needs of the poorest group of nations.

The achievement of peace throughout the world is this Nation's foremost international goal. The most immediate threat to that peace has been in the Middle East, an area of great importance to the United States. This country has made a major effort to bring peace to the region, and the recent agreement between Israel and Egypt is an encouraging sign of progress. The United States, in concert with the nations of the area, will continue its efforts to promote a durable settlement.

America's prosperity and the health of the world economy are closely linked. The United States must, therefore, promote a world economic system that ensures stability and progress for both developed and developing nations alike. The United States is committed to work with the other industrial nations to assure the rapid recovery of their economies, to accelerate completion of trade negotiations, to achieve monetary reform, and to foster economic growth in the developing nations. Outlays for international affairs are expected to total \$6.8 billion in 1977 and \$7.8 billion in 1978.

INTERNATIONAL AFFAIRS

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ²
	1975 actual	1976 ¹ estimate	TQ ¹ estimate	1977 estimate	
Foreign economic and financial assistance ³ ...	3,665	4,953	964	4,736	5,461
Conduct of foreign affairs:					
Administration of foreign affairs.....	412	487	127	560	617
International organizations and conferences..	223	301	205	322	339
Other.....	23	26	7	28	29
Subtotal, conduct of foreign affairs.....	658	814	339	910	985
Foreign information and exchange activities:					
Foreign information activities.....	290	335	88	324	317
Educational exchange activities.....	58	63	19	61	69
Subtotal, foreign information and exchange activities.....	348	398	108	385	386
International financial programs:					
Export-Import Bank ⁴	(1,504)	(1,358)	(370)	1,306	3,348
Offsetting receipts.....	-50	-50		-50	-50
Subtotal, international financial programs.....	-50	-50		1,256	3,298
Deductions for offsetting receipts.....	-263	-449	-77	-464	-464
Total, international affairs⁴.....	4,358	5,665	1,334	6,824	9,666

¹ Congressional appropriations action has not yet been completed on this function for 1976 and the transition quarter.

² Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

³ Detail shown in foreign aid table on p. 75.

⁴ By law, the Export-Import Bank is excluded from the budget totals from August 17, 1971 through September 30, 1976. Total outlays for the international affairs function including the Export-Import Bank would have been \$5,862 million in 1975; \$7,023 million in 1976; and \$1,704 million in the transition quarter.

FOREIGN AID

The United States undertakes a variety of programs designed to further U.S. objectives by directly assisting developing countries. Foreign aid programs consist of two major components: military assistance (included in the national defense function) and foreign economic and financial assistance.

Military assistance.—Defense materiel and services are provided by the United States to selected countries for their internal security and self-defense, and to permit the recipient country to participate in regional or collective security arrangements. Military assistance, administered by the Department of Defense and included in the national

defense function, is an integral part of the overall American foreign aid effort.

Budget authority of \$840 million is requested to support a military credit sales program of \$2.1 billion, a substantial portion of which will be for Israel. About \$704 million will be in direct credits requiring budget authority of the same amount. The remainder of the program will be guaranteed loans for which the funds will be provided by the Federal Financing Bank. These loans require a guaranty reserve of 10% and thus budget authority of \$136 million.

The Administration's budget proposals are based upon a continued transition from an emphasis on grant military assistance to an emphasis on foreign military sales credits. In 1977, budget authority for grant military assistance will decline from the 1976 level of \$394 million to \$279 million, and the number of recipient countries will also be reduced. Total outlays for military assistance are estimated to be \$739 million in 1977. This estimate is \$200 million higher than that shown in the section on national defense because of the exclusion here of net trust fund outlays related to military cash sales.

Foreign economic and financial assistance.—Provided bilaterally and multilaterally, this assistance is designed to: contribute to U.S. security objectives; facilitate the economic growth of the developing countries; and respond to the needs of the poorest people of the world for food, shelter and other necessities of life.

Security supporting assistance provides economic assistance to selected countries and encourages progress toward a lasting negotiated settlement in the Middle East. Budget authority of \$1.8 billion is being requested in 1977, primarily for aid to the Middle East.

A *Middle East special requirements fund* of \$35 million is also being requested to defray the costs of the Sinai Support Mission and to allow an additional measure of flexibility in responding to unforeseen events.

Multilateral development assistance.—This assistance is provided through contributions to the international financial institutions (the World Bank Group and the regional development banks) and for development programs of international organizations (principally within the United Nations system). It has become an increasingly important component of foreign economic development assistance. Multilateral assistance encourages increased contributions from other donors and mobilizes private resources for the development effort. For 1977, \$1.2 billion in budget authority is requested for this assistance, with estimated outlays of \$1.1 billion.

Assistance programs	FOREIGN AID					
	[In millions of dollars]					
	Budget authority			Outlays		
	1975 actual	1976 ¹ estimate	1977 estimate	1975 actual	1976 ¹ estimate	1977 estimate
NATIONAL DEFENSE FUNCTION						
Military assistance:²						
Grant military assistance	550	394	279	556	776	368
Foreign military training ³		30	31		15	28
Military assistance, South Vietnam ..	700			402	198	
Foreign military credit sales	300	1,065	840	247	809	695
Emergency security assistance for Israel				930	545	24
Offsetting receipts and other	-171	-259	-365	-256	-306	-376
Subtotal, military assistance	1,379	1,230	785	1,877	2,037	739
INTERNATIONAL AFFAIRS FUNCTION						
Foreign economic and financial assistance:						
Security supporting assistance	660	1,873	1,802	396	1,053	1,389
Middle East special requirements fund	100	50	35		108	37
Indochina postwar reconstruction assistance	435			496	86	6
Multilateral development assistance:						
International financial institutions ..	619	1,076	1,027	569	966	902
International organizations	139	230	178	115	217	177
International Fund for Agricultural Development		200				30
Subtotal, multilateral	758	1,505	1,205	685	1,183	1,109
Bilateral development assistance:						
Agency for International Development ..	691	1,030	1,127	940	1,135	1,082
Overseas Private Investment Corporation ..	100			12	-25	-36
Inter-American Foundation				8	8	8
Subtotal, bilateral	791	1,030	1,127	960	1,118	1,054
Food for Peace	778	1,090	1,169	936	1,209	996
Migration and refugee assistance	68	62	10	76	59	23
International narcotics control	18	42	34	15	48	38
Peace Corps	78	81	67	86	78	65
Contingency fund	2	10	10	4	7	9
International highway assistance	15		2	10	3	11
Subtotal, foreign economic and financial assistance	3,704	5,744	5,461	3,665	4,953	4,736
Deductions for offsetting receipts ⁴	-104	-412	-446	-104	-412	-446
Total, foreign aid	4,979	6,563	5,800	5,438	6,578	5,029

¹ Congressional appropriations action has not yet been completed on foreign aid for 1976 and the transition quarter.

² Excludes trust funds; net of offsetting receipts.

³ Included in grant military assistance in years prior to 1976.

⁴ Composed of loan repayments, which are proprietary receipts that are deposited in the Treasury.

The international financial institutions extend long-term loans to developing countries to finance development projects. It is proposed that in 1977 the United States contribute \$375 million to the International Development Association, \$171 million to the Asian Development Bank, and \$440 million toward a new capital replenishment of the Inter-American Development Bank. In addition, a United States contribution of up to \$42 million is proposed for the International Finance Corporation to stimulate private sector activities in the developing nations.

Voluntary contributions of \$178 million are proposed for 10 international organizations and programs primarily oriented toward economic assistance and humanitarian relief. The largest of these is the United Nations Development Program.

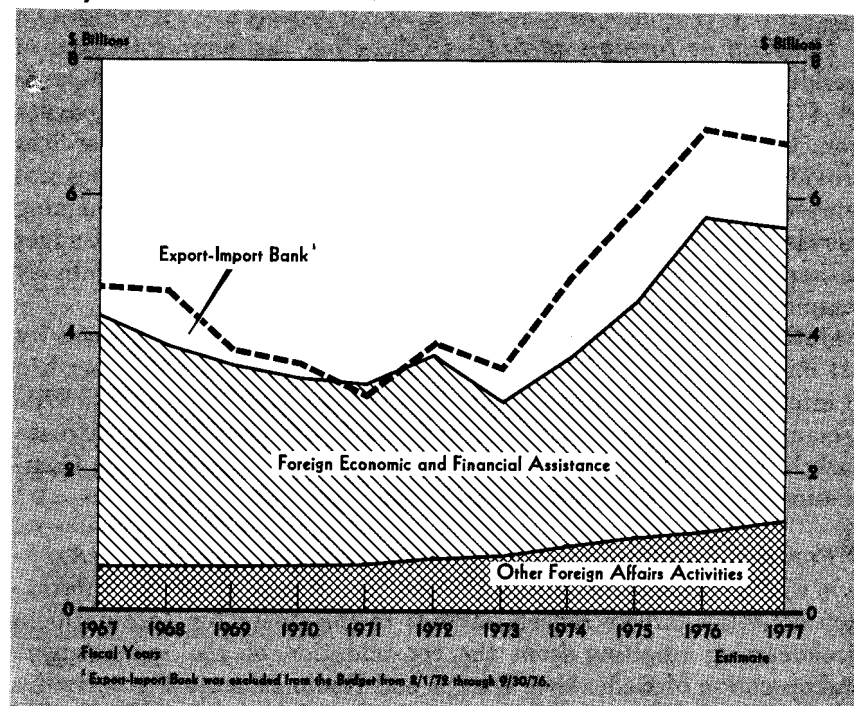
Authorization has been granted to allow the United States to contribute one-fifth, but no more than \$200 million, of the total amount mobilized in a new International Fund for Agricultural Development to help finance agricultural production projects in developing countries. Contributions from all sources are expected to total \$1 billion.

Two other major initiatives to hasten the economic growth of the developing nations are being pursued through the International Monetary Fund (IMF). Neither of these affects the budget totals. The United States has proposed a special trust fund within the IMF to extend concessional aid to the poorer developing nations, financed in part with funds received by the sale of gold now held by the IMF. The United States also supports changes in the operations of the IMF's compensatory financing facility that will make increased IMF resources available to developing nations that suffer sudden shortfalls in their export earnings.

Bilateral development assistance, provided primarily by the Agency for International Development (AID), concentrates aid on the neediest people in the poorer countries. This program emphasizes expanding agricultural development, checking rapid population growth, and improving basic health and education services.

Because the economies of some developing countries have progressed, they no longer need highly concessional assistance from AID. This, combined with the availability to many developing nations of other public and private sector sources of capital and technical assistance, has permitted the Administration to reduce its budget request somewhat below the amount originally sought in authorizing legislation for 1977.

Outlays for International Affairs



Food for Peace helps alleviate hunger and malnutrition in developing countries by providing concessional loans and grants to finance agricultural imports from the United States. Most of the food goes to the poorer countries, with grants focused on the poorest-fed groups in those countries.

Migration and refugee assistance is conducted through American voluntary agencies, the United Nations, and the Intergovernmental Committee on European Migration. A 1976 appropriation of \$25 million is requested to establish a new emergency refugee and migration assistance fund. No additional budget authority is requested for the fund in 1977.

International narcotics control assistance is provided to foreign governments and international organizations to control the production, processing, and illegal trafficking in dangerous drugs in an effort to curtail their flow into the United States.

The *Peace Corps*, which will have approximately 5,700 volunteers in 67 countries during 1977, will concentrate its efforts on agriculture, health and nutrition, education, and conservation.

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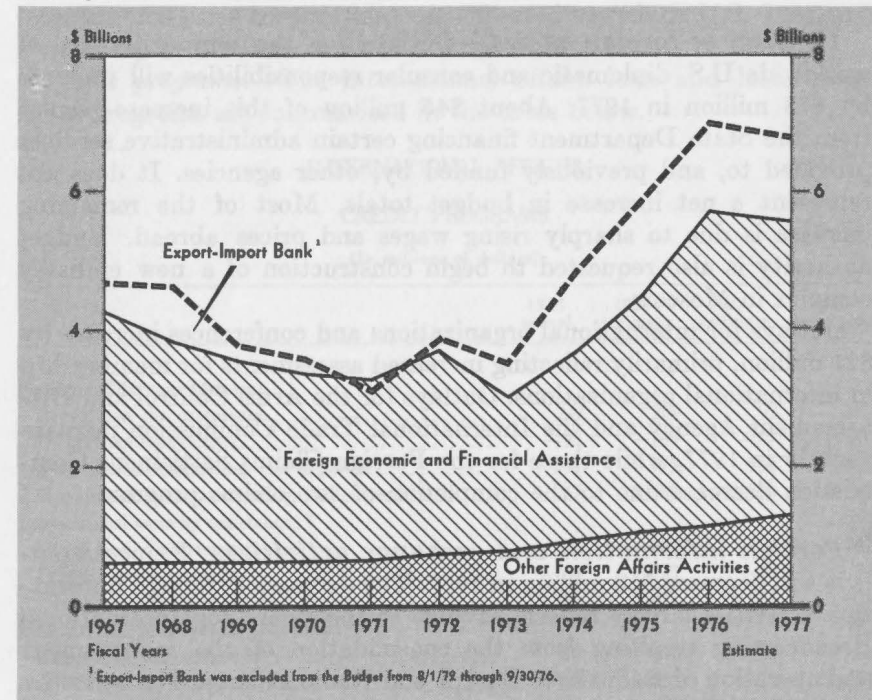
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The *Peace Corps*, which will have approximately 5,700 volunteers in 67 countries during 1977, will concentrate its efforts on agriculture, health and nutrition, education, and conservation.

OTHER INTERNATIONAL ACTIVITIES

Conduct of foreign affairs.—Outlays for the administration of worldwide U.S. diplomatic and consular responsibilities will increase by \$73 million in 1977. About \$45 million of this increase results from the State Department financing certain administrative services provided to, and previously funded by, other agencies. It does not represent a net increase in budget totals. Most of the remaining increase is due to sharply rising wages and prices abroad. Budget authority is also requested to begin construction of a new embassy complex in Moscow.

Outlays for international organizations and conferences increase by \$21 million, primarily reflecting increased assessments for membership in international organizations. Outlays for the Arms Control and Disarmament Agency and the International Trade Commission increase slightly in 1977, while those for the Foreign Claims Settlement Commission decrease due to the completion of two claims programs.

Foreign information and exchange activities.—Proposed outlays will decrease \$13 million in 1977. The decrease in foreign information activities largely reflects savings to the Board for International Broadcasting resulting from the consolidation of the management and operation of Radio Free Europe and Radio Liberty. The activities of the U.S. Information Agency and the educational exchanges of the Department of State will also decline in 1977.

International financial programs.—The Export-Import Bank promotes United States exports by extending direct loans to overseas buyers, discount loans and guarantees to American banks, and insurance to American exporters. Direct loans in 1977 are estimated to increase from \$3.0 billion to \$4.0 billion; discount loans will be reduced to \$1.0 billion as a step toward eventual termination of the program; and insurance and guarantees are projected at \$8.8 billion. The Bank's budget authority and outlays, excluded by law from the budget totals since 1971, is included again beginning in 1977. Outlays to finance these activities are estimated at \$1.3 billion in 1977.

Pending legislation would enable the United States to provide loan guarantees to the Financial Support Fund for the industrial countries. The fund will be available to member countries with major balance of payments difficulties. No budget authority is required in 1977.

Tax expenditures.—The international affairs function contains a number of tax expenditures that promote international trade and

investment. The largest—the deferral of taxes on profits of domestic international sales corporations—is expected to reduce U.S. Treasury receipts by \$1.6 billion in 1977.

Credit programs.—The international affairs loan and loan guarantee programs are summarized in the table below.

INTERNATIONAL AFFAIRS

CREDIT PROGRAMS

[In millions of dollars]

	1975 actual	1976 ¹ estimate	TQ ¹ estimate	1977 estimate
Foreign military credit sales:				
Direct loan disbursements.....	247	209	92	195
Direct loan repayments.....	-90	-235	-87	-350
Direct loans outstanding, end of period.....	1,001	975	980	825
Guaranteed loans outstanding, end of period.....	1,047	2,100	2,300	2,600
International security assistance:²				
Direct loan disbursements.....	378	620	114	742
Direct loan repayments.....	-134	-95	-49	-98
Direct loans outstanding, end of period.....	1,386	1,911	1,976	2,621
International development assistance:³				
Direct loan disbursements.....	529	572	135	463
Direct loan repayments.....	-152	-205	-53	-231
Direct loans outstanding, end of period.....	10,813	11,180	11,261	11,493
Guaranteed loans outstanding, end of period.....	416	515	540	731
Overseas Private Investment Corporation:				
Direct loan disbursements.....	1	9	2	8
Direct loan repayments.....	-2	-1		-2
Direct loans outstanding, end of period.....	17	25	28	34
Guaranteed loans outstanding, end of period.....	169	185	184	198
Food for Peace:				
Direct loan disbursements.....	747	956	118	838
Direct loan repayments.....	-242	-88	-6	-97
Direct loans outstanding, end of period.....	3,954	4,821	4,934	5,675
Department of State:				
Direct loan repayments.....	-6	-6	-5	-5
Direct loans outstanding, end of period.....	59	54	50	45
Export-Import Bank:				
Direct loan disbursements.....	2,817	2,772	646	2,800
Direct loan repayments.....	-1,315	-1,314	-272	-1,378
Direct loans outstanding, end of period.....	9,415	10,873	11,247	12,921
Guaranteed loans outstanding, end of period.....	4,464	6,749	7,160	8,395

¹ Congressional appropriations action has not yet been completed on this function for 1976 and the transition quarter.

² Excludes foreign military credit sales.

³ Excludes the Overseas Private Investment Corporation.

GENERAL SCIENCE, SPACE, AND TECHNOLOGY

The general science, space, and technology function includes the space research and technology programs of the National Aeronautics and Space Administration (NASA), the physical science programs of the Energy Research and Development Administration (ERDA), and all activities of the National Science Foundation (NSF). Outlays for general science, space, and technology are estimated at \$4.5 billion in 1977, an increase of \$196 million over 1976, and \$4.6 billion in 1978.

Program Highlights

- Continue development and testing of the space shuttle, but defer procurement of a third space shuttle vehicle in recognition of the need for fiscal restraint.
- Improve technologies for surveying natural resources and weather forecasting from space.
- Strengthen the Federal Government's overall support for basic science through programs of the National Science Foundation and the Energy Research and Development Administration.
- Provide for construction of a positron-electron colliding beam facility in high energy physics to develop and test new theories on the ultimate nature of matter.

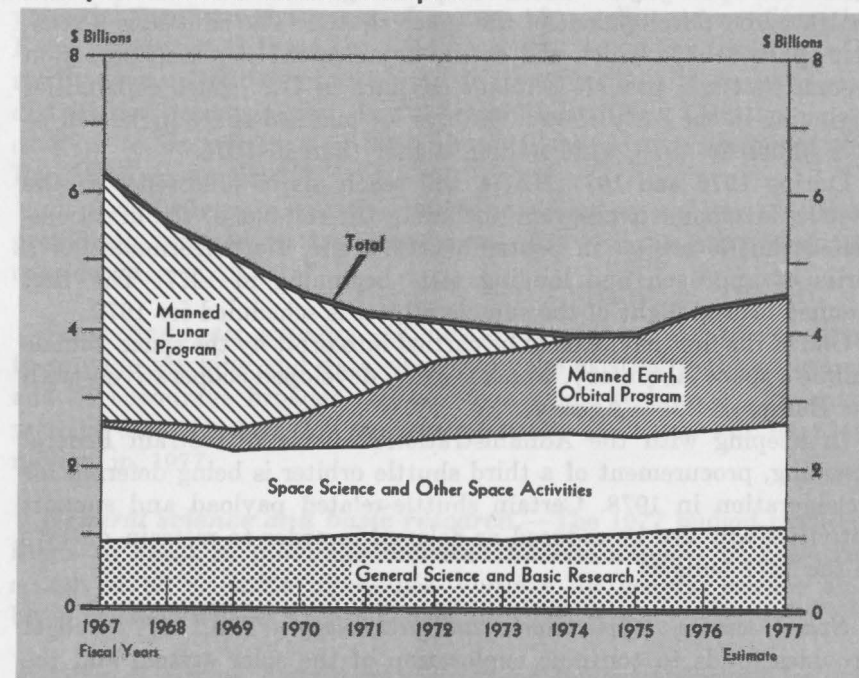
GENERAL SCIENCE, SPACE, AND TECHNOLOGY

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Space research and technology:					
Manned space flight.....	1,535	1,735	469	1,865	1,891
Space science, applications, and technology..	1,084	1,118	281	1,125	1,087
Supporting space activities.....	334	337	80	349	355
Subtotal.....	2,953	3,190	830	3,339	3,333
General science and basic research:					
National Science Foundation.....	662	721	221	734	805
Energy Research and Development Administration.....	374	400	107	434	481
Smithsonian Institution.....	2	2	1	2	2
Subtotal, general science and basic research.....	1,038	1,124	328	1,170	1,288
Deductions for offsetting receipts.....	-2	-3	-1	-2	-2
Total.....	3,989	4,311	1,157	4,507	4,618

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

Outlays for General Science and Space



Activities in this function are only a small part of the Federal Government's support of scientific research and development. Most of this support appears in other functions to which the research and development is related, such as the functions that cover energy, health, and defense. In addition, a tax provision, which permits private industry to treat research and development expenses as current costs, rather than as capital investments to be depreciated over a period of years, will provide an estimated \$0.7 billion in *tax expenditures* that support research and development in 1977. Special Analysis P, "Federal Research and Development Programs," in the Special Analyses volume of the Budget, discusses the full range of such Federal activities.

Space research and technology.—This category consists entirely of NASA funds for manned space flight; space science, applications, and technology; and supporting space activities.

Outlays for space research and technology in 1977 are proposed to be \$3.3 billion, \$149 million greater than in 1976. The increase in 1977 is primarily for the continued development of the space shuttle.

Manned space flight.—Manned space flight activities will be concentrated on development of the space shuttle. The shuttle is a reusable space vehicle which will be the key element of a transportation system that will provide a major advance in U.S. space capabilities beginning in the early 1980's. Outlays for manned space flight will be \$1.9 billion in 1977, \$130 million higher than in 1976.

During 1976 and 1977 NASA will reach major milestones in the shuttle development program, including the roll-out of the first completed shuttle orbiter in September 1976 and the performance of a series of approach and landing tests beginning in 1977. The first manned orbital flight of the shuttle orbiter is scheduled for 1979.

One of the first payloads to be carried into orbit by the space shuttle will be a space laboratory, which is being developed cooperatively with the European Space Agency.

In keeping with the Administration's efforts to restrain Federal spending, procurement of a third shuttle orbiter is being deferred for consideration in 1978. Certain shuttle-related payload and support activities will also be reduced or delayed in order to restrain outlays in the 1977 budget.

Space science, applications, and technology.—The 1977 budget provides funds to continue exploration of the solar system and the universe using automated spacecraft. Outlays for space science, applications, and technology will be \$1.1 billion in 1977.

The Pioneer 10 and 11 spacecraft launched in 1972 and 1973 sent back pictures of Jupiter in 1974 and are continuing their exploration of the outer planets. Pioneer 10 is leaving the solar system and Pioneer 11 will fly past Saturn in 1979. Two unmanned Viking spacecraft launched in the late summer of 1975 are en route to Mars and will begin to search for life on the surface of that planet in July 1976. Work is going forward on spacecraft that will explore the atmosphere of Venus in 1978 and fly past Jupiter and Saturn by 1979.

In addition to projects to explore the planets, satellites are being developed to conduct astronomy from Earth orbit. Development will continue in 1977 of high energy and ultraviolet astronomy observatories that will orbit Earth to study the composition of the galaxy and distant parts of the universe. Development of a satellite to be launched in 1979 to study the next peak of solar flare activity will be initiated in 1977.

In the applications program, a third Earth resources technology satellite (LANDSAT) is being developed to gather information from space for agricultural forecasting, geological surveys, and other applications. Also the first of a series of new satellites to provide major improvements in weather forecasting will be launched in 1978. Work

is continuing on a satellite to be launched in 1978 to locate and map potential geothermal sources of energy. A satellite to monitor the Earth's pollution is being prepared for a 1978 launch, and another will monitor ocean conditions and provide improvements in weather prediction and oceanography. In 1977 development will start on a new satellite to be launched in 1980 that will improve mapping of the Earth's magnetic field.

As part of efforts to restrain Federal spending, several new satellites previously planned to be initiated in 1977 will be postponed for consideration in 1978.

Supporting space activities.—Funds are included under this heading to provide tracking and data support to the existing flight programs and to encourage broader utilization of space technology for commercial uses. Outlays for supporting space activities will be \$349 million in 1977.

General science and basic research.—The 1977 budget includes funds to assist in providing balanced Federal support of basic research in all scientific disciplines. Outlays for general science and basic research will be \$1.2 billion in 1977.

National Science Foundation.—Proposed budget authority for the National Science Foundation will increase by \$87 million to \$805 million from 1976 to 1977. There will be an increase of almost 20% in obligations for the conduct of basic research, from \$523 million to \$625 million. This increase will apply to all fields of basic research, but particularly to the physical and life sciences. Growth will continue in international scientific programs such as the international decade of ocean exploration and in national programs such as the climate dynamics program. Funds for the U.S. Antarctic research program will also increase due primarily to additional costs of logistic support. The program of research applied to national needs (RANN) will continue with a focus on environment, productivity, and natural resources.

Energy Research and Development Administration.—Funds for high energy physics research will increase to provide for the construction of a large positron-electron colliding beam facility at the Stanford Linear Accelerator Center. The use of this facility can lead to a new depth of understanding of elementary particles and the fundamental laws of physics. The 1977 budget also provides for the continued utilization of four existing national accelerator facilities. These high-energy facilities assist scientists in advancing knowledge of the basic nature of matter. In addition, increases are included for a balanced program in basic energy sciences to support the future development of both nuclear and non-nuclear energy technologies.

NATURAL RESOURCES, ENVIRONMENT, AND ENERGY

Natural resources, environment, and energy programs are concerned with both present and future needs. They promote the management of the Nation's natural resources, recognizing development, conservation, and environmental objectives that sometimes conflict. Outlays for this function are estimated to be \$13.8 billion in 1977 and \$14.4 billion in 1978.

Program Highlights

- Establish Energy Independence Authority to provide loans, loan guarantees, and other assistance to selected high priority private sector energy projects.
- Begin initial development of a strategic petroleum storage program to minimize the impact of disruptions in foreign oil supplies.
- Increase outlays for existing and new energy research and development initiatives by 30% in 1977.
- Accelerate the development of technology for the safe long-term management of radioactive wastes from commercial nuclear facilities.
- Increase energy production and encourage energy conservation by the gradual decontrol of oil prices and the immediate decontrol of new domestic natural gas prices.
- Provide \$3.8 billion in outlays for the construction of sewage facilities in 1977, a 60% increase over 1976 and a 95% increase over 1975.
- Recommend amendments to the Federal Water Pollution Control Act to focus Federal financial assistance on meeting the needs of existing population and to provide additional incentives for meeting water quality standards in the most efficient manner.
- Prepare for oil and gas leasing planned in frontier areas of the Outer Continental Shelf and promote increased energy development on Federal lands consistent with acceptable environmental standards.
- Provide \$300 million for recreation land purchases and development.
- Add 400 personnel to National Park Service staff in 1976 to meet bicentennial needs.

NATURAL RESOURCES, ENVIRONMENT, AND ENERGY

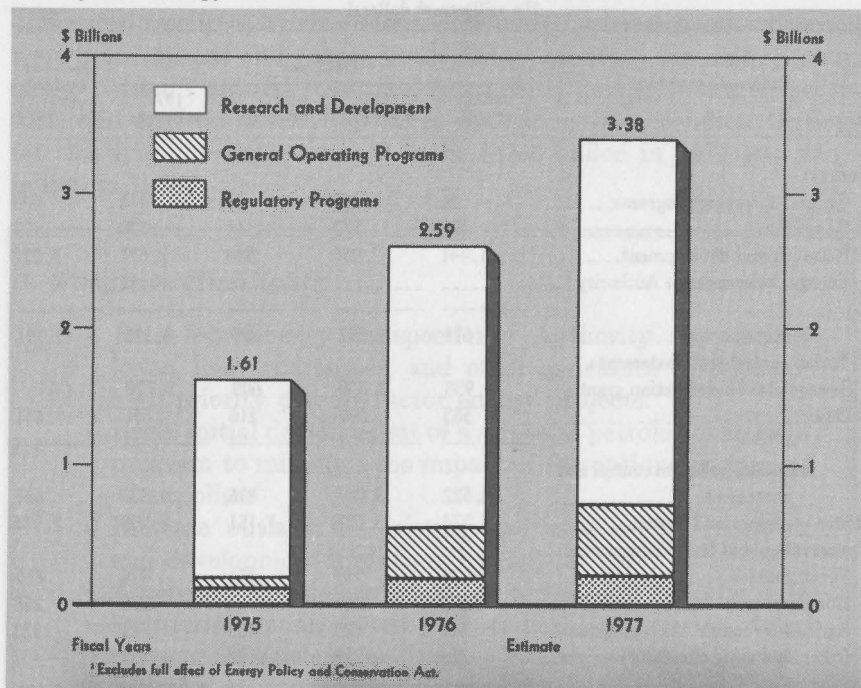
[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Energy:					
General operating programs.....	66	369	41	478	689
Regulation.....	104	172	44	178	171
Research and development.....	1,441	2,051	544	2,677	3,078
Energy Independence Authority ³				42	42
Subtotal, energy.....	1,611	2,592	629	3,375	3,981
Pollution control and abatement:					
Sewage plant construction grants...	1,938	2,350	600	3,770	(²)
Other.....	585	737	216	618	631
Subtotal, pollution control and abatement.....	2,522	3,087	816	4,388	631
Water resources and power:					
Conservation and land management:					
Forest Service.....	870	950	352	824	835
Bureau of Land Management.....	207	269	63	256	258
Agriculture conservation programs...	447	473	105	383	322
Other, including offsetting receipts...	-224	-359	26	-437	-431
Subtotal, conservation and land management.....	1,300	1,333	546	1,027	995
Recreational resources:					
Purchase of new recreational areas...	284	300	63	329	330
Operation of recreational resources...	541	600	185	630	589
Subtotal, recreational resources.....	825	900	248	959	919
Other natural resources.....	762	871	232	934	1,010
Deduction for offsetting receipts.....	-756	-814	-333	-819	-819
Total.....	9,537	11,796	3,289	13,772	9,702
ADDENDUM					
Off-budget Federal activities:					
Energy Independence Authority ³				650	83,000
Rural electrification and telephone revolving fund.....	477	482	125	547	1,000

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

² Because \$6 billion of budget authority will remain unobligated, no new budget authority is requested for 1977.

³ Under proposed legislation, net gains or losses of the Energy Independence Authority will be included within the budget. Gross transactions of this corporation appear off-budget in the annexed budgets section of the budget appendix.

Outlays for Energy¹

Energy.—Last year the Administration proposed a comprehensive national energy policy designed to lessen the Nation's dependence on foreign imports, increase the production of domestic energy supplies, and encourage energy conservation. Recently the President signed the Energy Policy and Conservation Act, which is a first step toward a comprehensive national energy policy. While the bill is by no means perfect, it will permit a gradual phaseout of controls on domestic petroleum. It provides emergency authorities for use in case of an oil embargo. It also provides needed authorities to implement a strategic petroleum storage system, convert utility and industrial plants from oil and gas to coal, and enter into international agreements with other petroleum-consuming nations.

Much remains to be done. In this regard, the Administration requests expeditious enactment of legislation proposed previously, including measures to:

- establish the Energy Independence Authority to provide loans, loan guarantees, and other assistance to selected high priority private sector energy projects;
- deregulate the wellhead price of new domestic natural gas in order to encourage greater production and minimize shortages;
- authorize production from the naval petroleum reserves;

- create, under the Nuclear Fuel Assurance Act, a new private industry to develop the additional uranium enrichment capacity needed to provide fuel, in the future, for nuclear reactors rather than require the taxpayer to finance these additions;
- increase the price charged for uranium enrichment services provided by current Government-owned facilities in order to secure a fair return on the Government's investment;
- streamline the procedures for licensing nuclear power plants to reduce the amount of time required to process applications while maintaining safety and environmental standards;
- provide tax aids to electric utilities with special benefits for facilities not fueled by petroleum products;
- modify regulatory practices to assure that utilities can continue to attract sufficient capital;
- establish thermal efficiency standards for new residential and commercial buildings;
- provide assistance to help low-income and elderly consumers insulate their homes to save energy; and
- amend the Clean Air Act to provide a needed balance between environmental and energy goals.

Greater development of our domestic energy resources is essential to assure that needed supplies are available in the long run. To encourage such development, the President has proposed the establishment of an *Energy Independence Authority (EIA)*. The EIA will provide loans, loan guarantees, and other assistance to domestic energy projects of critical importance for developing domestic sources of energy. The Authority will supplement and encourage private capital investment across a broad spectrum of energy supply, conservation, and energy-related environmental projects. The EIA will also work to shorten the time required for energy projects to obtain clearances and permits from Federal regulatory agencies. Financial resources of EIA will be \$100 billion, and it is anticipated that up to \$10 billion will be used in 1977. Because EIA is to be self-liquidating, its outlays will not be included in the budget except for operating gains or losses.

Pending enactment of the EIA, the Administration strongly supports the immediate authorization of a synthetic fuels commercialization program administered by the Energy Research and Development Administration. This program is critical to assisting industry in the early demonstration of current technologies that can increase our national capability for energy independence. The budget includes \$503 million in budget authority in 1976 to cover \$2 billion in loan guarantees as a first step in implementing this program. The budget assumes that with the creation of the EIA, by 1977 the synthetic fuels program would be transferred to the Authority and would grow to a level of \$6 billion in loan guarantees.

Tax expenditures also encourage the development and production of energy and mineral resources. Exploration and development expenses (mostly for oil and gas) may be treated as current costs rather than as capital investments, which are depreciated over a number of years. This provision is expected to provide a \$1 billion incentive to develop energy resources in 1977. Another tax provision allows the use of percentage depletion rather than actual cost depletion. Although sharply curtailed for oil and gas in 1975 legislation, it is still expected to offer a \$1.6 billion tax incentive for mineral production in 1977, with most of that amount for fossil fuel production. The Administration has proposed a package of tax aids for electric utilities that will especially help generating facilities not using oil or gas as fuels. It is estimated to provide \$0.8 billion of tax relief in 1977.

Operating programs promote the development of domestic energy resources and encourage energy conservation. Outlays for these programs will total \$478 million in 1977. However, this estimate does not include the full effect of the recently signed Energy Policy and Conservation Act. The allowance for contingencies for fiscal years 1976 and 1977 covers amounts that may be necessary for programs authorized by this Act.

The budget assumes that Congress will approve the proposed Nuclear Fuel Assurance Act, under which ERDA will assist private industry to finance, construct, and operate all future uranium enrichment facilities to meet projected fuel requirements for civilian nuclear power plants.

A strategic petroleum reserve will be developed in order to minimize the impact of disruptions in foreign oil supplies. Energy conservation programs are intended to increase the energy efficiency of new automobiles and many new appliances and to set goals for saving energy in the leading energy-consuming industries.

The budget continues the acceleration of *energy research and development*. Outlays for this purpose, under this subfunction, are expected to total about \$2.7 billion in 1977, a 30% increase over 1976 and an 85% increase over 1975.

Nuclear research and development outlays in 1977 will total about \$1.4 billion. Increases are provided for the construction of an experimental fusion test reactor and a demonstration power plant using liquid metal fast breeder reactor technology. In addition, the budget provides for greatly increased research on the safe management of radioactive wastes and the safeguarding of nuclear materials from theft, which are important to assuring that nuclear power remains a safe, reliable, and environmentally acceptable form of energy.

Nonnuclear energy research and development will total about \$900 million. Major increases are provided for demonstration of advanced

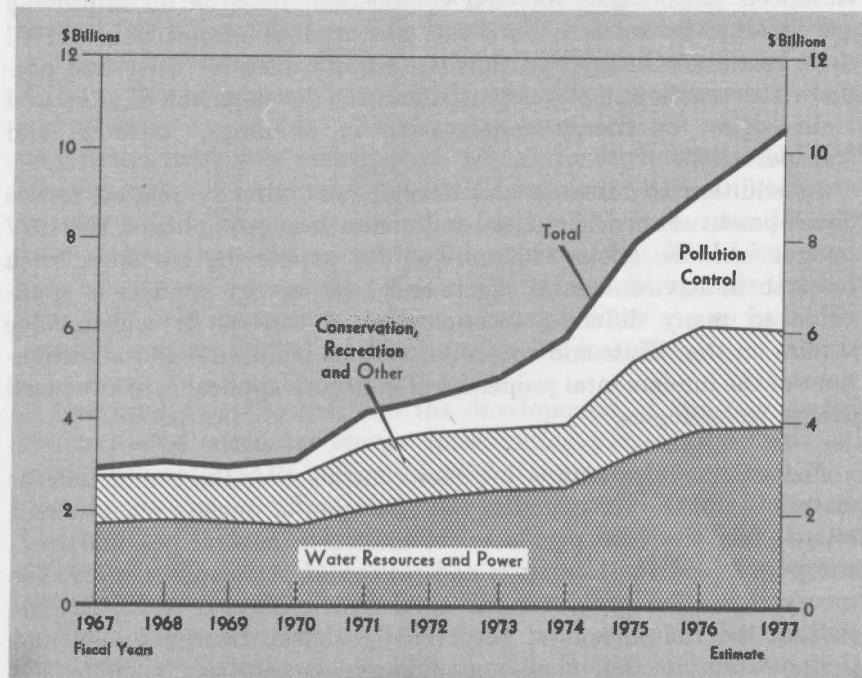
technologies to produce synthetic fuel from coal, the development of advanced technologies for coal combustion, research on improving gas turbines in order to burn fuel gas produced from coal, and oil shale research. Outlays will increase significantly for solar and geothermal research and development and for development of advanced technologies for energy conservation in buildings, industry, and transportation.

In addition to research and development directly related to the development of specific nuclear and nonnuclear technologies, the 1977 budget includes about \$450 million for supporting research. Such research in environmental effects and basic energy sciences is applicable to many different technological objectives. It will involve studies on the effects and control of various pollutants and investigations of the fundamental properties of materials applicable to advanced energy technologies.

Federal energy regulation includes controls over the use of nuclear materials and the construction and operation of nuclear reactors and related facilities, the regulation of interstate natural gas and electric power, and the allocation and pricing of petroleum. Outlays for energy regulation programs will total \$178 million in 1977, not including the full impact of the recently signed Energy Policy and Conservation Act. Again, amounts that may be necessary to implement the regulatory requirements of the Act—principally personnel—are covered by the allowance for contingencies. The budget provides for a large increase in the Nuclear Regulatory Commission's programs for nuclear materials safeguards, reactor inspection, and reactor safety research. The Federal Power Commission advises that it will intensify its efforts to deal effectively with shortages of natural gas by distributing available gas in a manner that avoids disruption to the Nation's economy. Under the Energy Policy and Conservation Act, the Federal Energy Administration will remove price and allocation controls on those parts of the petroleum industry, primarily wholesalers and retailers of petroleum products, that are "downstream" from refineries.

Pollution control and abatement.—The Federal Government has primary responsibility for environmental research and development as to national environmental standards. However, direct operations, including enforcing standards, are primarily the responsibility of State and local governments. Therefore, the 1977 budget will continue to emphasize assisting State and local governments in their programs. Special attention will be given to assisting States to develop programs for the enforcement of national drinking water standards under the Safe Drinking Water Act enacted in 1974.

Outlays for Environment and Natural Resources



As part of the overall objective of establishing financially sound policies for long-term financial assistance to State and local governments, amendments to the Federal Water Pollution Control Act are being proposed. The purpose of these amendments is to formulate a multi-year program which will serve as a basis for determining appropriation requests commencing in 1978. Enactment of the proposed amendments will provide emphasis on serving the sewage treatment needs of existing population, meeting water quality standards in the most effective manner, and striking the appropriate balance between Federal and State responsibilities. Approximately \$10 billion of the \$18 billion allotted to the States for the construction of wastewater treatment plants currently remains unobligated and \$6 billion will be unobligated at the beginning of 1977. Consequently, no new budget authority is requested for 1977.

The tax-exempt status of pollution control industrial revenue bonds results in a *tax expenditure* estimated to provide about \$250 million in support of pollution control in 1977.

Water resources and power.—Outlays for water resources and power programs in 1977 will be approximately \$3.9 billion, an increase of \$81 million over 1976, and are estimated to grow to \$4

billion in 1978. Growth in outlays will be restrained by stretching out some work, and there will be no new construction starts for water projects in 1977. Receipts in power programs, which are counted as an offset to outlays, are estimated to increase.

Water development.—Federal water resource development programs encompass projects that generate and transmit electricity, improve water supplies, help control floods and erosion, enhance navigability, provide irrigation, and develop water-related recreation opportunities. Outlays for these programs will be \$2.9 billion in 1977, compared with 2.8 billion in 1976.

Budgetary restraints have made it necessary to slow work on a number of ongoing projects, but planned power delivery dates on hydroelectric projects will be met. Restraints have also precluded new construction starts in 1977. Projects underway in 1977 will cost an additional \$18.5 billion in future years to complete, including \$725 million for new construction starts added by the Congress in 1976.

The study of major water resource policies mandated by the Water Resources Development Act of 1974 is being completed by the Water Resources Council. It addresses, among other things, the need for a broader look at project benefits, the application of user charges, cost sharing and reimbursement, and the selection of appropriate discount rates for project evaluation and reimbursement. Its report will be transmitted to Congress in calendar year 1976 together with recommendations for program reform.

Power programs.—Outlays for power programs will be \$1,046 million compared with \$1,055 million in 1976. The Tennessee Valley Authority (TVA) will be engaged in the planning and construction of eight nuclear power plants in 1977. The Department of the Interior's power programs support the marketing and transmission of electric power from Federal hydroelectric dams.

Conservation and land management.—The public lands are administered both to develop and to conserve natural resources, to provide recreation opportunities, and to manage and protect wildlife habitat, environmental quality, watersheds, and areas of scenic beauty. In 1977, outlays for conservation and land-management programs will total \$1,027 million. Major reasons for the apparent decrease from 1976 are: (1) estimates included in 1976 for fighting forest fires are not included in 1977 but are covered separately by the allowance for contingencies; (2) reform of the agriculture conservation program is proposed; and (3) an increase in estimated offsetting receipts in 1977 reduces net outlays.

Outlays for agricultural conservation programs will decline by \$90 million in 1977 largely because of the proposed termination of unnecessary Federal cost-sharing for private conservation and forestry practices. Legislation will be proposed to limit cost-sharing to practices providing long-term, enduring benefits.

The *Forest Service* administers the National Forest System, conducts a comprehensive forest and range research program, and carries out cooperative forestry programs with States and private landowners. During the past year, a comprehensive planning process has been underway as required by the Forest and Range Renewable Resources Planning Act of 1974. Although this process is incomplete due to severe time constraints, information it produced was used in formulating the 1977 budget.

Although increases of \$30 million are proposed for recreation, wildlife, rangeland management, and other programs, Forest Service outlays are expected to decline from \$950 million in 1976 to \$824 million in 1977. The increases are more than offset by decrease in timber sale preparation and associated direct Federal road construction—made possible by ending 1976 with an inventory of prepared but unsold timber, a planned phaseout of grants to States for fire control, and reduced construction of administration and recreation facilities. The 1977 amount excludes outlays for fighting forest fires, which are not funded in advance but are covered by the allowance for contingencies. Outlays for road construction by timber purchasers have been included in the budget totals for the first time in 1977.

Timber operations are also aided by a *tax expenditure* of over \$200 million that arises from treating income from certain timber operations as capital gains rather than as ordinary income for Federal tax purposes.

The 1977 outlays of the *Bureau of Land Management* (BLM) (again excluding outlays for fire fighting) will increase by \$10 million. Increases will be used primarily to support energy and mineral development. BLM and Geological Survey support for Outer Continental Shelf oil and gas leasing will increase by \$13 million to \$111 million; support for onshore leasing of energy minerals will increase by \$10 million to \$74 million. For range management, outlays of \$27 million will be available. Emphasis will be placed on making range investments where clear economic benefits can be demonstrated.

Recreational resources.—Federal programs for recreation include the purchase, development, and operation of parks, wilderness areas, historic sites, wildlife refuges, wild and scenic rivers, trails, recreation areas and seashores, fish hatcheries, and recreation sites at water

development projects. Total outlays for these programs will increase from \$900 million in 1976 to \$959 million in 1977.

Outlays of \$390 million will enable the National Park Service to be host to an estimated 253 million visitors to the 286 units of the National Park System in 1977. Funds have been provided to improve the maintenance of park facilities, and outlays of \$75 million will be available for construction of requisite sewage treatment facilities, development at new park areas, and other construction.

The acquisition and development of recreation land will be supported by fully funding the Land and Water Conservation Fund with \$300 million. The fund provides both grants to States and local governments and funds for direct Federal use.

The Fish and Wildlife Service manages wildlife refuges, conducts research on fish and wildlife, and protects endangered species. In addition, it will initiate a national inventory of wetlands and continue to furnish ecological data to resource development agencies to minimize adverse effects on fish and wildlife. Grants to States for wildlife and fisheries management will total \$79 million of total Fish and Wildlife Service outlays of \$233 million.

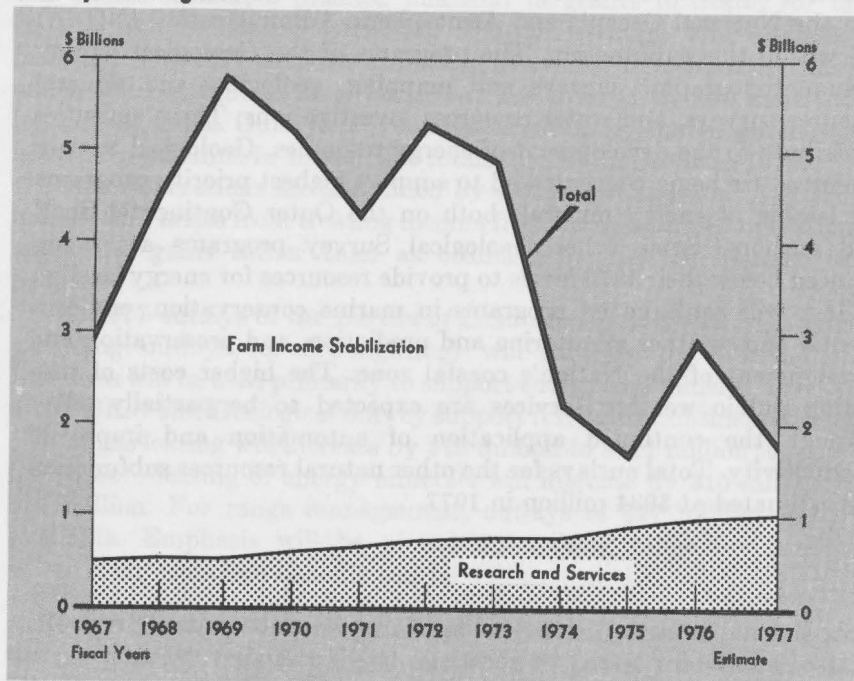
Other natural resources.—The activities of the Geological Survey and the National Oceanic and Atmospheric Administration (NOAA) fall within this subfunction. The programs of the Geological Survey include topographic surveys and mapping, geological and mineral resource surveys, and water resources investigations. These activities contribute to the development of energy resources. Geological Survey resources are being concentrated to support highest priority programs for leasing of energy minerals both on the Outer Continental Shelf and onshore. Some other Geological Survey programs are being reduced below their 1976 levels to provide resources for energy leasing. NOAA will continue its programs in marine conservation, environmental and weather monitoring and prediction, and preservation and development of the Nation's coastal zone. The higher costs of providing public weather services are expected to be partially offset through the continued application of automation and improved productivity. Total outlays for the other natural resources subfunction are estimated at \$934 million in 1977.

AGRICULTURE

Agricultural programs provide income protection for farmers; research and technical, economic and market information services to farmers, processors, distributors, and consumers; and inspection services to assure the quality of farm products. Outlays for these programs are estimated at \$1.7 billion for 1977, and are projected at \$2.6 billion in 1978.

Program Highlights

- Continue successful market-oriented commodity programs with their reduced reliance on Federal controls.
- Strengthen grain inspection services.
- Increase crop and livestock production efficiency through expanded production research efforts.
- Begin trial boll weevil eradication program.
- Propose tax relief for heirs of small farm owners.

Outlays for Agriculture

AGRICULTURE

(In millions of dollars)

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Farm income stabilization:					
Price support and related programs.....	575	1,441	446	829	899
Long-term land retirement programs.....	41	42	0	21	0
National Wool Act.....	19	44	1	36	45
Sugar Act.....	77	12	0	0	0
Federal Crop Insurance Corporation.....	30	8	5	16	12
Agriculture credit insurance fund.....	-133	192	2	-344	141
Other.....	176	157	38	159	162
Subtotal, farm income stabilization....	785	1,896	492	717	1,259
Agriculture research and services:					
Research programs.....	329	382	100	407	396
Extension programs.....	219	227	58	221	219
Consumer protection, marketing, and regulatory programs.....	240	267	66	276	280
Economic intelligence.....	85	97	24	104	102
Other.....	50	56	14	57	59
Offsetting receipts.....	-46	-48	-12	-51	-51
Subtotal, agricultural research and services.....	877	981	250	1,014	1,005
Deductions for offsetting receipts.....	-2	-2		-2	-2
Total agriculture.....	1,660	2,875	742	1,729	2,262

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in Table 14 of Part 8.

Farm income stabilization.—The Administration's policy is to avoid Government restrictions on crop production, permit market forces to work, but provide producers protection against severe price declines. Problems continue to exist where this policy is not followed. For example, rice, peanuts, and tobacco are controlled through cumbersome mandatory programs that often result in a buildup of surpluses and higher prices at considerable cost to the Federal Government and consumers.

Outlay estimates for stabilization programs are based on the following assumptions: (1) normal weather during the 1976 growing season; (2) continued economic recovery; (3) continued strong overseas demand for U.S. farm products; (4) reduced acreage allotments for rice and tobacco to bring supplies into better balance with demand; (5) acreage allotment for peanuts at the legal minimum; and (6) short-

term export credit of \$450 million. The 1977 outlay estimates resulting from these actions and assumptions are \$717 million for farm income stabilization.

Further major reductions in farm income stabilization from the amounts in this budget are contingent on substituting an expanded crop insurance program for disaster payments—such a proposal has been sent to the Congress—and on changing the price support program for peanuts. Absent such reforms, outlays for disaster payments and peanut price supports (included in price support and related programs) are projected at over \$500 million in 1977.

Actual outlays for this subfunction are subject to wide swings because weather and foreign demand are difficult to predict.

COMMODITY CREDIT CORPORATION OUTLAYS

[In millions of dollars]

Program or agency	1975 actual	1976 esti- mate	TQ esti- mate	1977 esti- mate
Agriculture:				
Price support operations:				
Disaster payments.....	556	270	47	378
Commodity loans.....	829	1,304	340	1,209
Commodity purchases.....	720	510	125	579
Short-term export credit sales.....	249	900	125	450
Other price support operation.....	481	388	157	317
Receipts and adjustments.....	-2,260	-1,931	-347	-2,104
Subtotal price support operations.....	575	1,441	446	829
Other activities.....	10	70	-24	36
Subtotal.....	585	1,511	422	865
International affairs:				
Food for Peace:				
Gross outlays.....	1,228	1,480	225	1,286
Receipts and reimbursements.....	-294	-269	-62	-290
Subtotal.....	934	1,211	163	996
Total CCC outlays.....	1,519	2,723	586	1,861

Federal *tax expenditures* for agriculture arise principally from two provisions in the income tax law that enable farmers, including corporate farms, to treat certain capital outlays as current expenses and certain types of farm income as capital gains. Reductions in farmers' taxes attributable to these provisions will total an estimated \$1 billion in 1977.

The Administration will ask Congress for legislation permitting heirs of owners of small farms to defer the first payment of estate taxes for five years and amortize the balance over 20 years at 4 percent simple interest.

Agricultural research and services.—Overall outlays for research, extension, consumer protection, marketing, regulatory, and economic information programs are being held near to 1976 levels, \$1 billion. However, within such totals, funds for research to increase production efficiency will be \$21 million higher and outlays for animal disease eradication will be increased by \$11.5 million. The only new program for 1977 will be a feasibility trial of a program for eradication of the boll weevil. Outlays in 1977 for this program are estimated at about \$4 million. This will be a cooperative trial with Virginia, North Carolina, and South Carolina. Depending on results achieved, the trial may lead to nationwide improvements in pest control as well as the eradication of the boll weevil through further cost-sharing programs.

The Administration has also proposed legislation to strengthen the national grain inspection system. The proposal provides for additional Federal authority over inspection activities to deal with conflicts of interest, provide protection against abuses and increase penalties for violation.

It is estimated that the Farmers Home Administration will provide new loan commitments of about \$1.4 billion in guaranteed and direct agricultural loans to family farmers in 1977, down from \$2.3 billion in 1976, due largely to expiration of the emergency livestock credit program. About one-third of the loans are subsidized; the balance are at market rates.

CREDIT PROGRAMS—AGRICULTURE

[In millions of dollars]

Program or agency	1975 actual	1976 esti- mate	TQ esti- mate	1977 esti- mate
Farm income stabilization:				
Commodity Credit Corporation:				
Direct loan disbursements.....	1,101	2,264	480	1,719
Direct loan repayments.....	-1,546	-1,656	-245	-1,638
Direct loans outstanding, end of period.....	1,262	1,870	2,104	2,033
Agricultural and emergency credit programs:				
Direct loan disbursements.....	1,995	1,454	432	1,343
Direct loan repayments.....	-394	-557	-139	-656
Direct loans outstanding, end of period.....	750	825	786	463
Guaranteed loans outstanding, end of period.....	4,597	5,761	6,079	6,832

COMMERCE AND TRANSPORTATION

Programs for commerce and transportation include aids to business, development and support of several modes of transportation, sup-

Program Highlights

- Implement the major air, motor carrier, and rail regulatory reform legislation proposed by the Administration.
- Implement Administration-proposed highway legislation to provide responsible funding levels, consolidate non-interstate assistance programs, and give priority to completion of key links in the Interstate System.
- Increase mass transit formula grant funding by 30% while limiting the percentage available for operating expenses in order to encourage capital investment.
- Restructure bankrupt Northeast-Midwest rail freight system with \$2.1 billion of new capital over the next 5 years, and provide financial assistance for upgrading rail freight facilities in the rest of the country.
- Restrain growth of subsidies for intercity rail passenger service by eliminating least efficient service.
- Implement airport and airways development legislation proposed by the Administration to provide responsible funding levels, enhance the State role in the airport grant program, and require users to pay part of the operating costs currently financed by general taxpayers.
- Refocus aeronautical research to emphasize development of technologies to reduce aircraft energy requirements.
- Help small businesses obtain necessary financing by increasing loan guarantees by 33%.
- Enable financial institutions to compete more effectively for funds and encourage investment in residential mortgages under the Financial Institutions Act proposed by the Administration.
- Make commitments to purchase \$3 billion in mortgages on new apartment projects under the Emergency Housing Act of 1975.
- Reduce defaults on federally insured mortgages by providing additional subsidies under the section 8 rental housing program to financially troubled housing projects serving lower income families.
- Stimulate business through proposed tax changes.
- Continue effort to have charges for mail service reflect the costs of services.

COMMERCE AND TRANSPORTATION

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Ground transportation:					
Highway improvement and construction...	4,821	6,600	1,915	6,990	6,552
Traffic and highway safety.....	150	165	42	170	177
Mass transit.....	929	1,524	410	1,770	771
Railroads.....	555	1,179	357	1,156	2,171
Regulation.....	46	52	13	60	55
Subtotal, ground transportation.....	6,501	9,519	2,737	10,146	9,725
Air transportation:					
Airways and airports.....	2,029	2,293	595	2,368	2,394
Air carrier subsidies.....	64	72	18	73	80
Aeronautical research and technology.....	316	330	80	339	364
Subtotal, air transportation.....	2,408	2,695	694	2,781	2,838
Water transportation:					
Shipping.....	537	637	162	712	415
Coast Guard.....	922	1,067	286	1,156	1,202
Subtotal, water transportation.....	1,459	1,703	448	1,868	1,616
Other transportation.....	74	77	19	71	80
Subtotal, transportation.....	10,442	13,994	3,898	14,865	14,259
Mortgage credit and thrift insurance:					
Department of Housing and Urban Development—mortgage insurance and related programs.....	3,199	1,630	389	982	984
Department of Agriculture—rural housing programs.....	-892	278	90	-462	177
Other.....	503	-630	-177	-1,167	-----
Subtotal, mortgage credit and thrift insurance.....	2,810	1,278	303	-647	1,160
Postal Service—payment to Postal Service..	1,877	1,690	431	1,459	1,459
Other advancement and regulation of commerce:					
Technology utilization.....	145	156	40	171	167
Economic and demographic statistics.....	77	95	24	103	109
Small business assistance.....	441	311	78	315	541
Other.....	276	333	67	321	319
Subtotal, other advancement and regulation of commerce.....	939	895	209	910	1,136
Deductions for offsetting receipts.....	-60	-55	-22	-89	-89
Total.....	16,010	17,801	4,819	16,498	17,925
ADDENDUM					
Off-budget Federal activities:					
U.S. Railway Association.....	34	-1	-1	-2	-----
Postal Service fund.....	1,112	1,843	730	1,421	-----
Housing for the elderly or handicapped fund.....	-13	-13	-4	111	356

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

port of the mortgage market, the subsidy to the Postal Service, and related regulatory activities. Outlays for commerce and transportation programs are estimated to be \$16.5 billion in 1977 and \$19.4 billion in 1978.

Ground transportation.—Total outlays for ground transportation are estimated at \$10.1 billion in 1977.

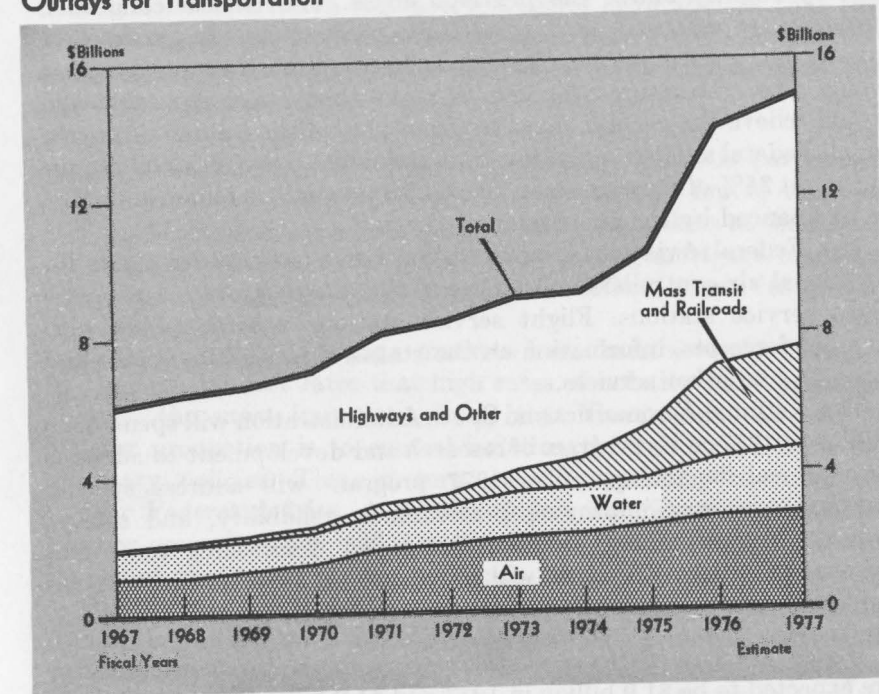
Highways.—Proposed 1977 and 1978 outlays, the highest in history, will increase by about \$300 to \$400 million annually. Obligations of \$6.7 billion are proposed for the Federal-Aid Highways program in 1977, an increase of over \$1 billion from the Administration's earlier legislative proposal but about \$1 billion below the unusually high 1975-76 levels. This level will be achieved by restraining authorizations to amounts necessary to control the growth of Federal spending in 1977 and beyond. This legislation, proposed last year, would consolidate the large number of non-Interstate programs into three broad programs and would thus increase local flexibility in the use of funds. Priority will be placed on completion of key interconnecting segments of the Interstate System. The Administration is withdrawing proposals to permit State takeover of \$1 billion of Federal motor fuel taxes in 1977.

A related tax expenditure estimated at \$0.6 billion in 1977 indirectly subsidizes highway travel by permitting an itemized deduction for State and local gasoline taxes.

Mass transit.—Proposed outlays for mass transit in 1977 total \$1.8 billion, a 16% increase over 1976. The increase is attributable to (1) past local actions to apply almost all transit formula grant funds to operating subsidies and (2) the accelerated use of Interstate Highway funds transferred to transit projects—principally the Washington, D.C., Metro. The budget proposes limiting to 50% the portion of transit formula grants that may be used for operating subsidies in 1977 and future years. This will foster use of formula grant funds for capital investment and replacement and will encourage local governments to restrain operating costs and to seek greater productivity. The budget proposes limits on Federal funds for Metro, which is due to begin service in 1976, and targets funds to make partially built segments operable earlier than now planned. Applications for other major transit projects will continue to be reviewed to assure that alternatives have been carefully analyzed and that equally effective, low-cost approaches are being considered.

Railroads.—Proposed comprehensive rail legislation provides the basis for Federal support of the Nation's rail freight system. Over the next 5 years, the United States Railway Association will provide a \$2.1 billion Federal investment in ConRail, the successor corporation

Outlays for Transportation



that will take over the assets of seven bankrupt railroads in the Northeast and Midwest in March 1976. Federal financial assistance in the form of loan guarantees will be provided in the rest of the country primarily to improve track and other fixed facilities. In addition, the Administration supports measures aimed at improving the rail freight system nationwide through mergers and consolidations.

Proposed outlays for Amtrak, which operates the Nation's intercity rail passenger service, will rise by \$122 million to \$462 million in 1977. The growth of operating subsidies accounts for \$49 million of this increase. However, service reductions are proposed on the least efficient routes, since operating losses would increase by \$100 million if the current route structure were retained. Amtrak's losses frequently exceed the full ticket price of parallel, unsubsidized transportation modes. The Administration recently proposed a \$1.2 billion 6-year program for upgrading Boston-New York-Washington rail passenger service. This proposal will improve reliability, energy efficiency, and ride comfort along this heavily used, relatively less subsidized route.

Air transportation.—Total outlays for air transportation are estimated at \$2.8 billion in 1977 and \$2.9 billion in 1978. The Administration proposes legislation to continue the airport and airway programs

at only slightly above the previous levels. The critical congestion problems experienced during 1969-70 when these programs were greatly increased have now subsided. The Administration's proposal would also restructure user fees to make them more equitable and would relieve the general taxpayer from part of the burden of paying for all Federal aviation operation and maintenance expenses by requiring about 25% of these expenses, which total over \$1.6 billion annually, to be financed by the air trust fund.

The Federal Aviation Administration's budget includes funds for additional air controllers and to begin a major program to automate flight service stations. Flight service stations provide pilots with weather forecasts, information on the status of navigational aids and airports, and other services.

The National Aeronautics and Space Administration will spend \$339 million in 1977 on its program of research and development to advance aeronautical technology. The 1977 program will address specific national concerns: improving performance, reliability, and safety; reducing aircraft energy requirements; and diminishing noise and exhaust pollution. Emphasis will be placed on development of technologies leading to aircraft that consume less fuel.

Water transportation.—Total outlays for water transportation are expected to be \$1.9 billion in 1977 and \$1.9 billion in 1978. Federal ocean shipping program expenditures will reach \$712 million in 1977, up from \$637 million in 1976. Ship construction subsidies help improve the international competitive position of U.S. shipbuilders while ship operating subsidies support greater U.S. flag participation in U.S. foreign trade.

Coast Guard outlays of \$1,156 million are concentrated upon replacement and renovation of capital equipment and facilities required to maintain current levels of service to the public. Major tasks include search and rescue, marine pollution control and abatement, provision of marine navigation facilities, and enforcement of U.S. laws and treaties.

The Administration will propose legislation to require waterway users to pay a share of the Federal cost of providing waterway facilities. Receipts resulting from this legislation are estimated at \$80 million in 1977.

Reform of transportation regulation.—Federal Government regulation of transportation has not adequately responded to changes in the industry and the general economy. Regulation has resulted in rigidity and in overprotection of the industry's interests, rather than in the protection of the public for which it was intended. The Administration's legislative proposals are designed to bring about far-reaching reform of economic regulation of airlines, railroads, and trucking. In

addition, transportation regulatory agencies have advised that they will pursue overall modernization of their procedures, increase consumer representation, improve analysis of costs and benefits, and speed their decisions.

Mortgage credit and thrift insurance.—Credit is particularly important to potential homebuyers since relatively few of them are able to pay the price of a home out of their own pockets at the time of purchase. Consequently, a smoothly functioning mortgage market is essential to the production of housing in sufficient quantities to meet the Nation's needs.

In recent years, mortgage markets have been severely disrupted by the high interest rates that high rates of inflation have produced. Clearly, the most important thing that Government can do for housing production is to control inflation through sound fiscal and monetary policies. This, in turn, requires spending restraint and smaller Federal deficits. A smaller deficit will not only curb inflationary pressures, but will also draw less of the Nation's limited supply of credit away from mortgage markets.

While laying the basis for a return to stable prices, the Administration has acted to alleviate housing credit problems caused by tight money. During calendar 1975, the *Government National Mortgage Association* (GNMA) made commitments to buy \$5 billion in mortgages bearing interest rates below prevailing market levels. This is aiding the purchase of 150,000 housing units. Mortgages purchased under the program are being resold to yield prevailing market returns, with GNMA absorbing the loss. In addition, the Administration recently announced that \$3 billion in mortgage purchase assistance will be made available to support new multifamily projects. The losses absorbed by GNMA in connection with mortgage purchase activities are estimated to be \$371 million in 1976, \$103 million in the transition quarter, and \$80 million in 1977. The budget assumes that there will no longer be a need for these temporary programs in 1977 as conditions in the mortgage market return to normal.

A succession of short-run measures designed to combat temporary dislocations in financial markets cannot assure the availability of adequate housing credit in the future. In addition to sound fiscal and monetary policies, a basic reform of the financial system is essential if the Nation's housing objectives are to be met. To this end, the Administration has urged passage of another major regulatory reform measure, the *Financial Institutions Act*. This legislation would enable financial institutions to compete more effectively by removing restrictions on the interest rates they may pay depositors and on the types of investments they may make. It would encourage investment in residential mortgages through a new tax expenditure,

a tax credit on mortgage investment income. The current tax provision that permits financial institutions to maintain excess bad debt reserves would be phased out. The net additional tax expenditure from these changes is estimated at \$0.3 billion in 1977.

The *Federal Housing Administration* (FHA) provides mortgage insurance for those families who should be able to fulfill the obligations accompanying a mortgage loan, but who are not adequately served by the private mortgage market. Heavy default rates experienced under some mortgage insurance programs—particularly those serving lower income families—contributed to the FHA's net outlays of \$1,088 million in 1975.

To reduce defaults and the dislocations that often accompany them, the Department of Housing and Urban Development (HUD) will provide additional subsidies to federally insured low- and moderate-income rental projects that are experiencing severe financial problems. Subsidies will also be provided to properties that HUD has already acquired through defaults, making it easier to return these properties to private ownership. This assistance will be provided from within the current funding level for the section 8 lower-income housing assistance program, and will not increase outlays under the program. However, by lowering defaults on FHA-insured mortgages, this extra assistance is expected to save \$1.9 billion in 1976, the transition quarter, and 1977, combined. FHA's net outlays for these periods are estimated at \$1,161 million, \$205 million, and \$830 million, respectively.

Most of the Federal Government's support for housing does not appear in the budget. *Government-sponsored enterprises*, such as the Federal National Mortgage Association and the Federal Home Loan Banks, are excluded from the budget because they are privately owned. These enterprises supplied \$4.8 billion for housing in 1975—nearly 13% of the net increase in residential mortgage credit. Federal loan guarantees support housing on a large scale (\$8.8 billion in 1975), but they do not generate budget outlays unless defaults occur. Loans to finance housing projects serving elderly or handicapped persons have been excluded from the budget by law, although they are financed in the same way as other Federal loan programs. The 1977 budget provides for \$375 million in new loan commitments for such projects.

Tax expenditures also are an important form of Federal support. The deductions for interest on home mortgages and for local real estate taxes are estimated to cost the Treasury \$4.7 billion and \$3.8 billion, respectively, in 1977. The 1975 Tax Reduction Act included a temporary credit for purchase of new homes. Although the cost of this provision is substantial—approximately \$0.6 billion in 1976—its effect on sales does not appear to be great.

The *Farmers Home Administration* provides direct and guaranteed housing loans in rural areas. It emphasizes assistance to lower income families through low-interest rehabilitation loans and assistance in the purchase of existing housing. In 1977, almost one-half of rural home ownership assistance funds will be used to aid the purchase of existing housing units, rather than for higher-cost new construction. In addition to direct Federal mortgage loans, an experimental program of loan guarantees is being undertaken to determine whether private capital can be effectively attracted to the rural housing market. Direct Federal mortgage loans will also be available through the Farmers Home Administration. A total of \$2.7 billion in direct and guaranteed loans will aid in the construction, acquisition, and improvement of 126 thousand rural housing units in 1977. The budget proposes termination of several relatively small and ineffective rural housing programs.

Postal service.—The Postal Reorganization Act of 1970 established the U.S. Postal Service as an independent agency. The general operations of the Postal Service are excluded from the Federal budget except for the Federal subsidy payment. This payment covers liabilities of the former Post Office Department for benefits for retired and disabled employees, public service costs, and carrying certain classes of mail at free or reduced rates. The recommended subsidy for 1977 follows the schedule that was established in the 1970 Act for transition to full-cost rates for certain second, third, and fourth class mail. It does not include additional subsidies to extend that schedule further.¹ Outlays for the payment to the Postal Service are expected to decline from \$1,690 million in 1976 to \$1,459 million in 1977, largely because of the phased transition to full-cost rates and the decision not to request funding for the extension of the phased transition. The Postal Service continues to face serious difficulties in achieving a balance between its costs and revenues. It will continue to explore ways to control its costs through such steps as closing marginal post offices, reducing overtime, and transferring employees from overstuffed operations to fill vacancies elsewhere.

Other advancement and regulation of commerce.—The primary effects of Federal actions on private business are through monetary and fiscal policy, tax policy, credit programs, and regulation.

¹ Section 3 of Public Law 93-328 provides that the budget shall also include separate statements of the amounts which the Postal Service requests to be appropriated for public service costs and carrying certain classes of mail at free and reduced rates. The Postal Service's request would extend the subsidy schedule at an added cost of \$19 million in 1976 and \$307 million in 1977. These amounts are shown in greater detail on pages 763 and 764 of the Budget Appendix. The President's budget does not recommend funding for this extension.

In some specific areas, however, Federal agencies do provide direct services to the private sector. Budget recommendations for these areas in 1977 reflect the President's desire to foster increased reliance on the efficient functioning of private markets and to moderate spending growth. Outlays for advancement and regulation of commerce are expected to total \$910 million in 1977, 2% more than in 1976.

In 1977, the *Small Business Administration* (SBA) will provide \$315 million of direct loans, a 10% reduction from 1976, and loan guarantees of \$2.3 billion, an increase of 28% over 1976. This SBA aid is expected to help 34,000 small businesses in 1977, compared to 28,000 in 1976. The SBA will provide more management assistance to firms participating in its programs and expand its efforts to better manage problem loans already in its portfolio. The Department of Commerce and SBA will continue their *programs to assist minority enterprises*.

The Federal Government also aids businesses through several large *tax expenditures*. Existing provisions were expanded temporarily to reduce rates of tax on the first \$50,000 of corporate profits in calendar 1975 to less than one-half of the rate that applies to profits in general. Although these lower rates aid all businesses, they especially help small businesses because the first \$50,000 of profits is of relatively greater importance to them. The Administration proposes that these lower rates be made permanent. The total tax expenditure resulting from favorable tax rates on the first \$50,000 of profits would then be about \$6.2 billion in 1977. Small businesses will also be aided by an Administration proposal to permit deferral of estate taxes in order to ease the dislocations these taxes can cause to small businesses and farms.

Some tax expenditures assist businesses primarily by providing incentives to investment. The credit for investments in business equipment was temporarily increased in 1975 for calendar years 1975 and 1976, and the Administration proposes that this increase be permanent. The resulting reduction in the 1977 tax payments of those firms and individuals who make these investments would be \$9.3 billion. Favorable tax treatment of most capital gains encourages investment generally and the retention of earnings by corporations in particular. The associated tax expenditures are estimated to total over \$7 billion in 1977.

The Administration is proposing other tax law changes to aid businesses. These include a plan to broaden stock ownership, a reduction in the rate of tax on most corporate profits from 48% to 46%, and measures to stimulate capital formation. Part 4 of the budget provides more information about these proposals.

MAJOR CREDIT PROGRAMS—COMMERCE AND TRANSPORTATION

[In millions of dollars]

Program	1975 actual	1976 estimate	TQ estimate	1977 estimate
Department of Housing and Urban Development—				
mortgage insurance:				
Direct loan disbursements	671	485	116	387
Direct loan repayments ¹	-29	-31	-9	-38
Direct loans outstanding, end of period	2,328	2,782	2,890	3,239
Guaranteed loans outstanding, end of period	85,424	83,443	82,566	78,675
Department of Agriculture—rural housing:				
Direct loan disbursements	3,076	3,124	879	4,088
Direct loan repayments ¹	-4,020	-2,991	-721	-4,869
Direct loans outstanding, end of period	842	974	1,131	350
Guaranteed loans outstanding, end of period	8,642	10,437	10,854	13,743
Maritime Programs:				
Guaranteed loans outstanding, end of period	2,366	2,950	3,100	3,550
Small Business Administration:				
Direct loan disbursements	348	462	106	456
Direct loan repayments ¹	-161	-329	-44	-334
Direct loans outstanding, end of period	1,718	1,851	1,913	2,036
Guaranteed loans outstanding, end of period	4,104	5,220	5,492	7,162

¹ Includes sales of loans.

COMMUNITY AND REGIONAL DEVELOPMENT

The Federal Government promotes the preservation and revitalization of communities and regions through numerous programs. These programs provide assistance to State and local governments for the construction of public facilities, the provision of public services, and economic development generally. Assistance for communities and individuals suffering the effects of floods and other natural disasters is also included.

Program Highlights

- Increase community development block grants by \$446 million to \$3.2 billion, in support of local community planning and development activities.
- Improve Indian tribal government planning and management in support of the Indian Self-Determination Act.
- Increase the number of areas in which federally subsidized flood insurance is available from 9,500 to 17,000 by the end of 1977.
- Discontinue funding of Department of Commerce countercyclical activities and reduce funding for new development assistance programs for which effectiveness has not been demonstrated.
- Begin implementation of the National Capital Pennsylvania Avenue development plan.

The Federal Government's impact on community and regional development is not limited to activities discussed in this function. Many programs administered by other Federal agencies help promote the social and economic development of the Nation's States and localities. These programs include, among others: highways, mass transit, and airports; flood protection, reclamation, agricultural land drainage, navigation, and hydropower projects; housing credit assistance; aid for local health, education, crime prevention, and recreation activities; defense contracting; operation and management of forests, parks, and the public domain; and assistance for water quality enhancement.

Outlays for community and regional development programs covered in this function alone will be \$5.5 billion in 1977 and approximately \$6.0 billion in 1978.

Community development.—Community development programs are designed to provide Federal resources to States and localities

COMMUNITY AND REGIONAL DEVELOPMENT

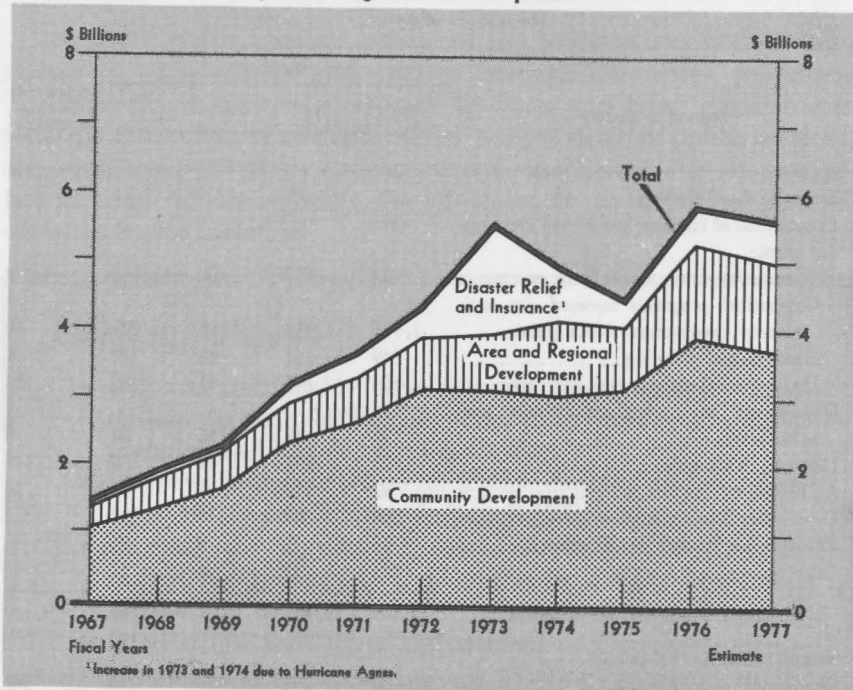
[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Community development:					
Department of Housing and Urban Development:					
Community development block grants.....	38	750	400	1,600	3,248
Categorical programs replaced by community development block grants.....	1,994	1,910	318	995	18
Research and planning.....	149	167	44	142	96
Departmental management and other.....	104	147	41	160	155
Department of Agriculture: Water and sewer grants.....	35	62	16	84	0
District of Columbia.....	193	202	42	186	115
ACTION.....	92	112	26	93	94
Community Services Administration.....	530	508	128	365	334
Pennsylvania Avenue development.....	1	1	*	25	38
Other.....	13	33	6	17	12
Subtotal, community development.....	3,149	3,892	1,021	3,667	4,110
Area and regional development:					
Department of Agriculture.....	-31	208	69	218	348
Department of Commerce.....	301	388	99	333	316
Indian programs.....	517	738	205	737	685
Appalachian programs.....	316	344	97	332	369
Other.....	1	1	*	*	1
Offsetting receipts.....	-192	-311	-85	-285	-285
Subtotal, area and regional development.....	912	1,368	385	1,335	1,432
Disaster Relief and Insurance:					
Funds appropriated to the President: Disaster relief.....	206	250	55	250	100
Department of Housing and Urban Development: Flood insurance and other.....	7	117	39	208	108
Small Business Administration disaster loans.....	177	190	30	89	91
Department of Agriculture.....	8	15	4	15	10
Subtotal, disaster relief and insurance.....	398	572	127	562	309
Deductions for offsetting receipts.....	-27	-30	-4	-32	-32
Total.....	4,431	5,802	1,529	5,532	5,819
ADDENDUM					
Off-budget Federal agency:					
Rural Telephone Bank.....	110	137	38	148	1,065

*Less than \$500,000.

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

Outlays for Community and Regional Development



for carrying out locally determined planning and development programs. Outlays for community development will be \$3.7 billion in 1977.

Under the *community development block grant program*, which replaced seven categorical grant and loan programs in 1975, localities are eligible to receive grants in support of locally designed planning and development activities. Funds are allocated by a formula based on objective measures of need, including population, degree of poverty, and housing overcrowding. Activities funded under the antecedent categorical programs are eligible for funding under the community development grant program. These include acquisition of real property, construction of public facilities, rehabilitation of structures, provision of social services, planning, and payment of the non-Federal share required by other Federal grant programs.

New commitments under the block grant program will total \$3.2 billion in 1977, an increase of \$446 million over the 1976 level and \$900 million above the 1973 level. This represents an unprecedented level of support for community development activities. Outlays reflect the rate at which State and local governments carry out projects and are expected to total \$1.6 billion in 1977 and \$2.4 billion in 1978.

Categorical programs replaced by block grants will continue to have outlays in connection with uncompleted projects, although these outlays are decreasing as more projects are completed.

Planning and management assistance will be provided through the comprehensive planning program in 1977. This assistance supports State and local planning and management programs concerned with urban and rural development. Planning and management activities can also be funded under the community development block grant program, reducing the amount of categorical support required for planning. Outlays for the comprehensive planning program will total \$75 million in 1977.

The *research* program of the Department of Housing and Urban Development supports the search for solutions to community development and housing problems. The 1977 research program provides for analysis of such topics as neighborhood preservation and local government management. Outlays for these and other research projects will total \$67 million in 1977.

In 1977, there will be no new budget authority for the Department of Agriculture's *water and sewer grants* due to the substantial funding provided in 1976, an amount sufficient to finance the program for 2 years. Outlays, however, will increase by \$22 million from 1976 to \$84 million in 1977 due to spending from prior year commitments.

The Federal Government will lend funds directly to the *District of Columbia* for approved capital projects not otherwise financed by the municipal borrowing authority provided by the Home Rule Act. In 1977, outlays will be \$186 million for such projects.

A start will be made in the revitalization of downtown Washington, D.C., through private and public activities envisioned in the 14-year Pennsylvania Avenue development plan. Development will take place under the direction of the Pennsylvania Avenue Development Corporation and will extend north of Pennsylvania Avenue between the Capitol and the White House. Outlays for land acquisition and development activities in 1977 are estimated to be \$25 million.

ACTION's domestic volunteer programs include Volunteers in Service to America (VISTA), University Year for ACTION (UYA), older Americans volunteer programs, and a broad range of special volunteer programs. Most of the volunteers work on projects designed to meet the needs of the disadvantaged. Where possible, local financial support is sought. In 1977, there will be approximately 23,500 full-time and 203,000 part-time volunteers participating in ACTION programs. These projects will emphasize local design and operation, attempt to increase the number of volunteers participating in community activities, and give special priority to encouraging older

citizens to volunteer. Federal outlays for ACTION's domestic programs are estimated to be \$93 million in 1977.

The Head Start, Economic Opportunity and Community Partnership Act of 1974 established the *Community Services Administration* (CSA) to succeed the Office of Economic Opportunity. CSA will administer community action and community economic development programs designed to meet the needs of the economically disadvantaged. The act provides for greater non-Federal financial support, permitting funding for 1977 to be maintained at the 1975 level. Additional non-Federal resources, based on State and local determinations of program effectiveness, may raise program levels. Federal outlays for CSA will be \$365 million in 1977, \$143 million lower than 1976 due to the requirement for an increased non-Federal share and the proposed elimination of duplicative categorical programs.

Area and regional development.—Programs in this category provide support primarily for rural development, American Indian Tribal governments and Appalachian development. Outlays for area and regional development are estimated to be \$1.3 billion in 1977.

Department of Agriculture.—Farmers Home Administration (FmHA) programs provide loans for business and industrial development in communities of less than 50,000 population, and loans and grants for water, sewer, and other community facilities in communities of less than 10,000 population. Many of these communities also receive Federal assistance under the community development grant program, as well as under other programs aimed at rural development. New loan commitments will exceed \$1 billion, although the outlay effect of those loans is reduced substantially by their sale to the Federal Financing Bank, which is estimated to be \$703 million in 1977. Total outlays for FmHA rural development programs will be \$218 million in 1977.

New loan commitments from the *Rural Telephone Bank*, which by law is excluded from the budget, will total \$180 million in 1977. Outlays, also off-budget, will be \$148 million in 1977.

Department of Commerce.—The Economic Development Administration (EDA) and the Regional Action Planning Commissions provide assistance to economically depressed areas and assist States and communities in meeting regional economic adjustment problems. Obligations for new EDA programs will be limited in 1977 until activities initiated in 1975 and heavily funded in 1975 and 1976 can be evaluated. Traditional EDA programs, such as public works, business development, technical assistance, and research will continue in 1977 but at lower funding levels. No funding is requested in 1977 for the countercyclical job opportunities program. Outlays for the

development assistance programs will be \$333 million. In addition, \$222 million in Department of Commerce outlays will result from prior year commitments for the job opportunities program.

Indian programs.—The major objectives of Federal Indian policy are to strengthen Indian autonomy, preserve community rights and relationships, and increase self-determination for American Indian Tribal governments. Toward these ends, the Indian Financing Act of 1974 provides for business development assistance, direct Federal loans, guaranteed loans, and interest subsidies to Indians. The Indian Self-Determination and Education Assistance Act of 1975 will further these objectives by enabling Indian communities to administer Federal programs serving them, pursuant to contracts with the Bureau of Indian Affairs (BIA). A newly authorized program of grants, training, and technical assistance will be instituted to strengthen tribal management and planning abilities. Outlays for this new program will total \$21 million in 1977, and additional funds are set aside to pay the overhead costs for tribes electing to take over the operation of BIA programs. In 1977, no new appropriations will be sought for BIA construction grants to local public schools attended by Indian children, and deferral through 1977 of existing appropriations will be proposed. This is being done because this program in part duplicates existing programs administered by the Department of Health, Education, and Welfare which assist public schools in reservation-impacted areas, and in part to slow the growth in Federal outlays. Outlays for Indian programs in this subfunction will be \$737 million in 1977.

The *Appalachian Regional Development Commission* provides a framework in which 13 Appalachian States, from Mississippi to New York, and the Federal Government work together to promote the economic development of the region. In 1977, major emphasis will be placed on construction of the Appalachian development highway system, which involves corridor highways as well as access roads. For nonhighway programs, the States will continue to have the flexibility to emphasize those particular activities that are most important to their citizens. These include activities for health, education, and community facilities. In 1977, outlays for Appalachian development will be \$332 million.

Disaster relief and insurance.—Although State and local governments and the private insurance industry are primarily responsible for financing recovery from such natural disasters as floods, hurricanes, and tornados, Federal insurance and relief are available to supplement these resources when they are insufficient. Outlays for disaster relief and insurance are estimated to be \$562 million in 1977.

The *National flood insurance program* is designed to reduce the economic hardship resulting from floods. It is available for communities with flood hazard areas that are willing to take flood protection actions. Under the program, flood insurance on structures in participating localities is provided at rates that are subsidized by the Federal Government. Communities adopt flood plain management plans in order for their citizens to qualify for the insurance premium subsidies. This program was expanded in 1973, and there are currently more than 9,500 participating communities. By the end of 1977, it is estimated that there will be 17,000 communities participating. Most of the estimated \$208 million in outlays in 1977 under this program will be for actual claims and the insurance premium subsidies.

The Disaster Relief Act of 1974 broadened the relief that the Federal Government may provide to include grants to persons unable to meet serious needs arising from disasters and block grants for restoration of public facilities. Outlays depend upon the incidence and severity of uninsured losses from natural disasters and are estimated to be \$250 million in 1977. The *Small Business Administration* and the *Department of Agriculture* also provide loans for disaster relief, and outlays for these programs are estimated to be \$104 million in 1977.

Tax expenditures.—The Administration is proposing a temporary tax incentive to encourage investment in construction of new facilities and expansion of older facilities in areas of the highest unemployment. Both business equipment and nonresidential structures would be eligible for the incentive, which is estimated to result in \$0.3 billion of reduced tax revenues in 1977.

The tax exempt status of interest on industrial revenue bonds will allow communities to attract industry through favorable borrowing terms. The estimated 1977 cost of this tax expenditure is \$0.3 billion.

MAJOR CREDIT PROGRAMS—COMMUNITY AND REGIONAL DEVELOPMENT

[In millions of dollars]

Major credit program	1975 actual	1976 esti- mate	TQ esti- mate	1977 esti- mate
Community development:				
Department of Housing and Urban Development:				
Direct loan disbursements.....	626	730	152	700
Direct loan repayments.....	-606	-623	-154	-725
Direct loans outstanding, end of period.....	305	413	115	89
Guaranteed loans outstanding, end of period.....	3,787	3,512	3,334	2,656
Area and regional development:				
Farmers Home Administration:				
Direct loan disbursements.....	510	739	254	678
Direct loan repayments.....	-693	-762	-265	-744
Direct loans outstanding, end of period.....	230	207	197	131
Guaranteed loans outstanding, end of period.....	1,629	2,594	2,913	3,712
Economic Development Administration:				
Direct loan disbursements.....	17	31	8	32
Direct loan repayments.....	-19	-23	-6	-24
Direct loans outstanding, end of period.....	474	482	484	493
Guaranteed loans outstanding, end of period.....	123	126	126	129
Indian Financing Act:				
Direct loan disbursements.....	9	34	3	13
Direct loan repayments.....	-1	-2	-1	-4
Direct loans outstanding, end of period.....	36	68	70	80
Guaranteed loans outstanding, end of period.....	0	102	99	134
Disaster relief and insurance:				
Small Business Administration:				
Direct loan disbursements.....	158	230	65	114
Direct loan repayments.....	-140	-143	-36	-148
Direct loans outstanding, end of period.....	1,357	1,444	1,473	1,439
Guaranteed loans outstanding, end of period.....	8	9	9	10

EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES

This function includes those Federal programs that promote the general extension of knowledge and skills and assist individuals in becoming productive members of society. Most programs in this function are designed to help States and localities provide services to individuals. A small portion of these outlays are for direct cash benefits or physical facilities. Outlays for these programs are expected to be \$18.9 billion in 1976, \$16.6 billion in 1977, and \$15.3 billion in 1978.

Program Highlights

- Consolidate, under a new Financial Assistance for Elementary and Secondary Education Act, 27 separate grants for education into a single flexible grant to States, without matching requirements, primarily for use in helping disadvantaged and handicapped children.
- Convert the social services program into a block grant under a proposed Financial Assistance for Community Services Act that would remove matching requirements and allow States more flexibility in providing services to the needy.
- Provide \$1.1 billion to give 1.3 million needy students basic opportunity grants of up to \$1,400 each so they can go to the college of their choice.
- Provide 515,000 training and employment opportunities in 1977 under the regular State and local programs of the Comprehensive Employment and Training Act.
- Continue the temporary employment assistance program through calendar year 1976, and then, as the economy continues to improve, phase it out by September 30, 1977.
- Provide \$250 million in grants and technical assistance to improve education in school districts that are in the process of eliminating discrimination.
- Reform the education impact aid program to assure that Federal funds are directed only toward those school districts burdened by Federal activities.

EDUCATION

States and localities have the principal responsibility for public education. The Federal Government, however, helps to assure that all Americans have equal access to educational facilities and provides funds for special educational services for the disadvantaged and the

handicapped. Outlays for Federal education programs are estimated to be \$8.1 billion in 1976, \$7.6 billion in 1977, and \$7.5 billion in 1978. Reduced outlays result from actions proposed in 1976 to limit Federal programs to their proper role and from selected reductions in non-priority areas in 1977. Substantial sums are provided for education or educationally related activities in programs classified under other functions, including \$4.2 billion for veterans educational benefits and \$2 billion for school lunches. Special Analysis I, Federal Education Programs, discusses all these activities.

EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Education:					
Elementary, secondary, and vocational education:					
Financial Assistance for Elementary and Secondary Education Act (proposed legislation).....				294	3,300
Aid to education agencies.....	4,193	4,158	866	3,903	3,918
Proposed legislation ²				-241	-2,361
Child development.....	441	478	130	472	478
Subtotal, elementary, secondary, and vocational education.....	4,634	4,636	996	4,428	5,335
Higher education:					
Student aid and institutional support....	1,928	2,537	378	2,173	2,010
Special institutions.....	122	144	33	125	135
Subtotal, higher education.....	2,050	2,681	411	2,298	2,145
Research and general education aids:					
Proposed legislation ²				-26	-137
Other.....	947	824	233	873	973
Subtotal, research and general aids....	947	824	233	847	786
Subtotal, education.....	7,631	8,141	1,640	7,573	8,266
Training, employment, and labor services:					
Training and employment:					
Temporary employment assistance.....	319	2,331	485	1,065	
Training and employment program activities.....	2,926	3,469	1,021	2,868	2,864
Work incentive program.....	314	350	80	315	315
Proposed legislation.....				-55	-55
Job opportunities program.....	22	175	80	222	
Federal-State employment service.....	482	550	138	569	569
Subtotal, training and employment....	4,063	6,874	1,804	4,984	3,693
Other labor services.....	259	326	81	362	366
Subtotal, training, employment, and labor services.....	4,321	7,200	1,885	5,346	4,060

EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES—Continued

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Social services:					
Financial Assistance for Community Services Act (proposed legislation).....				2,500	2,500
Grants to States for social services.....	2,048	2,375	609	2,514	2,515
Proposed legislation ²				-2,460	-2,460
Rehabilitation services.....	817	730	147	775	777
Services for the elderly and other special groups.....	435	491	123	426	328
Proposed legislation (Financial Assistance for Health Care Act).....				-25	-25
Allied services (proposed legislation).....				5	20
Subtotal, social services.....	3,301	3,596	880	3,735	3,655
Deductions for offsetting receipts.....	-5	-38	-1	-38	-38
Total.....	15,248	18,900	4,403	16,615	15,943

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

² Financial Assistance for Elementary and Secondary Education Act.

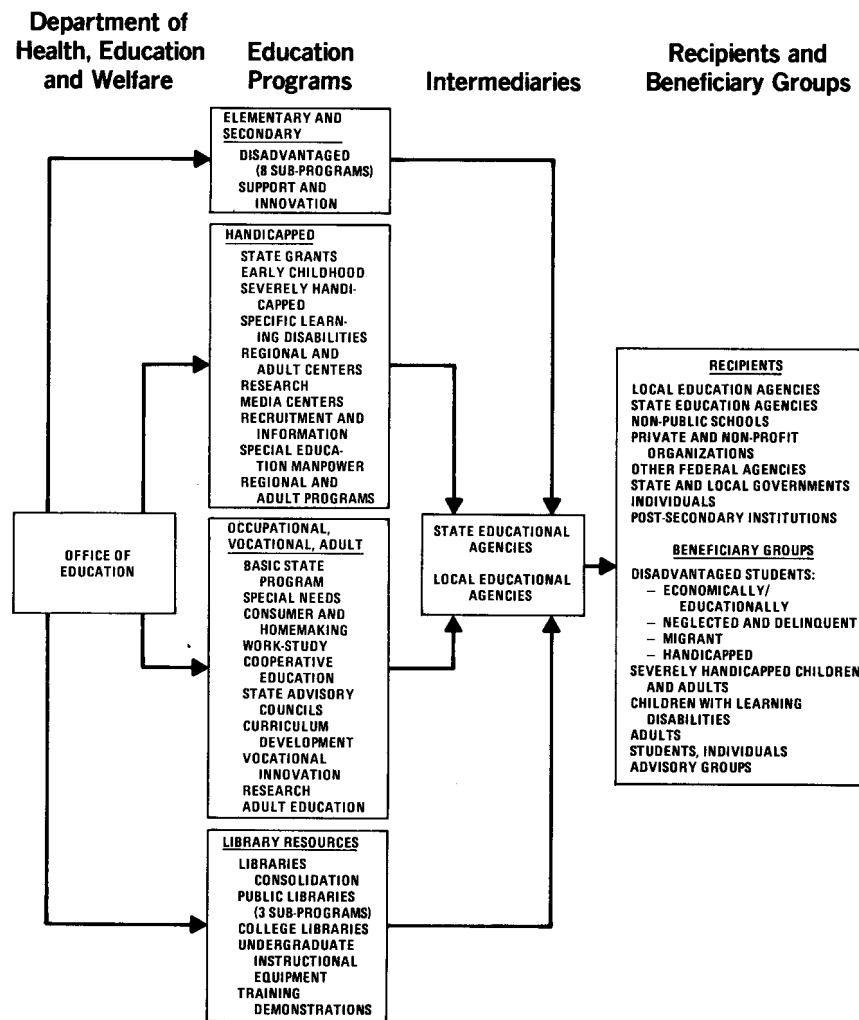
³ Financial Assistance for Community Services Act.

Elementary, secondary, and vocational education.—These programs provide assistance to State and local educational agencies, either through formula grants or specific, discretionary project grants. The greatest share of this assistance helps to educate the disadvantaged and the handicapped.

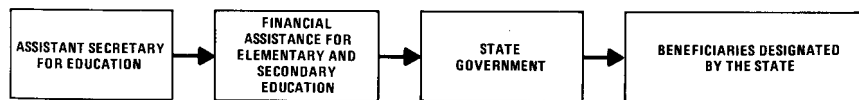
Aid to education agencies.—The 1977 budget includes a proposed Financial Assistance for Elementary and Secondary Education Act to consolidate most formula and some project grants so that decisions on the use of Federal funds for education can be better integrated with State and local priorities and funding. As shown by the chart on page 119, the new program would consolidate 27 grant programs in the following major areas: elementary and secondary education, education for the handicapped, vocational and adult education, and library resources. Funds would not have to be matched by the States and would be distributed equitably by formula. Each State would be required to develop a plan showing how the Federal funds will be used, and to report on the actual use of funds and accomplishments. Most of the funds would have to be used to educate the disadvantaged and the handicapped. So that States have time to plan the use of these funds, they would be provided in the fiscal year prior to the school year in which these funds will be used. Additional funds provided for this initiative would increase 1978 outlays by \$100 million.

Flow of Federal Education Dollars

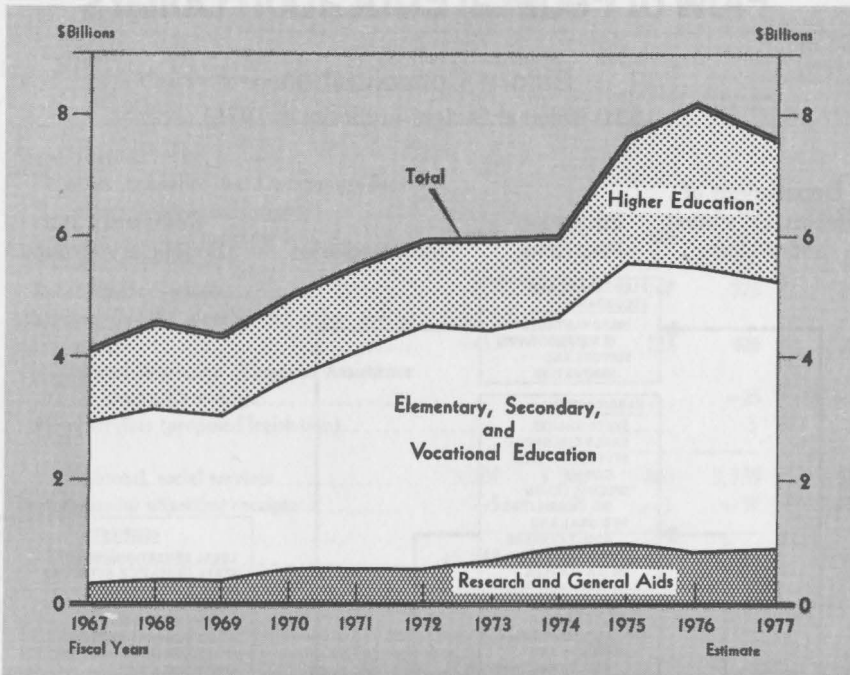
Before Consolidation
(\$3.0 Billion in Budget Authority in 1976)



After Consolidation
(\$3.3 Billion in Budget Authority in 1977)



Outlays for Education



The Administration is again proposing to reform the impact aid program. Recognizing that Federal activities provide an economic benefit to host communities, the reform would limit Federal aid to those school districts where free education is provided for children whose parents both live and work on Federal property. Since Federal property is exempt from local taxes, these families do not contribute to the cost of education, as other families do, and Federal contributions are fully justified. These proposals would save an estimated \$285 million in 1977 and approximately \$330 million in 1978.

Budget authority of \$250 million is requested to provide assistance to those school districts that are in the process of eliminating discrimination. This assistance is aimed at improving the achievement of students, while providing for equality of educational opportunity.

Child development.—Federal funds foster research, demonstration, and service programs that aid the development of preschool children. In 1977, the head start preschool program will continue to serve about 349,000 children. Programs to curb child abuse will also be tested in 1977.

Higher education.—The Administration's higher education programs will concentrate on providing assistance directly to students,

rather than to educational institutions. Total outlays will be \$364 million lower in 1977 than in 1976, primarily because no further capital contributions for direct loans are proposed as greater reliance is placed on student grants and guaranteed loans.

The 1977 budget includes \$1.1 billion in budget authority for basic educational opportunity grants of up to \$1,400 each for 1.3 million undergraduate students in the 1977-78 school year. This compares to \$1.0 billion requested in 1976 to support 1.1 million students. In addition, budget authority of \$44 million in 1977 is requested for the State student incentive grant program that would provide assistance to 176,000 needy students. Budget authority of \$250 million for work-study would help 652,000 students obtain part-time employment. Legislation is proposed to increase the share of the employment cost borne by the participating institutions from 20% to 50%, over a 3-year period. This would permit Federal funds to serve 14% more students.

Budget authority of \$400 million in 1977 for the guaranteed student loan program would help to provide an estimated \$1.3 billion in loans to aid about 1 million students in the 1976-77 school year. To assure an adequate supply of private capital for student loans, legislation is proposed to increase the maximum interest rate chargeable by banks from 10% to 11%. Because of the availability of the guaranteed student loans and \$225 million available in 1977 from prior funds, no further capital contribution is requested for the national direct student loan program.

Tax expenditures totaling over \$1.5 billion in 1977 also support higher education. The two largest of these are the deductibility of contributions to educational institutions and the personal exemption allowed parents with full-time student dependents over 18 years of age.

Special institutions.—Federal support is requested for construction of the Kendall School for Deaf Children to be located in the District of Columbia. Basic support for the National Technical Institute for the Deaf, Gallaudet College, and Howard University will be continued.

Research and general education aids.—Funds in this category provide support for educational research and development, cultural activities, special projects that focus on national needs in education, and program administration. Outlays of the National Institute of Education are estimated at \$88 million in 1977, up \$18 million from 1976. These funds would support studies on basic skill development; education and work; finance, productivity and management; and educational equity. They also support the dissemination of research results and other information. The National Foundation on the Arts

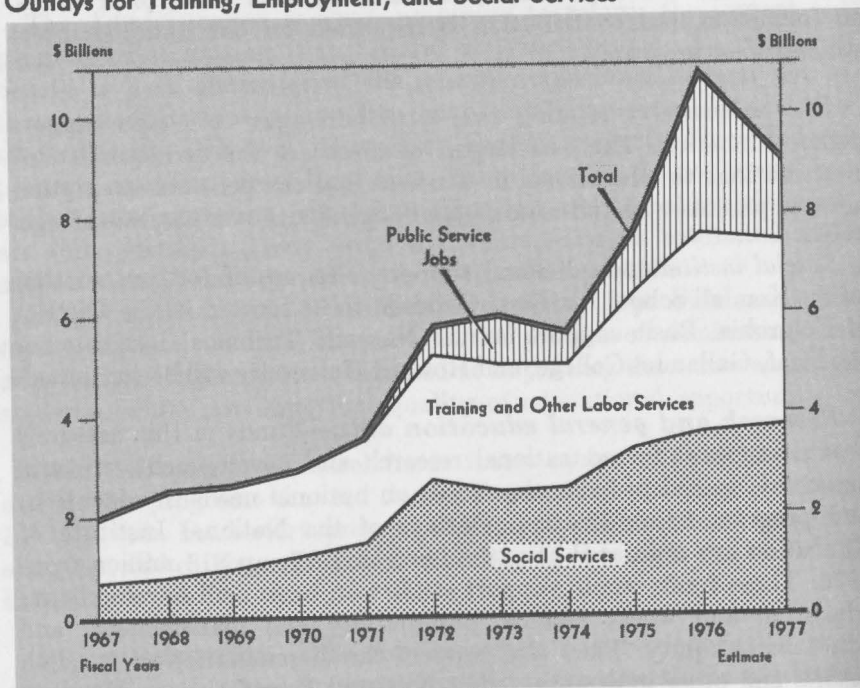
and the Humanities will spend approximately \$191 million in support of cultural activities in 1977. Outlays of \$114 million would support the activities of the Smithsonian Institution. Under the newly enacted Public Broadcasting Financing Act of 1975, two dollars of Federal funds will match every five dollars of private contributions to the public broadcasting system up to specified limits. In 1977, outlays are estimated at \$70 million and in 1978, \$80 million.

TRAINING, EMPLOYMENT, AND LABOR SERVICES

The Federal Government finances programs that help individuals to obtain jobs via training and employment services or through the provision of temporary public service jobs. It also sets and enforces minimum wage and other standards regulating employment and labor-management relations practices. Unemployment compensation programs are included and discussed in the income security function.

Training and employment.—Federal funds are provided to States and localities for programs to train the unemployed and the disadvantaged, to help those seeking jobs find work, and to finance public service jobs. Outlays for these programs in 1977 are expected to be \$5.0 billion, \$1.9 billion less than in 1976, because of the phase-

Outlays for Training, Employment, and Social Services



down of public service jobs as regular employment continues to increase.

Temporary employment assistance.—In response to the President's request, the Congress, in December 1974, authorized a temporary public service jobs program as one part of a series of efforts to bring additional aid to the unemployed. Appropriations through June 30, 1975, made \$2.5 billion available for about 260,000 jobs. Another 50,000 jobs are funded from other training and employment programs. The budget provides for additional budget authority of \$1.7 billion for temporary employment assistance in 1976. This authority will permit the continued operation of the program until January 1977, with a gradual phaseout through September 1977, as the economy continues to improve. In order to focus this additional aid where the need is greatest, funds will be distributed in areas with rates of unemployment over 6.5%, and the Federal contribution to annual wages will be limited to \$7,000.

Training and employment program activities.—In 1977, \$2 billion will be spent by States and localities on regular programs under the Comprehensive Employment and Training Act of 1973 (CETA). These funds will provide about 515,000 years of training and work experience through institutional training, remedial education, on-the-job training, job development, job matching, vocational counseling, and supporting services. In 1976, outlays for these programs are expected to be \$495 million higher due to the effect of startup delays on 1975 spending. As State and local agencies sponsoring CETA programs gain experience in planning and managing these programs, they are able to focus more attention on tailoring activity to the needs of the local labor market and on improving the quality of program operations.

About \$400 million of the total outlays expected in 1977 will be for national training and employment programs. These include programs for migrant workers and Indians, as well as research and evaluation projects, and the Job Corps.

A special summer youth employment program will be funded in both 1976 and 1977. Preliminary outlay estimates for the summer of 1976 are \$440 million to support 740,000 jobs, and for 1977, \$400 million to support 670,000 jobs.

Work incentive program (WIN).—This program provides help in obtaining jobs to those receiving aid to families with dependent children (AFDC). In 1975, jobs were found by 171,000 WIN program participants. Every employable AFDC recipient must register for the

WIN program. Child care and other supportive services help enable recipients to seek or accept jobs. Welfare recipients are counseled on effective methods for obtaining jobs. Proposed legislation would insure that each employable AFDC recipient is engaged in an active job search. Under the proposed legislation, the WIN program would no longer fund work and training services. Registrants would still be eligible to receive such services under CETA. Supportive services for WIN recipients funded separately through this program would be limited to those required for the job search and the first 30 days of employment. As a result of these legislative changes, outlays for the program are expected to be reduced by \$55 million in 1977, and by a similar amount in 1978.

Job opportunities program.—This program was enacted in December 1974 as one of the temporary programs to help the unemployed get jobs. Federal agencies submitted proposals to the Department of Commerce for accelerated or expanded projects to provide added employment. The Department transferred funds to agencies that had proposals that appeared to have the best prospects of meeting the goal of rapidly creating additional employment. About 100,000 employment opportunities were initially estimated to result from the \$500 million appropriated in 1975 and 1976. The projects selected are scheduled to be completed by the end of 1977 in order to provide jobs while they are most needed. However, past experience with similar projects would indicate that a large number of the projects may continue into 1978 or later.

Federal-State employment services.—The total cost for State offices providing job-matching services to workers and employers is paid by the national government. In 1975, the Employment Service placed people in 4.2 million jobs and in 1977 expects to achieve 4.4 million placements. Outlays in 1977 are estimated at \$569 million, \$20 million more than in 1976. A major study will analyze what the future direction of the Employment Service should be. This study is expected to be completed by 1979.

Other labor services.—The Federal Government establishes and enforces basic standards affecting the relationship between employee and employer, such as minimum wages, overtime payments, equal pay for equal work, and welfare and pension plan operation. It also administers laws designed to assure fair practices in labor management relations, and gathers and disseminates statistics on employment, unemployment, and prices. Outlays for these services are estimated at \$362 million in 1977, \$36 million more than in 1976.

SOCIAL SERVICES

Social services.—Grants to States for social services, authorized under Title XX of the Social Security Act, provide support for services to poor individuals to enhance their self-sufficiency. Federal assistance is provided to States and localities, which have the primary responsibility for administering this program within the framework of Federal regulations. In order to allow greater flexibility and to strengthen the initiative of the States, a Financial Assistance for Community Services Act is proposed to convert both the social services and training grants under public assistance into a single \$2.5 billion block grant. Funds would be distributed among States under the current formula. The present 25% State matching requirement and all unnecessary restrictions on State governments would be eliminated. States could thus operate their social service programs in the ways they find best serve the needy. Services provided would continue to include family planning, preparation and delivery of meals, transportation, counseling, child care, and services to meet the special needs of the aged, handicapped, mentally retarded, alcoholics, and drug addicts.

Rehabilitation services.—Outlays for vocational rehabilitation services to the physically and mentally handicapped are estimated to increase \$45 million over 1976 to \$775 million in 1977. The President has called a White House Conference on Handicapped Individuals to be convened in December 1976 in order to stimulate a national assessment of problems of the handicapped and to develop recommendations for improvement.

Services for the elderly and other special groups.—Outlays for these programs in 1977 are estimated at \$401 million. Special programs for the aging are estimated to provide more than 290,000 meals daily, an increase of 90,000 over 1976. These programs also provide services necessary to help older people secure and maintain independence in a home environment and prevent or delay institutionalization. Funds are also included to continue demonstrating new approaches to the provision of services that meet the needs of special groups such as runaway youths, Indians, and Alaskan and Hawaiian natives.

The Allied Services Act has been proposed to encourage coordination of all human service delivery programs at the State and local level. Under this act, States could receive grants for projects to demonstrate how the delivery of health, rehabilitation, and other human service programs could be brought together to improve service to State or local residents. They would also be able to transfer limited amounts of Federal funds among specified programs to facilitate integrated service demonstration.

HEALTH

The health function includes programs that finance and provide health services (primarily for the aged and poor), support health research, pay for the training of health care personnel, and support the prevention and control of health problems. Outlays for Federal health programs are estimated at \$34.4 billion in 1977, an increase of \$2.3 billion or 7% over 1976. Outlays in 1978 are expected to reach \$37.7 billion, primarily reflecting increases in the medicare program and an additional \$500 million for the proposed new Financial Assistance for Health Care Act.

Program Highlights

- Initiate a \$10 billion program consolidating 16 health grant programs, including medicaid, through the Financial Assistance for Health Care Act, so that States will have greater flexibility in meeting the health care needs of the low-income population.
- Provide catastrophic protection for the elderly and disabled through medicare by limiting an individual's payments to \$500 per year for hospital and nursing home care and \$250 annually for doctors' fees.
- Slow health cost inflation by limiting medicare reimbursements for health care services and requiring States to undertake health planning and cost control activities under the Financial Assistance for Health Care Act.
- Reform medicare cost sharing to provide needed program funding and to help assure that hospitalization and medical services are medically necessary.

The 1977 budget for health is based on a policy of providing and improving access to health services for aged and disabled individuals through medicare and for the low-income population under the proposed Financial Assistance for Health Care Act.

General health financing assistance.—The new Financial Assistance for Health Care program will have budget authority of \$10 billion in 1977. Estimated outlays in 1977 are \$9 billion. No State or local matching will be required. The 16 health programs to be consolidated are shown in the chart on page 128. Funds will be allocated to the States under a formula that will assure a more equitable distri-

HEALTH

[In millions of dollars]

Program or agency	Outlays				Recom- mended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
General health financing assistance:					
Financial Assistance for Health Care Act (proposed legislation).....				9,001	10,002
Health care services:					
Financing health services:					
Medicare.....	14,781	17,748	4,963	21,877	23,038
Medicare improvements of 1976 (pro- posed legislation).....		-315	-401	-2,231	-10
Medicaid.....	6,840	8,184	2,220	9,292	9,292
Proposed legislation ²				-9,292	-9,292
Other financing.....	1,371	1,550	341	1,338	1,425
Proposed legislation ²				-234	-703
Providing health services directly.....	412	470	145	502	504
Subtotal, health care services.....	23,405	27,637	7,268	21,252	24,255
Health research and education:					
Health research.....	1,835	2,091	507	2,203	2,189
Health education and training.....	842	907	145	594	523
Subtotal, health research and educa- tion.....	2,677	2,998	652	2,798	2,712
Prevention and control of health problems:					
Consumer safety.....	435	493	133	497	496
Occupational safety and health.....	196	246	68	259	265
Preventing and controlling diseases.....	252	245	59	203	207
Proposed legislation ²				-23	-58
Subtotal, prevention and control of health problems.....	883	983	260	936	911
Health planning and construction:					
Health planning.....	130	119	37	134	130
Proposed legislation ²				-55	-96
Health construction.....	557	440	75	360	92
St. Elizabeths Hospital construction and renovation (proposed legislation).....				8	75
Subtotal, health planning and construc- tion.....	687	559	113	448	201
Deductions for offsetting receipts.....	-5	-39	-1	-41	-41
Total.....	27,647	32,137	8,291	34,393	38,038

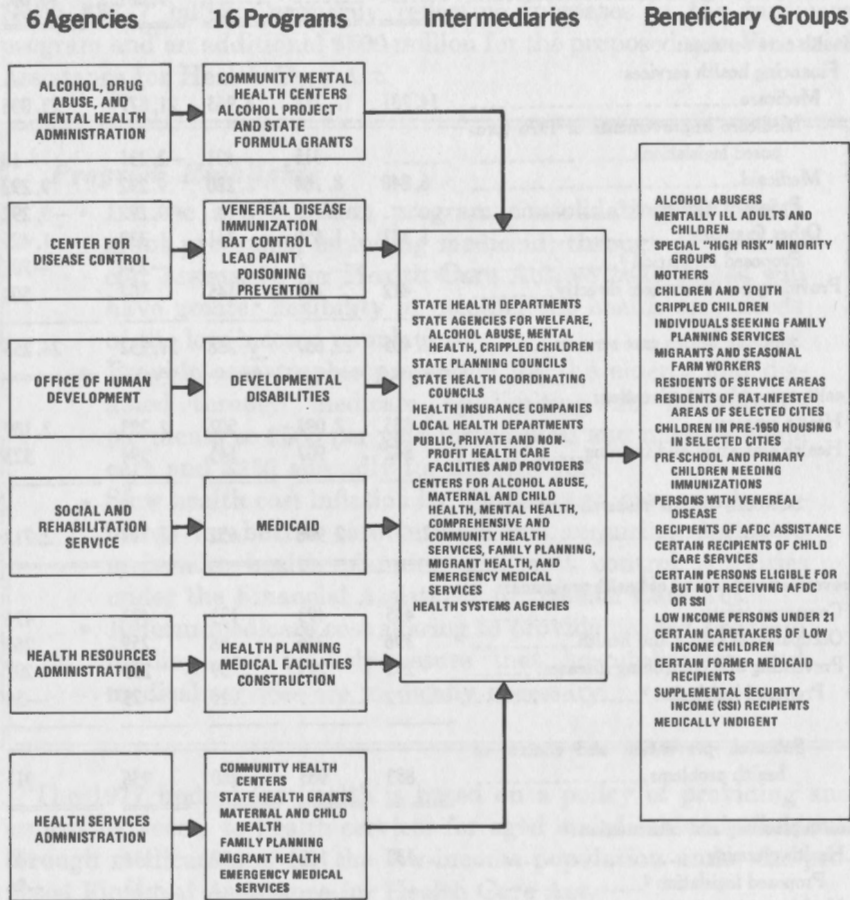
¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

² Financial Assistance for Health Care Act.

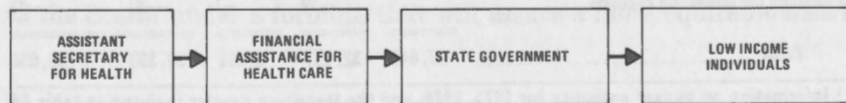
Flow of Federal Health Services Dollars

Before Consolidation
(\$9.2 Billion in Budget Authority in 1976)

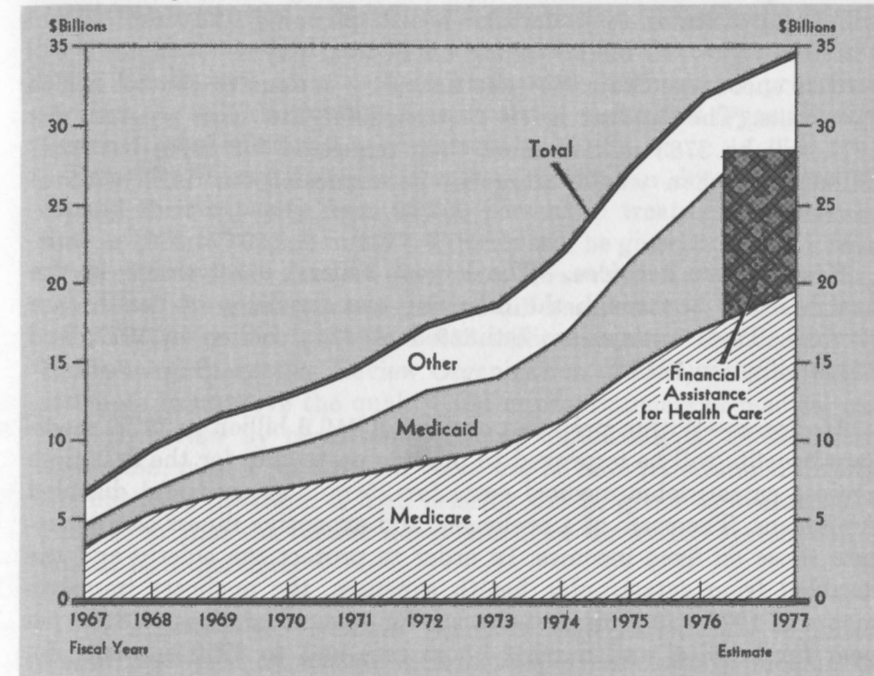
Department of Health,
Education and Welfare



After Consolidation
(\$10 Billion in Budget Authority in 1977)



Health Outlays



bution of Federal health services spending. The new legislation will provide for a gradual shift from the current distribution to a more equitable allocation. No State will receive less in 1977 than it did in 1976. Funds must be used primarily to meet the health needs of low-income persons, but may also be used for other health purposes.

Existing programs provide an inequitable and inefficient basis for assisting States and localities in dealing with the health problems and needs of the low-income population. Under current programs, estimated Federal health funding per capita for the population below the poverty line—the group least able to cope with the rising costs of health care—varies by State from over \$800 to under \$200, depending on the matching resources the particular State provides. Furthermore, current narrow categorical programs inequitably single out for special Federal assistance certain segments of the population or certain communities from many others with equal or greater need for assistance. In addition, the costs of health services in some federally supported health centers appear to be substantially above those of the private sector.

Under the Financial Assistance for Health Care Act, States will have broad flexibility to meet health needs. They will be able to develop a comprehensive strategy for meeting health needs on the basis of

planned priorities. In order to hold down rising health costs, the Act will require States to undertake health planning and cost control activities. The \$10 billion ceiling on Federal payments in 1977 will further encourage States to take necessary actions to control health care costs. The funding levels requested for the new program for 1977 will be \$783 million more than requested for 1976, but \$227 million less than would otherwise be requested for 1977 without restraints.

Health care services.—The largest Federal involvement in the health sector is through the financing and provision of health care services. Total outlays are estimated at \$21.3 billion in 1977, and \$23.4 billion in 1978.

Medicare.—Within proposed outlays of \$19.6 billion in 1977, medicare benefits will be improved to provide protection for the first time against catastrophic medical costs for 25 million aged and disabled Americans. The costs of a prolonged and expensive illness can devastate those on fixed incomes. In order to protect the elderly and the disabled from catastrophic health expenses, the medicare improvements of 1976 will limit cost-sharing for covered services to \$500 per year for hospital and nursing home care and to \$250 annually for physicians' services.

The inflation of health costs has been particularly rapid since the end of the economic stabilization program controls in April 1974. During the past year alone, hospitals have increased their charges by 13%, and physicians have raised their charges by 11%. Federal programs, through reimbursement policies and additional spending, have contributed to this inflation. The medicare improvements of 1976 will limit increases in medicare payment rates to assure that the Federal Government helps slow down health cost inflation. The legislation would limit increases in payments to 7% per day for hospitals and to 4% for physicians' services. Cost sharing reforms are also proposed to provide financial incentives against overutilization. Under these reforms, beneficiaries would continue to pay a deductible representing a day's hospital costs, but would also pay 10% of the remainder of hospital charges up to the proposed maximum. For physicians' services, beneficiaries would continue to pay an annual deductible (proposed to rise as social security benefits increase) and the current 20% of additional charges, up to the proposed maximum.

In addition to supporting greater economy in health care costs and utilization, these measures will hold medicare expenditures in 1977 to \$2.2 billion less than the anticipated level without restraining measures. Even with these restraints, medicare spending will increase \$2.5 billion to over \$22 billion in 1978.

Other financing.—Outlays for the health maintenance organization (HMO) program in 1977 will total \$20 million. This demonstration program supports HMOs, which are based upon the concept of delivering health care on a prepaid basis with emphasis on preventive services. New HMO funding commitments under this 5-year Federal demonstration effort will be completed by 1977.

Federally funded facilities for treating civilian drug abusers will expand their capacity from 95,000 persons in treatment at any one time in 1976 to 102,000 in 1977. Priority will be given to treating those forms of drug abuse that are most costly to society. Research will focus upon evaluating the effectiveness of different methods of treatment.

In 1977, direct obligations of \$52 million are recommended for the Professional Standards Review Organization (PSRO) program which attempts to improve the quality and appropriateness of medical care through review by physician-sponsored organizations. Under recent legislation, most PSRO review costs will be indirectly funded through the medicare program. A high priority will be given to evaluation of PSROs so that the further development of the PSRO system can be guided by experience.

Tax expenditures.—Federal tax laws help individuals to obtain health insurance by excluding from employees' taxable income the health insurance premiums paid by their employers. They also reduce health care costs to individuals by permitting itemized deductions for certain expenses for health care and health insurance premiums. In 1977, the revenue loss from these tax expenditures is estimated at \$4.2 billion for employer contributions and \$2.1 billion for itemized medical deductions.

Providing health services directly.—In addition to financing medical services, the Federal Government provides some medical care directly.

An estimated \$349 million will be spent in 1977 on the provision of medical services to over one-half million American Indians and Alaska Natives; this does not include funds in other Federal health programs that are spent for the care of Indians and Alaska Natives. Funding for Indian health services has increased 226% in the last 8 years, from \$107 million in 1969 to \$349 million in 1977. While many serious health-related problems generally associated with reservation conditions remain, significant advances in overall health status have occurred in this 8-year period. For instance, there has been a 30% decline in infant death rates and a 32% decline in tuberculosis cases.

Legislation will be submitted to transfer to community use or close the eight Public Health Service hospitals. Care to Federal beneficiaries will be provided more efficiently on a contract basis. In addi-

tion, responsibility for the health care of Coast Guard personnel will be transferred to the Department of Transportation, and the Department of Justice will begin a gradual assumption of responsibility for providing health care to Federal prisoners.

Legislation is being proposed to transfer St. Elizabeths Hospital from the Federal Government to the District of Columbia in a few years. The legislation will authorize funds in 1977 for renovation and new construction at the hospital in order to obtain accreditation before the transfer occurs. The Federal Government will continue for several years to subsidize the operating costs of the hospital and will reimburse the District fully for the treatment of Federal beneficiaries. Over 85% of the inpatient population at the hospital is composed of District residents, and virtually all of its outpatient activity is devoted to District residents.

Outlays for the National Health Service Corps (NHSC) will total \$17 million. The NHSC program demonstrates ways in which physicians and other health professionals can be attracted and retained in critical health manpower shortage areas. The number of NHSC health professionals will increase from 551 in 1976 to 676 in 1977.

Health research and education.—Programs for health research and education include support for research, as well as training and education of health care personnel.

Health research.—Outlays for research will be \$2.2 billion in 1977. Current levels of effort will be maintained in major research areas such as cancer and heart disease. Support for emerging research fields—such as immunology, aging, and the effects of the environment upon health—will grow.

Health education and training.—In 1977, total outlays for training health professionals will be \$594 million. This decline from 1975 and 1976 levels reflects the reduced need for Federal subsidies for such training. Major increases in the number of graduates of U.S. health professions schools to meet future needs are already assured. For example, between 1969 and 1976, medical school enrollments have grown from 35,833 to an estimated 56,200, and the annual number of graduates has increased from 8,059 to an estimated 13,500—increases of 57% and 68% respectively.

Proposed legislation for health professions training will provide grants to schools of \$1,500 per medical, dental, and osteopathy

student in return for the schools' commitment to meet conditions designed to improve geographic and specialty distribution of health personnel. Future direct Federal assistance to new students will be limited to scholarships that require a public service commitment. Health professions schools may retain repayments of previous Federal contributions to student loan funds in order to form a pool of funds for loans to students not wishing to make service commitments. The legislation also provides support for special training projects in areas of concern such as family medicine. Existing law requires an evaluation of the need for additional Federal subsidies for training researchers. Pending this analysis, new funds for training researchers will be limited to individual postdoctoral fellowship awards.

Prevention and control of health problems.—Outlays for prevention and control of health problems will be \$936 million in 1977.

Outlays of \$497 million are being requested for consumer safety. Priority will be placed on the safety of drugs, medical devices, foods, and consumer products.

Outlays of \$180 million are proposed for preventive health services, the control of communicable diseases, and the improvement of clinical laboratories. Grant programs for control of disease, such as venereal disease and rat control, will be consolidated under the new Financial Assistance for Health Care Act.

Federal support for occupational safety and health programs will increase \$13 million to a total of \$259 million in 1977. The Department of Labor will increase emphasis on health hazards without diminishing attention to safety. It will provide a better balance of regulation and enforcement with consultation, education, and voluntary compliance. Emphasis on helping employers provide a safe workplace and on improving the quality of inspections will also be increased.

Health planning and construction.—Grants for health planning and medical facilities construction are among those to be included in the new Financial Assistance for Health Care Act. This will encourage States to evaluate these activities against competing priorities for health spending and to link them to the objective of providing health services for the low-income population.

Special Analysis K, "Federal Health Programs," in the Special Analyses volume of the budget discusses all Federal activities related to health, including those outside this function such as health programs for military personnel and veterans.

INCOME SECURITY

This function includes income support payments to families and individuals that do not in return require the performance of services by recipients. It includes retirement, disability, and unemployment insurance programs as well as cash benefits, housing assistance, and food assistance programs for lower income families and individuals.

Program Highlights

- Propose the Income Assistance Simplification Act to permit income assistance programs to be changed to promote equity, effectiveness, and consistency, and to remove work disincentives.
- Take effective measures to assure correct payments to beneficiaries and eliminate fraud and abuse in the AFDC, SSI, and food stamp programs.
- Target food stamp benefits on the poor.
- Consolidate 15 child nutrition programs and focus benefits on the poor through the Child Nutrition Reform Act.
- Propose social security tax and benefit legislation to assure the future financial integrity of the trust fund.
- Extend unemployment insurance coverage to 6 million additional workers, raise maximum benefit levels, and strengthen financing of the trust fund.
- Create a National Commission on Unemployment Insurance to study the need for reform.
- Increase the number of housing units approved for subsidies by up to 506,000.
- Eliminate excessive increases in Federal employee retirement pay by deleting the extra 1 percent now required to be added to each automatic CPI adjustment.

Federal income security payments sustain or augment family income and purchasing power in order to help support adequate living standards. There are four general types of income security programs, although these are not necessarily distinct or mutually exclusive:

- Social security and other retirement programs support retired or disabled citizens.
- Payments are made to maintain basic family income during periods of temporary unemployment.

INCOME SECURITY

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
General retirement and disability insurance:					
Old-age, survivors, and disability insurance:					
Present programs.....	63,649	72,684	19,934	83,558	80,048
Proposed legislation.....			-10	-826	3,517
Railroad retirement.....	3,077	3,474	902	3,678	3,736
Special benefits for disabled coal miners.....	976	1,008	235	943	943
\$50 bonus for beneficiaries of certain social insurance programs.....	1,678	72			
Other.....	3	3	1	3	3
Subtotal, general retirement and disability.....	69,383	77,241	21,061	87,357	88,247
Federal employee retirement and disability:					
Present programs.....	6,980	8,336	2,309	10,059	16,217
Proposed legislation.....				-70	
Subtotal, Federal employees retirement and disability.....	6,980	8,336	2,309	9,988	16,217
Unemployment insurance:					
Present programs.....	13,459	19,378	3,980	16,572	15,672
Proposed legislation.....				300	900
Subtotal, unemployment insurance.....	13,459	19,378	3,980	16,872	16,572
Public assistance and other income supplements:					
Supplemental security income.....	4,779	5,237	1,407	5,910	5,910
Grants to States for maintenance payments:					
Present programs.....	5,121	5,898	1,576	6,215	6,215
Proposed legislation.....				-256	-256
Housing assistance.....	2,052	2,503	703	3,080	17,092
Food stamps.....	4,599	5,625	1,169	4,708	4,743
School lunch and other nutrition programs:					
Present programs.....	2,044	2,563	459	3,107	3,139
Proposed legislation.....				-740	-1,058
Earned income credit payments.....		1,200		600	600
Other.....	188	563	78	307	291
Subtotal, public assistance and other income supplements.....	18,783	23,588	5,392	22,931	36,676
Deductions for offsetting receipts.....	-1	-35		-35	-35
Total.....	108,605	128,509	32,742	137,115	157,678

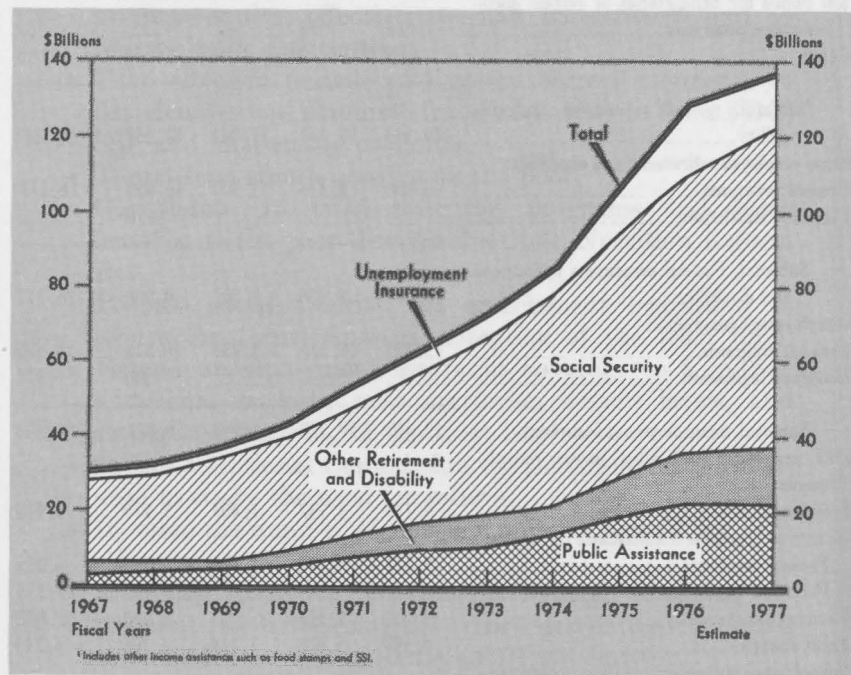
¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

—Assistance is given to those in financial need who are not covered by other programs or their own resources.

—Finally, certain services that are close substitutes for cash payments to individuals are provided through Federal income security programs, notably for food and shelter.

Other services that are similar to cash payments and closely related to income security, particularly for the aged, the young, the poor, the disadvantaged, the disabled, and the unemployed, are described in other functions: health; education, training, employment and social services; and veterans benefits and services.

Income Security Outlays



More than \$137 billion or 35% of the 1977 budget is for income security assistance of the kinds served by this function. Retirement and disability outlays make up 71% of income security outlays. Most such payments are linked by law to increases in the Consumer Price Index (CPI) to maintain purchasing power. Income security-related *tax expenditures* will result in benefits of at least \$20 billion in foregone tax receipts in 1977.

Income security payments are projected to rise from \$128.5 billion in 1976 to \$137.1 billion in 1977. This increase of 6.7% year-to-year

is less than half the average over the past decade. Income security outlays for 1978 will rise to \$147.2 billion. This represents 34.2% of the budget in 1978 compared to 34.8% of the 1977 budget.

General retirement and disability insurance.—The social security cash benefit program—the world's largest system of retirement, survivors, and disability insurance—will pay benefits in 1977 to an estimated 32.6 million beneficiaries including dependents and survivors. Outlays will total \$82.7 billion, over \$10 billion more than in 1976. Of the total increase, \$6.5 billion will result from automatic CPI increases in benefit payments. The remaining increase, \$3.5 billion results from both a net increase in the number of retired people and an increase in the benefit base (usually, average earnings) of the most recent retirees. Average benefits for retired workers will be \$249 per month, an increase of 9.7% over the \$227 monthly level of 1976.

The total social security payroll tax rate, including the health insurance tax, is now 11.7% (one-half paid by the employer and one-half paid by the employee). Under an automatic adjustment mechanism, in current law, the amount of an employee's annual earnings subject to payroll tax rose from \$14,100 to \$15,300, effective January 1, 1976, and is expected to reach \$16,500 on January 1, 1977.

Under current law, payments from the social security funds have been, and will continue to be greater than the contributions collected from employers and employees. As a result the cash surpluses accumulated in the trust fund in earlier years are shrinking.

The Administration is proposing a series of legislative changes to restore the integrity of the social security fund—changes that maintain the contributory nature of the social security system. A major element in these proposals is an increase of 0.6 percentage point in the social security payroll tax, effective January 1, 1977, raising the total payroll tax to 12.3% from the present 11.7%. Legislation is also proposed to eliminate the provision that allows some new retirees to receive an initial lump-sum payment in exchange for permanently reduced future monthly benefits. It will also convert the retirement test to an annual instead of a monthly test and phase out students benefits, over a 4-year period. The Administration is also proposing legislation to delete the inadvertent feature of the 1972 social security amendments which not only assures new retirees of future benefit increases as the CPI rises, but also—under present projections—raises the initial benefit levels more rapidly than wages increase. Under this proposal, future initial benefit levels will continue to reflect the general rise in covered wages in the economy, and maintain the same proportion of a retiree's prior earnings as at present. Benefits after retirement will continue to be adjusted as the CPI increases. Benefits of those currently retired will not be affected.

About 500,000 railroad workers receive retirement and disability benefits from a separate contributory retirement system. Railroad retirement outlays are projected to be \$3.7 billion in 1977, an increase of \$0.2 billion over 1976. Average benefits will increase from \$350 per month in 1976 to \$375 per month in 1977. Social security taxes paid by railroad employees and employers will also increase under the Administration's proposal.

Under various provisions of the Federal tax law there are tax expenditures relating to income of the aged. Major provisions include exclusion of all social security and railroad retirement benefits from tax liability (not just the portion representing a return of the taxpayer's original contribution) without regard to an individual's income from other sources; the extra exemptions available to persons 65 or over; and the retirement income credit. The combined benefits to the retired and elderly from these tax expenditures is estimated at \$5.8 billion in 1977.

Other tax provisions assist the economic security of aged persons by promoting private pension programs. The largest benefits result from excluding employer contributions to and current earnings of qualified pension funds from taxation. Taking into account deferred taxes collected from present retirees, the net loss in receipts is estimated to be \$6.5 billion in 1977. The Employees Retirement Income Security Act of 1974 increased the similar benefit for the self-employed and allowed tax benefits for the first time for employees not covered by employer pension plans. These provisions will result in an estimated tax expenditure of \$1.0 billion in 1977.

Disabled persons benefit from the exemption from taxation of disability insurance benefits under social security, of worker's compensation benefits, and of sick pay. In 1977, these estimated receipt losses provide benefits of \$0.4 billion, \$0.6 billion and \$0.4 billion, respectively.

Federal employee retirement and disability.—Government retirement programs provide benefits for 1.5 million retired and disabled Federal civilian employees. Outlays for civil service retirees will reach \$7.0 billion in 1976, \$10.0 billion by 1977, and \$15.9 billion by 1980. The increases result primarily from the large growth in the retirement rolls, rising average salaries on which annuities are based, and CPI adjustments. Legislation is proposed to correct the CPI adjustment formula for both civilian and military retired pay. This will eliminate provisions that increase annuities by 1 percentage point more than the CPI increase. The 1 percentage point provision was originally enacted to compensate annuitants for the lag between increases in the cost of living and increases in annuities. However, in

practice this feature will, over the long run, overcompensate annuitants.

The Civil Service Commission has undertaken a comprehensive evaluation of the financing mechanisms for civil service retirement and disability. This study is expected to be completed in the spring of 1976 and further reforms may be proposed as a result.

Unemployment insurance.—The unemployment benefit programs continue to play an important role as the economy recovers. As the unemployment rate declines it is estimated that approximately 11.5 million workers will receive unemployment assistance in 1976, and 9.6 million in 1977. Average benefits are estimated to increase from \$69 per week in 1976 to \$75 per week in 1977. Under Administration legislation proposed last year, unemployment insurance coverage will be expanded to include about two-thirds of all farmworkers, about 400,000 domestic-service workers, and all workers in public elementary and secondary schools and public hospitals. In total, about 6 million additional workers will be brought into the unemployment insurance system. In addition, proposed legislation will require that individuals be paid weekly benefits equal to at least one-half their weekly wage with upper limits on benefits no lower than two-thirds of the State's average covered wage. Benefits will thus rise with average wages. To maintain the insurance nature of the program, the proposal increases the amount of wages on which employers pay the Federal unemployment tax from \$4,200 to \$6,000. It also temporarily increases the tax rate to speed repayment of general fund loans used to finance benefits paid beyond the normal 26 weeks during the recession. This temporary tax increase will expire when these loans have been repaid. The proposed National Commission on Unemployment Insurance will study the unemployment insurance system, its relation to other income security programs, and will develop alternative recommendations.

In addition to the permanent unemployment insurance program, which provides compensation for up to a total of 39 weeks if unemployment is high, the Administration supported enactment, in December 1974, of two temporary unemployment assistance programs. Under the Federal supplemental benefits program, covered workers who have received their full benefits (up to 39 weeks) may be eligible for up to 26 additional weeks of benefits, when the national and State insured unemployment rates are high. This temporary program will pay benefits through March 31, 1977. Outlays are estimated to drop from \$1.9 billion in 1976 to \$1.1 billion in 1977.

The temporary special unemployment assistance program pays up to 39 weeks of benefits to those who are ineligible for regular unem-

ployment benefits because of work history or the absence of coverage. Benefits will be paid through March 31, 1977, for workers who apply for compensation before January 1, 1977. Outlays are estimated to drop from \$800 million in 1976 to \$300 million in 1977.

Under Federal tax law unemployment benefits are excluded from taxable income. This tax expenditure is estimated at \$2.9 billion in 1977.

Public assistance and other income security supplements.—

The *supplemental security income* (SSI) program, which replaced federally aided State assistance programs for the aged, blind and disabled will pay an estimated \$5.9 billion in Federal benefits to 5.1 million recipients in 1977. An average benefit of \$73 per month is estimated for 1976 and 1977. The number of beneficiaries is estimated to increase from 4.6 million in 1976 to 5.1 million in 1977. Because of late amendments complicating the program and the rapid conversion of 3 million State and local cases to the Federal rolls, a substantial number of payment errors have occurred in the program. In addition, some States have more than a dozen different variations in their supplementation payments; this complexity is one source of erroneous payment under the program. The Department of Health, Education, and Welfare is taking extensive steps to reduce the number of errors in payments in this program.

The State and local programs of *aid to families with dependent children* (AFDC) are assisted through grants to States for maintenance payments. Federal outlays for the AFDC program are expected to increase from \$5.9 billion with 11.5 million recipients in 1976, to \$6.0 billion with 11.3 million recipients in 1977. The Department of Health, Education, and Welfare is working closely with the States through its quality control effort to reduce errors and abuses in the administration of benefits. Recent data indicate that 7.5% of recipients were ineligible, 17.5% were overpaid, and 7.3% were underpaid. Legislation has been proposed to simplify the AFDC matching formula, to include step-parents' income in determining eligibility, and to revise and simplify work-related income disregards to focus resources on the most needy.

Income assistance simplification.—Certain of the specific reforms recommended for programs that provide benefits to individuals, are steps toward a more rational system of income support for the poor and the needy. In the longer run, a more comprehensive approach is needed that will avoid problems of inequity, different and unjustified eligibility requirements, and gaps in and overlapping of benefits. The average beneficiary of income assistance payments is participating in three major federally assisted benefit programs. There is evidence that

the cumulative benefits are very unevenly distributed among persons in need, with substantial sums going to persons not in need. Methods will be developed for gathering national information on the actual distribution and amounts of benefits of these programs, and on the characteristics and resources of persons eligible for and benefiting from these programs. As a step toward a more rational system, legislative authority is requested to simplify the administration of national income assistance programs. These modifications would be within carefully prescribed limits to achieve defined objectives, and would be subject to congressional disapproval. The total income assistance resources devoted to the needy would not decrease through the use of this authority. Changes in one program would be accompanied by other changes to the extent necessary to assure that the overall income assistance effort is maintained. This proposed authority would permit the Administration to achieve greater consistency in eligibility requirements, benefit levels and related organization structures, and thus improve the delivery of benefits. It would simplify and reduce the costs of administration, assure more equitable treatment for all individuals and families in similar situations, and promote work incentives for those who are employable. These reforms would make it possible to avoid the haphazard course of the past, where treating a problem in one area has generated imbalances or inequities in the overall income support system and often created work disincentives.

Housing assistance.—The Department of Housing and Urban Development's (HUD) subsidized housing programs seek to bring decent housing within the reach of families who otherwise could not afford it. The most important of these, the lower income housing assistance program, provides rental subsidies on behalf of eligible families, with the amount equal to the difference between fair market rent and a percentage of family income. Participating families may select housing that meets their specific needs from the stock of existing units. This program also encourages the construction and rehabilitation of units in housing markets where the existing stock cannot meet the needs of eligible families. The homeownership assistance program (section 235) helps families become homeowners by subsidizing mortgage interest rates down to 5%.

The 1977 budget requests authority to contract for annual payments of up to \$850 million under the lower income housing assistance program. When added to the \$359 million in authority expected to be unused at the end of the transition quarter, the new authority should allow an additional 400,000 units to be approved for rental subsidies in 1977.

The Federal commitment to subsidize occupants of these units will range from 15 years to 40 years. Accordingly, use of the requested authority will obligate HUD to make subsidy payments of nearly \$23 billion. Assuming that tenant income and market rents rise at an annual rate of 5% during the term of the subsidy contract, outlays per unit are estimated as follows:

- \$397,000 over 40 years, for publicly financed new construction;
- \$109,000 over 20 years, for privately owned new construction; and
- \$47,000 over 15 years, for existing housing.

In 1976 HUD obligated \$264.1 million in homeownership assistance contract authority, and approvals against this authority are expected for 100,000 units in 1977. Contractual obligations on behalf of these units are estimated at \$2.4 billion. In addition, HUD will continue to provide housing assistance for reservation Indians under the conventional public housing program. The 6,000 units proposed for approval in 1977 are expected to involve a Federal contractual obligation to make subsidy payments of \$680 million, with outlays spread over the 40 years following completion.

The authority proposed for use in 1977 under HUD's three housing subsidy programs is expected to finance up to 506,000 units.

Subsidy payments on behalf of some 2.7 million housing units are expected to reach \$3.0 billion in 1977, an increase of \$557 million over 1976. Of this amount, \$462 million would be provided as operating subsidies for public housing projects, using the performance funding system. This system bases operating subsidies on the amount that would be required by a well-run project with the same characteristics. In calculating subsidy requirements, tenants will be expected to devote between 15% and 25% of their income to housing. Legislation will be proposed to allow a single measure of income to be used under the lower income housing assistance and public housing programs, which serve the same income groups. These changes will permit a savings of approximately \$112 million in operating subsidy requirements during 1977, and greater amounts in subsequent years. Additional assistance for existing public housing will be provided under the modernization program, with capital improvements estimated at \$215 million in 1977.

The *food stamp* program seeks to assure the needy an opportunity to purchase an adequate diet. Presently this program is plagued with a number of problems. These include a complicated system of deductions from income, accepting applicants' estimates of future income rather than using previous actual income, and loose assets tests. Such eligibility requirements allow individuals to participate who are capable of providing for themselves. Federal food stamp outlays have increased from \$30 million in 1964 to \$4.6 billion in 1975. Outlays for 1976 are projected at \$5.6 billion with 15 million participants.

The Administration has proposed reforms of the current program to simplify and improve the program administration and assure that benefits go only to the needy. These reforms will reduce program costs by approximately \$1.2 billion in 1977 and increase benefits for those truly in need. Under these reforms, more than 13 million beneficiaries are estimated to participate in this program in 1977 with outlays at \$4.7 billion. Average individual benefits are projected to increase from \$23 per month in 1976 to \$28 per month in 1977.

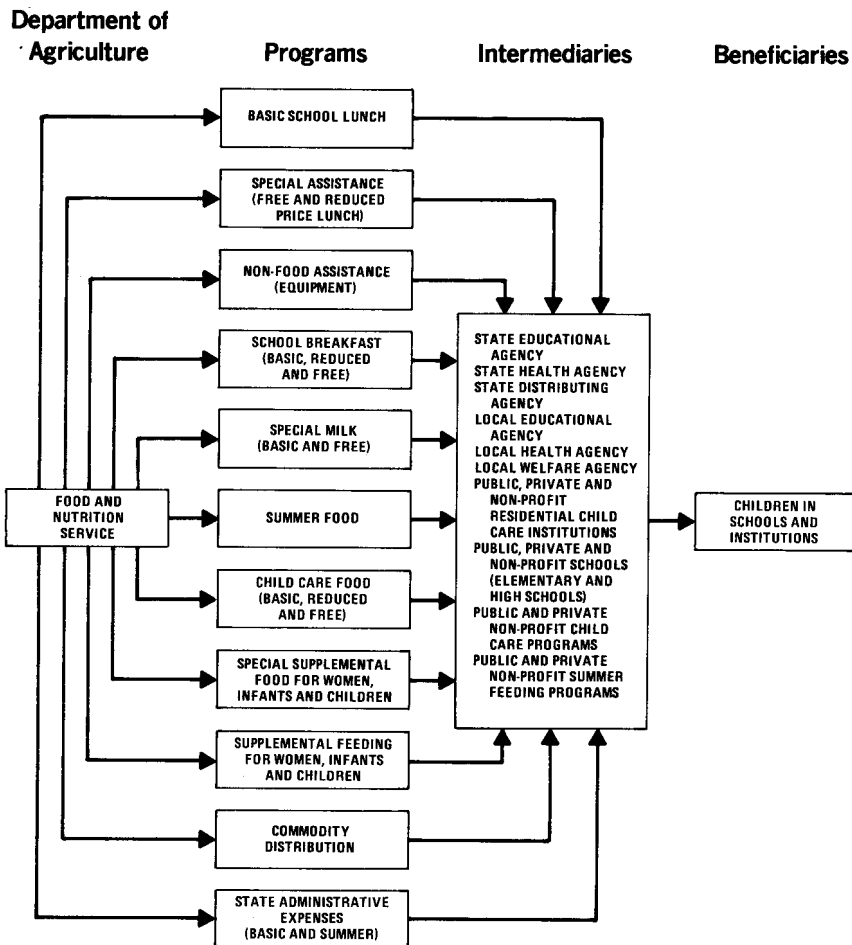
School lunch and other nutrition programs.—The existing feeding programs are complex and overlapping. In the early 1940's the school lunch program was designed to make good use of commodities acquired by the Federal Government under agricultural price support and surplus removal programs. In recent years the commodities acquired by these agricultural programs have diminished dramatically. However, child feeding programs have continued to expand and were made more complex and costly by the passage of six major laws in as many years. In 1976, outlays for school lunch and child nutrition programs will be over \$2.6 billion. Substantial portions of these outlays will go to the non-needy; over \$600 million will subsidize meals for children with family income nearly twice the poverty level (above \$10,000 for a family of four).

The feeding programs currently provide benefits in the form of cash and food to: (1) subsidize lunches and breakfasts served in schools to all school children regardless of income, (2) provide support for meals served in summer camps and summer feeding projects, (3) help pay for meals served in residential child care institutions, day care projects and juvenile detention institutions, and (4) supplement the diets of pregnant women, infants, and young children. Programs that provide subsidies for meals served to nonpoor children have grown rapidly and been a factor in the acceleration of Federal outlays. Benefits under these feeding programs are in addition to benefits available under the food stamp program.

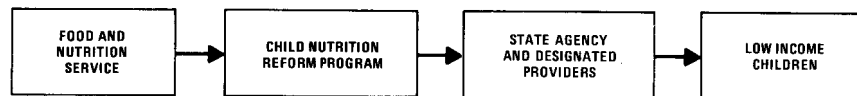
The proposed Child Nutrition Reform Act is a consolidated block grant program to help States feed needy children. It will replace 15 existing fragmented, overlapping, and administratively complex programs. The new block grant program shown on the chart will provide greater funds to feed needy children than now available under existing law, while permitting substantial Federal savings by the elimination of the subsidies for the nonpoor. States would have greater flexibility and discretion to tailor feeding programs to local conditions and preferences. The excessive and unproductive administrative complexities generated by the present array of categorical programs with different requirements, standards, and regulations would end.

Flow of Child Nutrition Dollars

Before — Categorical Programs
(\$2.7 Billion in Budget Authority in 1976)



After — Consolidated Block Grant
(\$2 Billion in Budget Authority in 1977)



The Administration's grant program for all needy children would be available to the nearly 700,000 children who now do not receive program benefits. The proposal would enable States to provide one-third of a needy child's daily nutritional requirement.

Earned income credit.—The Tax Reduction Act of 1975 provided low-income families with children a credit equal to 10% of earned income with a maximum credit of \$400; where the credit exceeds any taxes owed, the Government pays the difference to the family in cash. This credit was applicable to incomes earned in calendar year 1975, with payments being made the following spring. Recent tax legislation extended this credit into calendar year 1976 at half the previous rate. Federal payments in excess of the tax liability otherwise owed—counted as outlays—are estimated at \$1.2 billion in 1976 and \$0.6 billion in 1977.

The reduction in taxes owed resulting from this credit—counted as a tax expenditure—is estimated at \$0.3 billion in 1976 and \$0.1 billion in 1977.

VETERANS BENEFITS AND SERVICES

This function consists of those Federal programs specifically designed for veterans, their dependents, and survivors.

Program Highlights

- Increase VA medical care staffing by 1,757 full-time employees, completing personnel improvements recommended in the 1974 "Quality of Care" study.
- Provide compensation and pension benefits to 4.8 million veterans and their survivors.
- Enact pending legislation to eliminate VA GI bill education benefits for future members of the peacetime All-Volunteer Force.
- Change current law to limit education program eligibility for active duty personnel now in service to a readjustment period of 8 years following separation.
- Revise existing legislation to require health insurers to reimburse the VA for care of insured patients with non-service connected disabilities.
- Establish, through legislation, a new grant program for construction and operation of State veterans cemeteries.
- Propose legislation to eliminate veterans burial payments to the extent that they duplicate other federally funded benefits.

This budget provides a high level of benefits and services to veterans and their families. It provides recipients of compensation and education benefits with higher average benefits in 1977 than in 1976. It also includes funds for additional medical personnel to complete staffing improvements recommended in the 1974 "Quality of Care" survey and for high priority construction projects that will improve VA health care delivery. Legislation reflected in the budget will align education benefits to the concepts of an All-Volunteer Armed Force and an 8-year readjustment period; require health insurers to reimburse the VA for medical care provided to covered beneficiaries with non-service-connected disabilities; and eliminate VA burial benefits which duplicate other federally funded benefits.

Proposed spending for benefits and services to veterans and their families totals \$17.2 billion in 1977 and in 1978. Expected decreases in pension and education caseloads, reflecting respectively improve-

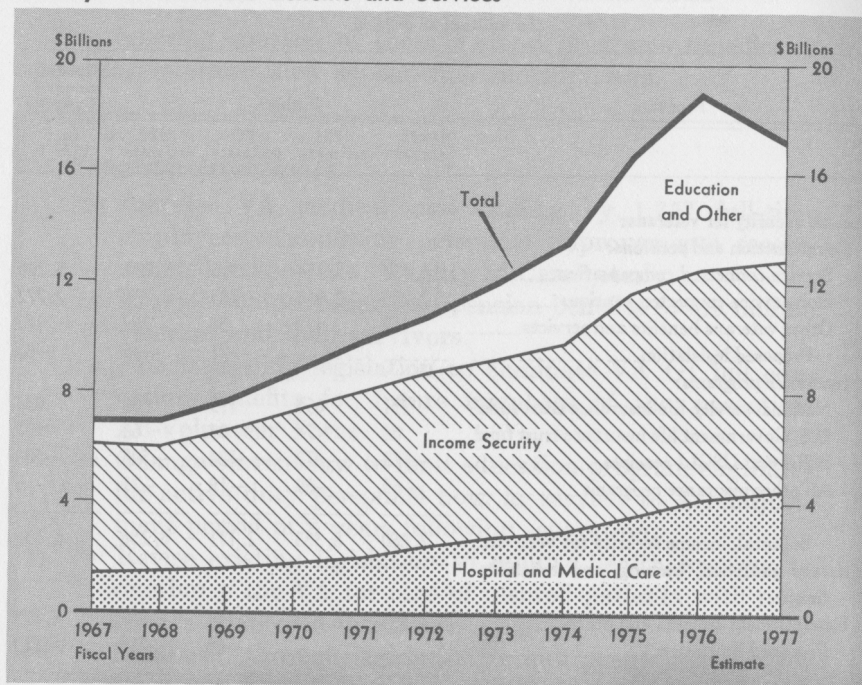
VETERANS BENEFITS AND SERVICES

[In millions of dollars]

Program	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Income security for veterans:					
Compensation and pensions:					
Service-connected compensation.....	4,680	5,114	1,306	5,220	5,200
Non-service-connected pensions.....	2,739	2,914	783	2,771	2,772
Other veterans benefits and services.....	162	173	56	182	182
Proposed legislation.....	-----	-----	-21	-85	-85
Insurance programs:					
National service life insurance trust fund..	731	655	115	682	934
U.S. Government life insurance trust fund..	86	74	14	68	37
NSLI and USGLI receipts.....	-472	-477	-124	-508	-508
All other insurance programs.....	-65	-69	-19	-71	5
Subtotal, income security for veterans..	7,860	8,383	2,111	8,258	8,536
Veterans education, training, and rehabilitation:					
Readjustment benefits and other.....	4,593	6,023	1,144	4,957	4,873
Proposed legislation.....	-----	-----	-68	-713	-713
Subtotal, education, training, and rehabilitation.....	4,593	6,023	1,075	4,245	4,160
Veterans housing:					
Loan guaranty revolving fund.....	72	5	50	-161	-----
Direct loan revolving fund.....	-41	-101	-19	-210	-----
Other (HUD participation sales trust fund)..	-6	-7	-2	-9	-----
Subtotal, veterans housing.....	24	-103	29	-380	-----
Hospital and medical care for veterans:					
Medical care and hospital services.....	3,405	3,769	936	4,162	4,172
Proposed legislation.....	-----	-----	-30	-130	-130
Construction of hospital and extended care facilities.....	119	186	73	303	211
Medical administration, research, and other..	141	188	47	187	184
Subtotal, hospital and medical care....	3,665	4,142	1,026	4,521	4,437
Other veterans benefits and services:					
VA administrative expenses and other.....	430	565	115	525	517
Proposed cemetery legislation.....	-----	-----	-----	4	5
Non-VA veterans support programs.....	28	26	6	27	27
Subtotal, other benefits and services....	458	591	121	555	550
Deductions for offsetting receipts.....	-2	-2	-1	-2	-2
Total.....	16,597	19,035	4,362	17,196	17,681

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

Outlays for Veterans Benefits and Services



ments in other Federal income security programs and declining active duty force levels, combined with the legislative proposals reflected in the budget, result in 1977 and 1978 spending which is lower than that for 1976. In addition, *tax expenditures* flowing from the tax-exempt status of compensation and pension payments and of readjustment benefits are estimated at \$0.6 billion and \$0.3 billion respectively in 1977.

Income security for veterans.—In addition to other Federal income security programs, such as social security and unemployment assistance, veterans and their families are eligible for special VA programs which help maintain their income when the veteran is disabled, aged, or deceased. Outlays for these programs will total an estimated \$8.3 billion in 1977.

Service-connected compensation.—Monthly compensation payments are provided to veterans who are disabled as a result of military service. The amount of the benefit is related to the loss of earning capacity resulting from the disability. Disability and indemnity compensation payments are made to survivors of veterans who die from service-connected injuries. Recently enacted legislation provided benefit increases ranging from 10% to 12% for veterans and survivors.

During 1977, an estimated 2.6 million veterans and their survivors will receive \$5.2 billion in compensation benefits.

Non-service-connected pensions.—Pensions are provided to needy wartime-service veterans who are aged or have become disabled subsequent to their military service. Survivors of wartime-service veterans also may qualify for pension benefits based on demonstrated financial need. An estimated 2.2 million veterans and their survivors will receive \$2.8 billion in pension benefits during 1977.

Life insurance.—Insurance programs for veterans and their survivors will provide \$34 billion of coverage to 5 million families in 1977. The Servicemen's Group Life Insurance program for military personnel will provide \$65 billion of coverage to 3.3 million families.

Cemetery and burial benefits.—To help the families of deceased veterans defray the cost of burial in private cemeteries, the budget provides \$46 million in burial plot allowances. Families of deceased veterans also receive funds to help pay veterans funeral costs. Proposed legislation will eliminate these latter payments in instances where similar benefits are provided by other federally financed programs.

Veterans education, training, and rehabilitation.—The education benefits of the GI bill range from college courses to vocational and on-the-job training. These benefits are designed primarily to assist veterans make the transition from military to civilian life by helping them get the education they otherwise might have gotten had they not served their country in a time of national emergency. Active duty servicemen and widows and children of veterans who have died or been totally disabled in military service also are eligible. Service-disabled veterans with significant disabilities can choose between regular GI bill benefits or vocational rehabilitation training.

With no change in existing legislation, an estimated 563,000 fewer beneficiaries would be trained in 1977 than in 1976, reflecting the decline in active duty force levels with the end of the Vietnam conflict. However, legislation reflected in the budget will reduce training loads by an additional 540,000. This legislation will eliminate new enrollments in marginally effective flight and correspondence school programs and return the education program to an 8-year eligibility period—sufficient time for a veteran to make the transition from military to civilian life. In addition, in keeping with similar actions ending GI bill education programs for post-World War II and Korean conflict veterans, pending legislation will terminate education benefits for future members of the peacetime All-Volunteer Force. Enactment of these legislative proposals will result in savings of \$713 million in 1977 and \$825 million in 1978.

CREDIT PROGRAMS—VETERANS BENEFITS AND SERVICES

[In millions of dollars]

Program	1975 actual	1976 estimate	TQ estimate	1977 estimate
Income Security:				
Insurance policy loans:				
Direct loan disbursements.....	152	153	39	156
Direct loan repayments.....	-112	-120	-31	-130
Direct loans outstanding, end of period.....	1,130	1,162	1,170	1,195
Education:				
Direct loan disbursements.....	2	4	1	4
Direct loan repayments.....	-1	-1		-1
Direct loans outstanding, end of period.....	2	5	6	8
Housing:				
Direct housing loans:				
Direct loan disbursements.....	331	398	104	419
Direct loan repayments.....	-311	-514	-77	-839
Direct loans outstanding, end of period.....	1,789	1,674	1,701	1,281
Housing loan guaranty and other:				
Guaranteed loan disbursements.....	8,254	10,444	2,708	10,882
Guaranteed loan repayments.....	-3,166	-5,792	-1,508	-5,887
Guaranteed loans outstanding, end of period.....	57,983	62,636	63,836	68,831

Notwithstanding these projected decreases in the number of people training under the GI bill, 2.3 million beneficiaries are expected to be trained in 1977 at an average cost of \$1,804, up from \$1,727 in 1976. By the end of 1977, 8.3 million people will have received training under the Vietnam-era GI bill.

Hospital and medical care for veterans.—The Veterans Administration operates a nationwide civilian medical care system that includes 172 hospitals, 229 outpatient clinics, 89 nursing homes and 18 domiciliaries. Outlays for medical programs will reach an estimated \$4.5 billion in 1977, \$379 million more than in 1976.

Medical care and hospital services.—Medical care is available to all veterans with service-connected disabilities. To the extent that available facilities and staff are not fully utilized by these veterans, services also are provided to veterans unable to pay the cost of care. Many patients who receive treatment in VA facilities for non-service-connected ailments have health insurance coverage. Pending legislation will require health insurers to reimburse the VA medical system for care provided in such cases. These reimbursements are expected to total \$130 million a year in 1977 and 1978.

In 1977, veterans medical care services will be improved through strengthened regional management of VA operations and more sharply focused medical support programs.

It is estimated that over 1.2 million veterans will be treated in VA hospitals in 1977 with another 30,500 treated through contracts with other hospitals at VA expense. In addition, an estimated 15.7 million outpatient visits will be handled in 1977.

MEDICAL CARE FOR VETERANS

Program indicator	1975 actual	1976 estimate	1977 estimate
Number receiving hospital care (thousands).....	1,114	1,202	1,246
Staff-to-patient ratio for VA hospitals.....	1.65	1.72	1.74
Number receiving contract hospital care at VA expense (thousands).....	28.6	20.9	30.5
Number receiving extended care (thousands).....	70.7	76.2	82.5
Outpatient visits (millions).....	14.8	15.5	15.7

The 1977 budget provides funds for an increase of 1,757 medical personnel to complete the staffing improvements recommended in the 1974 "Quality of Care" survey, as well as for new research studies on spinal cord regeneration and health problems of aged veterans.

Construction of hospital and extended care facilities.—Budget authority of \$211 million will finance construction for high-priority new projects including a number to modernize and correct safety hazards as recommended in the 1974 survey of the quality of care in VA hospitals.

Veterans housing.—In 1977, the VA will help 364,000 veterans purchase homes through its mortgage loan guarantee and direct loan programs.

Other veterans benefits and services.—In 1975, 593,000 veterans were placed in jobs through Jobs for Veterans and the National Alliance of Businessmen. Government agencies and private industry will continue cooperative efforts to open new job opportunities for veterans in 1977.

The Veterans Administration administers 103 national cemeteries to provide for the interment of eligible deceased servicemen and veterans. Proposed legislation will provide grants to States for the establishment and operation of veterans cemeteries, expanding the number and geographic distribution of veteran burial sites.

LAW ENFORCEMENT AND JUSTICE

This function includes those Federal programs that provide judicial services; police protection; and the apprehension, prosecution, detention and rehabilitation of criminals, along with financial and technical assistance to States and localities for their own criminal justice systems.

Program Highlights

- Intensify efforts to curtail illegal commerce in firearms and seek stronger legislation related to handguns.
- Strengthen programs to reduce illegal traffic in narcotics and dangerous drugs.
- Increase resources devoted to litigation and court support.
- Activate three new correctional institutions and begin construction of four facilities.
- Adopt a more cautious approach to new State and local law enforcement grants.
- Expand resources for increased enforcement of the anti-trust laws.
- Emphasize apprehension and deportation of illegal aliens.

State and local governments have the primary responsibility for law enforcement and the administration of justice; they will spend an estimated \$15 billion for these purposes in 1977. Proposed Federal outlays for law enforcement and justice, which include \$834 million of assistance to State and local governments, are estimated to be \$3.4 billion in 1977—nearly the same as in 1976. In 1978, outlays for these programs are projected to be \$3.3 billion. Further discussion of Federal activities in the law enforcement area is contained in Special Analysis N, "Federal Programs for the Reduction of Crime."

Federal law enforcement and prosecution.—Outlays for Federal law enforcement and prosecution will increase slightly in 1977 to an estimated \$1,933 million.

During the past year, the Bureau of Alcohol, Tobacco and Firearms (ATF) began an intensified effort to curtail illegal commerce in firearms. This action is designed to assist local police in disrupting distribution channels and prosecuting those who engage in this trade. Vigorous enforcement of present firearms laws will complement the Administration's legislative proposals, which include mandatory sentences for felons convicted of using such weapons, prohibitions on the manufacture and sale of "Saturday night specials," and a man-

LAW ENFORCEMENT AND JUSTICE

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Federal law enforcement and prosecution:					
Drug Enforcement Administration.....	132	155	43	159	159
Federal Bureau of Investigation.....	439	468	126	460	467
Immigration and Naturalization Service.....	179	212	54	223	222
Justice Department legal activities.....	226	245	62	273	270
Legal Services Corporation.....		85	24	83	80
Secret Service.....	86	110	31	112	114
Customs Service.....	299	338	80	323	324
Bureau of Alcohol, Tobacco and Firearms.....	95	108	26	123	125
Other.....	138	164	49	178	172
Subtotal, Federal law enforcement and prosecution.....	1,593	1,885	496	1,933	1,933
Federal judicial activities.....	279	338	91	378	380
Federal correctional and rehabilitative activities.....	226	267	75	279	299
Law enforcement assistance.....	853	919	255	844	713
Deductions for offsetting receipts.....	-9	-7	-3	-7	-7
Total.....	2,942	3,402	914	3,426	3,318

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

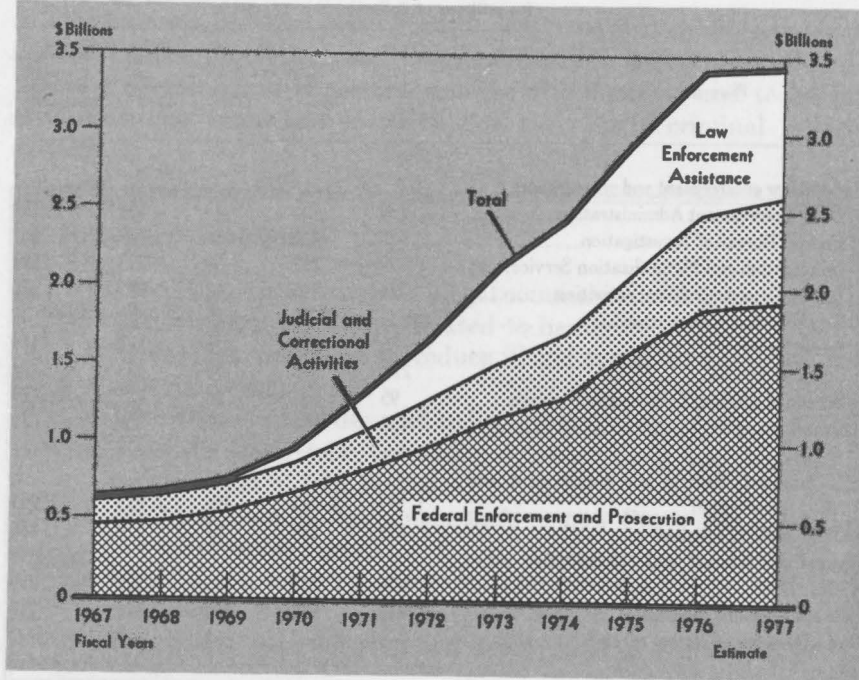
datory waiting period between purchase and receipt of handguns. In 1977, outlay increases for ATF programs to reduce violent crime will be partially offset by reductions in activities related to illegal liquor production, which has declined sharply in recent years.

The Customs Service will reduce staff in 1977 to reflect the impact of an unanticipated decline in the number of travelers who arrived from foreign countries and formal import entries recorded in 1975.

Within the Immigration and Naturalization Service (INS), staff will be redeployed to emphasize apprehension, detention, and ultimate deportation of illegal aliens. Border patrol operations will continue at 1976 levels. Expected productivity gains will allow modest staff reductions for port-of-entry inspections and background investigations of immigrants seeking U.S. citizenship.

The Drug Enforcement Administration (DEA) coordinates Federal activities to control illegal production and sale of narcotics and dangerous drugs, provides technical assistance and training to support State and local police, and assists foreign governments in curbing

Outlays for Law Enforcement and Justice



smuggling. DEA will emphasize control of hard drugs and concentrate its resources on high level offenders in order to disrupt distribution channels and organizations.

Outlays for the Federal Bureau of Investigation will decline slightly due to expected productivity increases, improved management practices, and deferred acquisition of selected equipment. The intensive effort to combat white collar and organized crime will not be diminished.

The Justice Department conducts most Federal litigation in both civil and criminal matters. Most Washington-based legal divisions will be held to 1976 staff levels. However, additional resources are requested for the Antitrust Division in order to carry out the Administration's program for increased enforcement of the antitrust laws. Staff in the U.S. attorneys' field offices will expand by 9% to handle burgeoning civil and criminal caseloads of increasing complexity.

The Legal Services Corporation provides aid in non-criminal cases for clients who are unable to afford legal services; outlays are estimated to be \$83 million in 1977.

Constitutional guarantees of equality are enforced through civil rights programs of the Department of Justice and other Federal agencies. These programs are discussed in detail in Special Analysis M, "Federal civil rights activities."

Federal judicial activities.—By law, the President's budget forwards estimates for the Judiciary without change. In 1977, the budgets of the Supreme Court, the appellate and district courts, other activities of the judicial branch in this subfunction, and certain other judicial activities amount to \$378 million, an increase of 12% from 1976 level of \$338 million.

Federal correctional and rehabilitative activities.—Three new correctional institutions will be activated and construction will begin on four additional facilities—metropolitan detention centers in Detroit and Phoenix, a youth correction center in Alabama, and an adult correction center in New York. These facilities are needed to alleviate overcrowding problems in existing penal institutions.

Law enforcement assistance.—The Law Enforcement Assistance Administration (LEAA) is responsible for providing Federal assistance to State and local criminal justice systems; legislation to extend the LEAA program for 5 years has been submitted to the Congress. In 1977, proposed outlays for LEAA grant programs will decline by 8%, reflecting a more cautious approach in this area. Improved selectivity in grant activities, coupled with a greater distribution of resources for evaluation and research, will enable LEAA to determine and pursue those programs which promise the most impact on reducing crime in the United States. Such evaluation will improve decisions on the level and direction of LEAA assistance.

In 1977, State and local governments will be asked to pay one-half the costs of law enforcement training programs conducted for their officials by the FBI. Other Federal agencies will continue to provide technical assistance upon request.

GENERAL GOVERNMENT

General government programs encompass many fundamental Federal activities including the legislative branch, the Executive Office of the President, collection of revenues and Government-wide operations affecting property, supplies, and personnel. Outlays for general government programs will decrease by \$114 million in 1977 to an estimated \$3.4 billion. In 1978, outlays for these programs are estimated to be \$3.9 billion.

Program Highlights

- Plan for an Office of Science and Technology Policy to give scientific and technological advice and assistance to the President.
- Accomplish Internal Revenue Service functions with reduced staff through anticipated productivity increases and other management improvements.
- Plan for proposed new territory, the Commonwealth of the Northern Mariana Islands.
- Convene a National Women's Conference.

Legislative functions.—By law, the President's budget contains estimates for the legislative branch as they are submitted by that branch. The legislative branch proposes to spend \$789 million in 1977 for the Congress, the General Accounting Office, the Congressional Budget Office, and other activities in this subfunction.

Executive direction and management.—Outlays for the White House, the Executive Office of the President, and related activities are expected to be \$75 million.

The Office of Science and Technology Policy is planned to begin operations in 1976, subject to the enactment of authorizing legislation now before the Congress. The Office will advise the President on scientific and technological aspects of national policies, programs, and issues, and on the use of new discoveries in science and technology in addressing national problems.

Central fiscal operations.—Computer verification of tax returns by the Internal Revenue Service will be expanded in 1977 to process the increasing number of tax returns. The one-time surge of pension plans and amendments filed under provisions of the Employee

GENERAL GOVERNMENT

[In millions of dollars]

Program or agency	Outlays				Recommended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Legislative functions.....	588	767	190	789	747
Executive direction and management.....	63	72	19	75	75
Central fiscal operations.....	1,752	1,863	472	1,856	1,865
General property and records management.....	418	328	78	284	313
Central personnel management.....	88	104	25	104	104
Other general government:					
Territories.....	90	126	36	112	104
Treasury claims.....	179	274	73	249	249
Other.....	203	241	108	159	197
Subtotal, other general government.....	472	640	217	520	551
Deductions for offsetting receipts....	-292	-228	-39	-195	-195
Total.....	3,089	3,547	961	3,433	3,460
ADDENDUM					
Off-budget Federal agency:					
Federal Financing Bank.....	6,355	5,552	2,762	8,191	.....

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

Retirement Income Security Act of 1974 will be handled by temporarily assigning personnel engaged in other areas to the review of these materials. Expected productivity and management improvements and a slight reduction of compliance coverage will permit lower staff levels in other tax administration programs.

General property and records management.—The General Services Administration proposes \$28 million for new and augmented construction projects. The repair and alterations program of \$61 million represents an approximate reduction of 40% from the 1976 program level. GSA will also undertake efforts to make its operations and maintenance activities more cost competitive with the private sector. More equitable and realistic standard level user charges will be developed for incorporation in 1978. These are rates that GSA charges its tenant agencies for space and related services, pursuant to the Public Buildings Amendments of 1972.

Central personnel management.—During the past year, the President's Panel on Federal Compensation made an extensive and

comprehensive review of the appropriate levels of compensation for Federal civilian employees under the principle of comparability with the private sector work force. Major refinements in the current system of comparability were suggested. Some changes could be adopted by administrative action while others would require legislative action by the Congress. With respect to the development of career executives, Federal agencies are being directed to strengthen their internal programs of executive selection and training.

The Commission on Executive, Legislative, and Judicial Salaries will conduct a quadrennial review of appropriate pay levels for upper level positions in the three branches of the Federal Government. The President will request that the Commission complete its report in time for preparing recommendations to the Congress in January 1977, as contemplated by law.

Other general government.—Outlays for programs in this sub-function are estimated to decline by nearly \$120 million in 1977 to a level of \$520 million. Contributing to the decline in outlays are the phaseout of the American Revolution Bicentennial Administration activities, the completion of funding of the 1976 Presidential election campaign and reduced amounts for the Trust Territory of the Pacific Islands, Guam, and American Samoa.

Appropriations will be requested to convene a National Women's Conference under recently enacted legislation. The major objectives of the conference will be to assess progress toward insuring equality for all women and to set goals for eliminating barriers toward their full and equal participation in American life.

Federal Financing Bank.—By law, the Federal Financing Bank (FFB) budget is excluded from budget totals. However, mention of the magnitude of its operations is required to present a more complete description of the Federal Government's impact on the economy. Since its creation on December 29, 1973, the FFB has become a major coordinating instrument of Federal agency and federally assisted borrowing from the public. Most Federal agencies are using the Bank to finance those programs that depend upon the sale of credit market instruments, including agency securities, guaranteed obligations, participation agreements, and loan assets. In 1975 the Bank had 150 loans and advances outstanding totaling \$13.3 billion. In 1977, these outstanding balances are estimated to total \$39 billion. Further discussion of the FFB and its activities is contained in Part 2 of this document and Special Analyses C and E in the Special Analyses volume.

REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE

This function includes Federal aid to State, local, and territorial governments that is available for general fiscal support and may be used at the State or local governments' discretion for a range of functional purposes. Outlays in 1977 are estimated to be \$7.4 billion, rising further in 1978 to \$7.7 billion.

Program Highlights

- Renew general revenue sharing through 1982 with annual increases.
- Provide a Federal payment of \$280 million to the District of Columbia in 1977.
- Provide temporary emergency assistance for New York City.

General revenue sharing.—General revenue sharing has become a significant element in the fiscal relationship between the Federal Government and State and local governments. Outlays in 1977 will be \$6.6 billion, with one-third going to State governments and two-thirds to local governments. The Administration has recommended that general revenue sharing, which terminates December 31, 1976, be extended through September 30, 1982. The proposed legislation will continue the authorization and appropriation of specific annual amounts, increasing by \$150 million annually to \$7.2 billion for 1982. Over the 5-year authorized life of the current program, \$30.2 billion of Federal funds will have been distributed. These payments are made to States and localities with minimal Federal restrictions and controls, thus allowing regional and local decisionmaking to address regional and local needs. The principal Federal requirements of the program address such concerns as assuring nondiscrimination and public participation in spending decisions.

The Office of Revenue Sharing (ORS) supplements its own efforts to assure compliance with program requirements by relying on other Federal and State agencies. In addition, agreements have been signed with a number of State audit and human rights agencies to provide investigative assistance.

REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE

[In millions of dollars]

Program or agency	Outlays				Recom- mended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
General revenue sharing.....	6,130	6,275	1,627	6,552	6,546
Other general purpose fiscal assistance:					
Agriculture Department: Forest Service.....	121	91	118	37	37
Interior Department:					
Payments from Federal land management activities.....	178	179	145	127	127
Other.....	24	40	7	27	26
Treasury Department:					
Puerto Rico and the Virgin Islands: Collec- tion of duties, taxes and fees.....	180	225	56	230	230
Internal revenue collections in Puerto Rico.....	122	114	24	114	114
New York City Seasonal Financing Fund, administrative expenses.....		1	*	1	1
District of Columbia:					
Federal payment and utility charges.....	232	260	65	283	283
Other transactions.....	15	-20		-21	-21
Other agencies and programs.....	4	4	4	1	4
Subtotal, other general purpose fiscal assistance.....	875	894	419	799	801
Total.....	7,005	7,169	2,046	7,351	7,347

*Less than \$500 thousand.

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

Other general purpose fiscal assistance.—The Federal Government returns all or part of certain taxes and other revenues to specific jurisdictions. For example, the Department of Agriculture pays 25% of most national forest receipts to States for roads and schools in counties where the receipts are generated. The Department of the Interior returns to States and counties part of its receipts for activities such as timber sales, mineral leasing, and grazing permits on Federal lands. In addition, the Department of the Treasury returns to Puerto Rico and the Virgin Islands most Federal taxes and other revenues collected there.

Most of these payments to States and counties will be low in 1977 because such payments usually are paid in the quarter immediately following the end of the fiscal year in which the receipts were generated. The payments based on 1976 receipts will be paid in the transition

quarter, while payments made in 1977 will be based mainly on receipts generated in the transition quarter.

The District of Columbia's operating budget is financed by local taxes and by an annual payment to compensate for burdens placed on the District as the Nation's Capital. A Federal payment of \$280 million is requested for 1977.

Public Law 94-143 established the New York City Seasonal Financing Fund, which authorizes short-term loans by the Federal Government to the city through June 30, 1978. The amount of loans outstanding may not exceed \$2.3 billion in any year. New York City will be required to repay these loans by the end of the city's fiscal year. The Federal Financing Bank is authorized to purchase the loans from the Treasury. As a result, there will be no net effect on budget outlays for any fiscal year. New York City will pay interest at the rate of 1% above Treasury borrowing rates into the general fund of the Treasury.

Most Federal grants to State and local governments are classified in other functions of the budget since they are intended to meet particular program objectives rather than provide general financial support. Functions that include substantial funds for grants to State and local governments are: Commerce and transportation; Community and regional development; Education, training, employment, and social services; Health; and Income security. The Administration is proposing a number of reforms in grant programs to consolidate narrow categorical grants into broad-based block grants. A detailed discussion of Federal assistance to State and local governments is contained in Special Analysis O, "Federal aid to State and local governments," in the Special Analyses volume.

Two major *tax expenditures* also provide fiscal assistance to States and localities. The exclusion from reportable income of interest on State and local obligations allows these governments to borrow at lower interest rates. The revenue thus foregone by the Treasury is estimated to be \$4.5 billion in 1977. In addition, the deductibility of State and local taxes from gross income allows individuals who itemize deductions to partially offset their State and local tax liabilities through reduced Federal taxes; the revenue loss is estimated to be \$6.7 billion in 1977.

INTEREST

Interest is the cost of borrowing or lending money. This function includes both interest paid and received by the Federal Government. Budget outlays for the interest function are estimated to rise by \$3.9 billion in 1976, and by another \$6.5 billion in 1977, reaching \$41.3 billion. These increases result largely from the financing of budget deficits of \$76 billion in 1976 and \$43 billion in 1977. By 1978, interest costs are estimated to grow to \$44.8 billion.

INTEREST¹

(In millions of dollars)

	Outlays				Recom- mended budget authority for 1977
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Interest on the public debt ²	32,665	37,700	10,400	45,000	45,000
Other interest.....	-1,691	-2,865	-631	-3,703	-3,704
Total.....	30,974	34,835	9,769	41,297	41,296

¹ Excludes interest on debt issued by various agencies, which is included in the outlays of the function served. Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

² Includes interest paid on the public debt held by Government investment accounts.

A substantial portion of the outlays in the interest function is paid to trust funds on Government securities held by them. These payments (which are shown as undistributed offsetting receipts) will amount to \$8.4 billion in 1977. They are deducted from both outlays and budget authority in arriving at budget totals, since they are intra-governmental transactions. As shown in the table below, net interest outlays are projected to be \$32.9 billion in 1977.

(In millions of dollars)

	1975 actual	1976 estimate	TQ estimate	1977 estimate
Outlays for the interest function.....	30,974	34,835	9,769	41,297
Interest received by trust funds.....	-7,667	-8,015	-2,110	-8,373
Net interest outlays.....	23,307	26,820	7,660	32,924
Deduct: Deposit of earnings by Federal Reserve System ¹	5,777	5,550	1,350	6,200
Net impact².....	17,530	21,270	6,310	26,724

¹ Shown as budget receipts.

² Net amount of interest to be paid from receipts or other means of financing.

In addition, \$6.2 billion of the interest paid on securities held by the Federal Reserve banks will be returned to the Treasury as miscellaneous receipts. Hence, the net impact on the 1977 budget of interest paid will be \$26.7 billion.

A significant *tax expenditure* arises from the optional deferral of tax on the interest income of U.S. savings bonds. Normally the interest would be taxed each year as it is credited, but the holder may defer paying the tax until the bond is redeemed. The associated revenue loss is about \$0.7 billion in 1977.

ALLOWANCES

	Outlays				Recom- mended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Civilian agency pay raises				760	790
Contingencies for:					
Relatively uncontrollable programs			0	0	0
Other requirements		200	175	1,500	1,800
Total		200	175	2,260	2,590

¹ Information on budget authority for 1975, 1976, and the transition quarter is shown in table 14 of Part 8.

Allowances are included in the 1977 budget to cover civilian agency pay raises and contingencies. The outlay allowance for civilian agency pay raises, which covers pay raises due to take effect in October 1976, is \$760 million for 1977. Outlays for the allowance for contingencies are \$200 million in 1976 and \$1.5 billion in 1977. The contingency allowance for relatively uncontrollable programs is zero because the probability of net decreases or net increases for such programs is believed to be equal.

The Federal Pay Comparability Act of 1970 provides an annual system for adjusting Federal pay on the basis of comparability with the private sector. During the past year, the President's Panel on Federal Compensation made an extensive and comprehensive review of the appropriate levels of Federal civilian employees' pay under the principle of comparability. Major improvements in the current system of comparability were recommended, some of which can be implemented by administrative action and some of which require legislation.

For purposes of making budget estimates, it has been assumed that the Panel's recommended administrative changes will be reflected in the October 1976 pay raise. The major administrative changes recommended are to include data on secretaries and computer operators in the comparability survey, and to weight appropriately the survey data. It is anticipated that these changes in the survey will reduce the average comparability increase in October 1976 from the earlier estimate of 11.5%, although the exact amount cannot as yet be determined. These changes may affect the increase for lower grades more than for higher grades because the newly included data relate more to the lower grades.

Legislation will be proposed to initiate other reforms recommended by the President's pay panel. These include splitting the present general schedule into two schedules, and setting salaries in the new clerical and technical schedule on a locality basis. The Panel also recommended further study to determine the feasibility of expanding the comparability principle to include fringe benefits as well as pay.

In addition to these changes, and consistent with the President's comprehensive program of fiscal restraint, it presently appears necessary to limit the increase in Federal salaries. The budget assumes that October 1976 pay increases for white-collar employees will be limited to 5%. Smaller increases may be received by some employees—consistent with changes in the comparability process—but for budget purposes, it is assumed that all employees will receive at least a 3% increase. The estimated average increase is 4.7%. A full return to comparability is assumed for 1978. In accordance with a change in the law made in 1975, an allowance for equivalent pay raises for executive, legislative, and judicial salaries is included.

A final decision on the need for pay restraint, and on its nature, will be made by the President in late summer after a review of the economic and fiscal situation at that time and after a review of the recommendations of his pay agent, the Federal Employees Pay Council, and the Advisory Committee on Federal Pay.

The President also will submit legislation to implement the Pay Panel's recommendations for reform of certain aspects of the law governing wage-board pay rates which result in blue-collar workers earning more than their private sector counterparts. The 1977 allowance includes the effect of this proposed legislation. Other reforms and changes proposed by the Panel are not expected to affect total pay levels significantly in 1977.

UNDISTRIBUTED OFFSETTING RECEIPTS

Offsetting receipts are generally netted against budget authority and outlays at the function or subfunction and agency levels. (See part 6 for a detailed explanation.) However, there are three instances where the offsetting receipts are sufficiently different that they are deducted from the budget as a whole, rather than being offset at the agency and functional level.

	Outlays				Recom- mended budget authority for 1977 ¹
	1975 actual	1976 estimate	TQ estimate	1977 estimate	
Employer share, employee retirement.....	-3,980	-4,193	-979	-4,468	-4,468
Interest received by trust funds.....	-7,667	-8,015	-2,110	-8,373	-8,373
Rents and royalties on the Outer Continental Shelf.....	-2,428	-3,000	-500	-6,000	-6,000
Total.....	-14,075	-15,208	-3,589	-18,840	-18,840

¹ For these programs, budget authority equals outlays.

Employer share, employee retirement is composed of payments by Federal agencies to retirement funds of its employees. About two-thirds of these payments are to the Civil Service retirement fund with the remainder paid mostly to the Social Security trust funds.

Most trust fund balances are—by law—invested in interest-bearing Federal debt securities. The interest received by trust nonrevolving funds is included as an undistributed deduction rather than being offset against the interest function. These payments are estimated to be \$8.4 billion in 1977.

Rents and royalties on the Outer Continental Shelf are not directly related to a specific program in the budget. The Government plans to lease more lands off the west and gulf coasts in fiscal year 1976, along with, for the first time, lands in the Gulf of Alaska. In the transition quarter, the mid-Atlantic tracts off the east coast are scheduled to be opened to exploration. In 1977, additional sales are planned in all these areas. Receipts from these leased tracts are estimated to be \$6.0 billion in 1977.

PART 6

THE BUDGET SYSTEM AND CONCEPTS

THE BUDGET SYSTEM AND CONCEPTS

The budget system of the U.S. Government is based upon a structure for financial administration that has as objectives the efficient management of programs in relation to the requirements of the Nation and effective financial control.

This year the budget process continues to undergo changes due to the enactment of the Congressional Budget and Impoundment Control Act of 1974 (Public Law 93-344). The act established new congressional budget procedures and a new fiscal year period (October 1 through September 30) effective with fiscal year 1977. There will be a 3-month transition quarter between fiscal year 1976, which ends June 30, 1976, and fiscal year 1977, which begins October 1, 1976.

THE BUDGET PROCESS

The budget process has four main phases: (1) executive formulation and transmittal; (2) congressional action; (3) budget execution and control; and (4) review and audit. Each of these phases interrelates with and overlaps the others.

Executive formulation and transmittal.—The budget sets forth the President's financial plan of operation and thus indicates his priorities for the Nation for the coming year. The President's transmittal of his budget to the Congress early in each calendar year is the climax of many months of planning and analysis throughout the executive branch. Formulation of the 1977 budget began in the spring of 1975, although tentative goals for some programs were set earlier—when the 1976 budget was transmitted to the Congress in February of 1975.

During the period when a budget is being formulated in the executive branch, there is a continuous exchange of information, proposals, evaluations, and policy determinations among the President, the Office of Management and Budget (OMB), and the various Government agencies.

In the spring, agency programs are evaluated, policy issues are identified, and budgetary projections are made, giving attention both to important modifications and innovations in programs and to alternative long-range program plans. Preliminary plans are then presented to the President for his consideration. At about the same time, the President receives projections of the economic outlook that are prepared jointly by the Council of Economic Advisers, the Treas-

ury Department, and OMB and reviewed by the Economic Policy Board. The President also receives projections of estimated receipts prepared by the Treasury Department.

Following a review of both sets of projections, the President establishes general budget and fiscal policy guidelines for the fiscal year that will begin about 15 months later. Tentative policy determinations and planning ceilings are then given to the agencies to govern the preparation of their budgets.

Throughout the fall and early winter the executive branch is involved in two related budgetary processes. One is the preparation of the current services estimates, required by the Congressional Budget Act to be transmitted to the Congress by November 10 of each year. These estimates are projections of budget authority and outlays required to continue ongoing Federal programs and activities in the upcoming fiscal year without policy changes from the fiscal year in progress at the time the estimates are submitted.

The second process is the preparation of the President's budget for transmittal to the Congress. This process involves a detailed review of agency budget requests by OMB. These requests and OMB's recommendations on them are presented to the President for decision. Overall fiscal policy issues—relating to total budget outlays and receipts—are again examined. Moreover, the effects of budget decisions on outlays in the years that follow are also considered and are explicitly taken into account.

The actual budget data from the most recently completed fiscal year and updated estimates for the current fiscal year provide an essential reference base in this review and decision process. Thus, the budget process involves the simultaneous consideration of the resource needs of individual programs and the total outlays and receipts that are appropriate in relation to the outlook for the national economy. The budget reflects the results of both of these considerations.

Congressional action.—The Congress can act as it wishes on the President's budget proposals. It can change programs, eliminate them, or add programs not requested by the President. It can increase or decrease the amounts recommended by the President to finance existing and proposed new programs. It may also act upon legislation determining taxes and other means of raising receipts.

In making appropriations the Congress does not normally vote on outlays directly, but rather on budget authority. The Congress first enacts legislation that *authorizes* an agency to carry out a particular program and, in some cases, sets a limit on the amount that subsequently can be considered for appropriation for the program. Many programs are authorized for a specified number of years, or even indefinitely; other programs, such as nuclear energy, space

exploration, defense procurement, foreign affairs, and some construction programs, require annual authorizing legislation.

The granting of *budget authority* is usually a separate, subsequent action. As a normal rule, budget authority becomes available each year only as voted by the Congress. However, in a significant number of cases, the Congress has voted permanent budget authority, under which funds become available annually without further congressional action. Most trust fund appropriations are permanent, as are many Federal fund appropriations, such as the appropriation to pay interest on the public debt.

Congressional review begins when the President transmits his current services estimates to the Congress some 2 months before the President's budget is transmitted. While these current services estimates are neither recommended amounts nor estimates as to what the figures for the budget year will actually turn out to be, the Congress may use these estimates as a base upon which to examine the budget transmitted in January.

Upon receipt of the President's budget, the Congress will follow new procedures required by the Congressional Budget Act in addition to its established pattern of considering requests for appropriations and changes in revenue laws.

Under the new procedures the Congress will consider budget totals prior to completing action on individual appropriations. The act requires that by March 15, the new House and Senate Budget Committees receive reports on budget estimates from all other congressional committees, as well as a fiscal policy report from the new Congressional Budget Office, by April 1. This is followed by the adoption of the first concurrent budget resolution, no later than May 15, containing Government-wide budget targets of receipts, budget authority, and outlays to guide Congress in its subsequent consideration of appropriations and revenue measures.

Congressional consideration of requests for appropriations and for changes in revenue laws will continue to follow an established pattern. These requests are considered first in the House of Representatives. The appropriations committee, through its subcommittees, studies the proposals for appropriations and examines in detail each agency's performance. The Ways and Means Committee reviews proposed revenue measures. Each committee then recommends the action to be taken by the House of Representatives.

As appropriations and tax bills are approved by the House, they are forwarded to the Senate, where a similar review process is followed. In case of disagreement between the two Houses of Congress, a conference committee (consisting of Members of both bodies) meets to resolve the issues. The report of the conference committee is returned to both Houses for approval, and when agreed to, the measures are

then ready to be transmitted to the President in the form of an enrolled bill, for his approval or veto.

After action has been completed on all money bills, the Congress will, by September 15, adopt a second concurrent resolution. The resolution adopted by the Congress will contain budget *ceilings* classified by function for budget authority and outlays and a *floor* for revenue measures. This resolution may retain or revise the appropriate levels set earlier in the year, and can include directives to the appropriations committees and to other committees with jurisdiction over budget authority or entitlements to recommend changes in new or carryover authority or entitlements. Similarly, the second resolution may direct the appropriate committees to recommend changes in Federal revenues or in the public debt. Changes recommended by various committees pursuant to the second budget resolution are to be reported in a reconciliation bill (or resolution, in some cases) whose enactment is scheduled by September 25, a few days before the new fiscal year commences on October 1.

With enactment of the reconciliation bill, the congressional budget process will be completed. At this point, Congress may not consider any spending or revenue legislation that would breach any of the levels specified in the second resolution. In other words, Congress would not be able to pass a supplemental appropriation if it would cause spending to rise above the levels of the second budget resolution, nor could it cut revenues below the second resolution's totals. However, Congress may adopt a new budget resolution any time during the fiscal year.

If action on appropriations is not completed by the beginning of the fiscal year, the Congress may enact a "continuing resolution" to provide authority for the affected agencies to continue operations until their regular appropriations are enacted.

Budget execution and control.—Once approved, the budget becomes the financial basis for the operations of each agency during the fiscal year.

Under the law, most budget authority and other budgetary resources are made available to the agencies of the executive branch through an apportionment system. Under authority delegated by the President, the Director of OMB apportions (distributes) appropriations and other budgetary resources to each agency by time periods (usually quarters) or by activities. Obligations may not be incurred in excess of the amount apportioned. The objective of the apportionment system is to ensure the effective and orderly use of available authority and to reduce the need for requesting additional or supplemental authority.

Changes in laws or other factors may indicate the need for more authority during the year, and supplemental requests may have to be transmitted to the Congress. On the other hand, reserves may be established under the Antideficiency Act (31 U.S.C. 665) to provide for contingencies or to effect savings made possible by or through changes in requirements or greater efficiency of operations. Amounts may also be withheld for policy or other reasons, pursuant to the Impoundment Control Act.

Whenever the President determines that all or part of any budget authority provided by the Congress will not be required to carry out the full objectives or scope of a program for which it was provided, or that such budget authority should be rescinded for fiscal policy or other reasons, a special message is transmitted by the President to the Congress requesting a rescission of the budget authority. The budget authority proposed by the President for rescission must be made available for obligation unless both the House and Senate pass a rescission bill within 45 days of continuous session after receiving the President's message.

Whenever all or part of any budget authority provided by the Congress is deferred (i.e., temporarily withheld from obligation) the President transmits a special message to the Congress on such deferrals. Either House may pass a resolution disapproving this deferral of budget authority, thus requiring that the funds be made available for obligation. When no congressional action is taken, deferrals may remain in effect until, but not beyond, the end of the fiscal year.

Review and audit.—This is the final step in the budget process. The individual agencies are responsible for assuring—through their own review and control systems—that the obligations they incur and the resulting outlays follow the provisions of the authorizing and appropriating legislation, as well as other laws and regulations relating to the obligation and expenditure of funds. OMB reviews program and financial reports and keeps abreast of agency programs and the effort to attain program objectives.

In addition, the Comptroller General, as agent of the Congress, regularly audits, examines, and evaluates Government programs. His findings and recommendations for corrective action are made to the Congress, to OMB, and to the agencies concerned. The Comptroller General also monitors the executive branch's reporting of special messages on proposed rescissions and deferrals. He reports any items not reported by the executive branch and any differences that he may have with the classification (as a rescission or deferral) of withholdings included in special messages submitted by the President. The Comptroller General may bring civil actions to obtain compliance should the President fail to make budget authority available in accordance with the Impoundment Control Act.

COVERAGE OF THE BUDGET TOTALS

Agencies and programs.—The budget totals cover agencies and programs (including Government corporations) administered by the Federal Government, no matter how funded, except for the following:

Exchange stabilization fund,
Rural electrification and telephone revolving fund,
Rural Telephone Bank,
Environmental Financing Authority,¹
Board of Governors of the Federal Reserve System,
Housing for the elderly or handicapped fund,
Pension Benefit Guaranty Corporation,
Postal Service fund,
United States Railway Association,
Federal Financing Bank,
Energy Independence Authority (proposed).²

In addition to these exceptions, the totals exclude privately owned, Government-sponsored enterprises, such as the Federal land banks and Federal home loan banks. Information on the excluded Government agencies and on the Government-sponsored enterprises is discussed in Part 2 of the Budget and presented in the form of "annexed budgets" in Part IV of the Budget Appendix.³

Functional classification.⁴—The functional classification arrays budgetary data according to the major purpose served by the unit being classified (usually, a budget account). In accordance with the Congressional Budget Act, the Congress will pass resolutions establishing budget targets and ceilings by functional categories.

The following criteria are used in establishing and in assigning activities to functional categories:

- A function must have a common end or ultimate purpose addressed to an important national need. (The emphasis is on what the Federal Government seeks to accomplish rather than the means of accomplishment, what is purchased, or the clientele or geographic area served.)
- A function must be of continuing national importance and be significant in size, i.e., normally account for at least 2% of total budget outlays over a number of years.
- The basic unit of classification generally is the appropriation or fund account. Occasionally, an appropriation account serves more than one major purpose. Accordingly, an account may be divided

¹ The authorization for the Environmental Financing Authority expired on June 30, 1975.

² The budget totals include an amount equal to the estimated net earnings or losses of this proposed Authority.

³ Beginning Oct. 1, 1976, the Export-Import Bank, previously excluded from the budget totals is included in the budget totals.

⁴ A further discussion of this subject is found in Part 5 of this volume.

into two or more subfunctions. Any such division requires a compelling reason, and must involve relatively large amounts for each subfunction.

- Each unit is classified into the single best or predominant purpose served. Thus, a unit is assigned to only one function.
- Activities and programs are normally classified by common purpose (or function) regardless of which agencies conduct the activities.

Types of funds.—Agency activities are financed through Federal funds and through trust funds, both of which are included in the budget.

Federal funds are of four types. The *general fund* is credited with receipts not earmarked by law for a specific purpose, and is charged with payments from such receipts and from general borrowing. *Special funds* contain Federal receipts earmarked for specific purposes, other than for carrying out a cycle of operations. *Public enterprise* (revolving) funds finance a cycle of business-type operations in which outlays generate collections, primarily from the public. *Intragovernmental revolving* and *management* funds facilitate financing operations within and between Government agencies.

Trust funds are established to account for receipt and expenditure of moneys by the Government for use in carrying out specific purposes and programs in accordance with the terms of a trust agreement or statute. These moneys are not available for the general purposes of the Government. Within the category of trust funds there is a special subcategory of *trust revolving* funds that carry on a cycle of business-type operations.

Current expense and capital outlay.—The budget includes spending for both current operating expenses and capital outlays such as the purchase of lands, structures, and equipment. It also includes capital outlays in the form of lending and the purchase of investments. These categorizations of outlays are discussed in Special Analysis D. However, it excludes from obligations and outlays the acquisition of Federal debt securities issued by the Government itself (either by the Treasury Department or by other Federal agencies).

BUDGET AUTHORITY AND RELATED TRANSACTIONS

Budget authority.—Government agencies are permitted to enter into obligations requiring either immediate or future payment of money only when they have been granted authority to do so by law. The amounts thus authorized by the Congress are called budget authority.

Budget authority permits *obligations* to be incurred, and for most accounts the amount of the authority is related to the obligations expected to be incurred during the year. In some cases—especially construction (other than water resources projects), research, and procurement—budget authority is requested and provided to finance the full cost of each project at the time it is started, regardless of when obligations are expected to be incurred and the expected time of completion. In other cases, certain insurance or other programs are provided with standby budget authority that may never be used fully but is available if certain contingencies should arise.

Budget authority usually takes the form of *appropriations*, which permit obligations to be incurred and payments to be made. Some budget authority is in the form of *contract authority*, which permits obligations in advance of appropriations and therefore requires a subsequent appropriation or receipts to “liquidate” (pay) these obligations. There is also *authority to spend debt receipts* (i.e., *borrowing authority*); such budget authority permits the use of borrowed money to incur obligations and make payments. Where such authority pertains to the borrowing from the Treasury, it is authority to spend *public* debt receipts. Authority for a Government agency to borrow directly from the public or from a Government-administered fund available for investment is authority to spend *agency* debt receipts.

Starting in January 1976, it is not in order for either House of the Congress to consider any bill, with certain exceptions, that provides new borrowing or contract authority unless that bill also provides that such new spending authority will be effective only to the extent and in such amounts as are provided in appropriations acts.

Most appropriations for current operations are made available for obligation only during a specified fiscal year (*1-year appropriations*). Some are for a specified longer period (*multiple-year appropriations*). Others, including most of those for construction, some for research, and many trust fund appropriations, are made available for obligation until the objectives have been attained (*no-year appropriations*).

When budget authority is made available by the Congress for a specific period of time, any part that is not used for obligations during that period lapses and cannot be used later. *Reappropriations*—congressional actions to continue availability of unused balances that have lapsed—are counted as budget authority in the year of the congressional action.

A *rescission* is a legislative action that cancels budget authority prior to the time the authority would otherwise have lapsed. Rescissions are offset against new budget authority in arriving at the total of budget authority for each year. A *deferral* is an executive branch action or inaction—including the establishment of reserves under the Antideficiency Act—that effectively delays the obligation or expendi-

ture of budget authority. Deferrals may not extend beyond the end of the fiscal year and may be overturned at any time by either House of Congress.

Most authority to obligate funds is granted year by year (*current authority*). Under certain laws, some budget authority in Federal funds and most budget authority in the trust funds become available from time to time without further action by the Congress (*permanent authority*).

The amount of budget authority is usually stated specifically in the legislation that makes it available (*definite authority*). In a few cases the amount is left indefinite, to be determined by subsequent circumstances (*indefinite authority*). Examples of the latter type are the appropriation for interest on the public debt, and the trust fund appropriation equal to receipts under the Federal Insurance Contributions Act (social security).

Obligations incurred.—Following the enactment of budget authority, obligations are incurred by Government agencies. Such obligations include the currently accruing liabilities for salaries and wages, certain contractual services, and interest; entering into contracts for the purchase of supplies and equipment, construction and the acquisition of land; entering into contracts to make loans; and other contractual arrangements requiring the payment of money.

Outlays.—Obligations generally are liquidated by the issuance of checks or the disbursement of cash; such payments are called *outlays*. In lieu of issuing checks, obligations may also be liquidated (and outlays occur) by the maturing of interest coupons in the case of some bonds, or by the issuance of bonds or notes (or increases in the redemption value of bonds outstanding). Outlays during any fiscal year may be payments of obligations incurred in prior years or in the same year. Such outlays, therefore, flow in part from unexpended balances of prior year budget authority and in part from budget authority provided for the year in which the money is spent. Total budget outlays include deductions for offsetting collections (see Receipts, below).⁵

Balances of authority.—Not all budget authority enacted for a fiscal year is obligated and paid out in the same year. The *obligated balance* is that portion of the budget authority that has been obligated but not yet paid. For example, in the case of salaries and wages, one to three weeks elapse between the time of obligation and the time of payment. In the case of major procurement and construction, up to several years may elapse. Obligated balances of budget authority are carried forward until the obligations are subsequently paid. In addi-

⁵ This process is depicted on a chart "Relation of Budget Authority to Outlays—1977 Budget" in Part 2 of this volume.

tion, in multiple-year or no-year accounts, budget authority that is still available for obligation may be carried forward for obligation in the following year. These are *unobligated balances*.

Therefore, a change in the amount of budget authority for a given year does not necessarily result in a similar change in either the obligations incurred or the budget outlays of that same year. A change in budget authority in any one year may have an effect on obligations for 2 or more years, and may affect budget outlays for an even longer period. In the case of standby budget authority, obligations and outlays may never materialize.

Allocations between agencies.—In some cases, one or more agencies may share in the administration of a program for which appropriations are made to another agency or to the President. This is made possible, in the accounts, by the establishment of allocations from the "parent" account (the account to which the appropriation was made). Obligations incurred through such allocations are included with the parent account in the *Budget* (without separate identification) and in the *Budget Appendix* (where the total obligations of each participating agency are identified separately).

RECEIPTS

In general.—Receipts represent amounts collected during the year and are classified into two major categories:

- *Budget receipts*, which are compared with total outlays in calculating the budget surplus or deficit.
- *Offsetting collections*, which are deducted from disbursements in calculating total outlays. Corresponding offsets are made in arriving at total budget authority and net obligations incurred.

Budget receipts.—Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers and from contributions paid by participants in certain voluntary Federal social insurance programs. They consist primarily of tax receipts and social insurance premiums, but also include receipts from court fines, certain licenses, and war reparations (in applicable years). Gifts and contributions (as distinguished from payments for services or cost-sharing deposits by State and local governments) are also counted as budget receipts.

Offsetting collections.—These are classified into two types: *collections credited to appropriation or fund accounts* and *offsetting receipts* (that is, amounts deposited in receipt accounts). Generally, collections credited to appropriation or fund accounts can be used without

appropriation action by the Congress, whereas funds in receipt accounts cannot be used without being appropriated.

Collections credited to appropriation or fund accounts occur in two circumstances:

- *Reimbursements*.—When authorized by law, some incidental sums collected are treated as reimbursements to appropriations; these are netted in determining outlays from such appropriations.
- *Revolving funds*.—In the three types of revolving funds—public enterprise, intragovernmental, and trust revolving—collections are regularly netted against spending.

Offsetting receipts generally are deducted from budget authority and outlays by function and subfunction and by agency. Offsetting receipts are subdivided into two major categories, as follows:

- *Proprietary receipts from the public*.—These are collections from the public—deposited in receipt accounts of the general fund, special funds, or trust funds—that arise out of the business-type or market-oriented activities of the Government (for example, loan repayments, interest, sale of property and products, charges for nonregulatory services, and rents and royalties). Such collections are not counted as budget receipts, and with one exception, are offset against total budget authority and outlays by agency and by function.⁶
- *Intragovernmental transactions*.—These are payments into receipt accounts from other federally owned or administered accounts. They are treated as an offset to budget authority and outlays, rather than as a budget receipt. Intragovernmental transactions may either be *intrabudgetary* (where the payment and receipt both occur within the budgetary universe) or result from *receipts from off-budget Federal agencies* in those cases where the payment comes from a Federal agency whose funds are excluded from the budget totals. Normally intragovernmental transactions are deducted from both the outlays and the budget authority for the agency receiving the payment.⁷

Intrabudgetary transactions are further subdivided into three groups: (1) *interfund transactions*, where the payment is from one fund group (either Federal funds or trust funds) to the other fund group; (2) *Federal intrafund transactions*, in those cases where the payment and receipt both occur within the Federal fund group; and (3) *trust intrafund transactions*, in those cases where the payment and receipt both occur within the trust fund group.

⁶ Receipts from rents and royalties from the Outer Continental Shelf lands are deducted from total budget authority and outlays for the Government as a whole rather than any single agency or function.

⁷ In two situations intragovernmental transactions are not deducted from the figures of any agency or function, but appear as special deduct lines in computing total budget authority and outlays for the Government as a whole. One of these consists of the agencies' payments (including payments by off-budget Federal agencies) as employers into trust funds for retirement of employees. The other is the payment of interest to trust (nonrevolving) funds.

OTHER TRANSACTIONS

Borrowing and repayments.—Borrowing and debt repayment are not treated as receipts or outlays, since if they were the budget could be balanced simply by borrowing. This applies both to borrowing in the form of public debt securities and to specialized forms of borrowing—such as the sale of agency securities, military family housing mortgages, and certificates representing participation in a pool of loans.

Exercise of the monetary power.—Seigniorage is the profit from coining money; it is the difference between the value of coins as money and their cost, including the cost of manufacturing. Seigniorage on coins arises from the exercise of the Government's monetary powers and differs from receipts coming from the public, since there is no corresponding payment on the part of another party. Therefore, seigniorage is excluded from receipts and treated as a means of financing a budget deficit, or as a supplementary amount to be applied to reduce debt or to increase the cash in Treasury in the years of a budget surplus. The increment (profit) resulting from the revaluation of gold as a monetary asset is treated like seigniorage, but the profit from sale of gold as a commodity is treated as a proprietary receipt.

Liabilities in deposit fund accounts.—Accounts outside the budget, known as deposit funds, are established to record certain amounts held in suspense temporarily, or held by the Government as agent for others (for example, savings accounts for military personnel, State and local income taxes withheld from Federal employees' salaries, and payroll deductions for the purchase of savings bonds by civilian employees of the Government). Such transactions affect Treasury's cash balances even though they are not a part of the budget.

Exchange of cash.—The Government's deposits with the International Monetary Fund (IMF) are considered similar to cash assets. Therefore, the movement of money between the IMF and the Treasury Department is not in itself considered a receipt or an outlay, borrowing or lending.

Obligations to international lending organizations.—Debt instruments issued (in lieu of checks) in payment of subscriptions to international lending organizations are not considered borrowing or outlays, but remain a part of the obligated balances until they are cashed, at which time they become outlays. These differ only in form, and not in substance, from ordinary balances for unpaid obligations.

BASIS FOR BUDGET FIGURES

In general.—Receipts and repayments reflect collections. Outlays are stated in terms of checks issued, including cash paid in lieu of checks. The accrual basis is generally used for interest on the public debt. In the case of bonds and notes, where the interest expense of the Government is reflected in periodic changes in redemption value, the interest outlay is counted when the redemption value changes.

Data for 1975.—The 1975 column of this budget generally presents the actual transactions and balances for that year, as recorded in agency accounts and as summarized in the central financial reports prepared by the Treasury Department.

Data for 1976 and the transition quarter, July 1, 1976, through September 30, 1976.—By now (January 1976) all regular appropriations acts for 1976 and the transition quarter have become law except Foreign Assistance; Defense; Labor-Health, Education, and Welfare; and the District of Columbia, for which continuing appropriations have been provided. The amounts in the Budget for 1976 and the transition quarter include budget authority actually made available by the Congress in the case of enacted appropriations, the amounts in the conference report on the unenacted Defense bill, and the amounts in the President's 1976 budget, as amended, for projects and activities to be funded in the Labor-Health, Education, and Welfare; Foreign Assistance; and District of Columbia appropriation bills that are not yet law. This budget proposes some amendments to these appropriations still pending before the Congress. Also some rescissions are now pending before the Congress, and additional supplemental appropriations will be required in certain cases. These supplementals represent the amounts required for various pay raises including those of October 1975 and the additional amounts requested to meet previously unforeseen program costs.

Where the word "enacted" is used with reference to 1976 and the transition quarter, as in tables 1 and 8 of Part 8 of the *Budget*, the amount represents budget authority already voted by the Congress. In the case of indefinite appropriations, the enacted sums include the amounts likely to be required. Actions "pending" before the Congress include unenacted appropriations and proposed rescissions, whether included in regular or supplemental appropriation bills or awaiting Congressional consideration for inclusion in a rescission bill. Where the word "estimate" is used, the amounts may include pending appropriations, needed supplementals, and enacted budget authority. Certain standard footnotes are used in Part 7 of the *Budget* (and are explained at the end of that table) to specify the status of these additional items for 1976 and the transition quarter.

Data for 1977.—This budget is complete as to the estimates for 1977. Part I of the *Budget Appendix* generally includes the proposed appropriation language for the various items identified in the budget. However, in some instances, estimates are included in the budget schedules without appropriation language for 1976 and 1977. For these, the requested amounts may already be pending, proposed legislation may be required and/or the estimated amounts will be requested later when the requirements are known. In certain tables of the budget these items for later transmittal and the related outlays are separately identified. Estimates of the total requirements for 1976, the transition quarter, and 1977 include both the amounts formally proposed and the amounts planned for later transmittal.

Allowances.—Lump-sum allowances are included in the tables to cover possible additional changes. The allowance for contingencies is shown in two categories, as required by the Congressional Budget Act. The estimates in the first category, "Relatively uncontrollable programs," are zero because the probability of net decreases or net increases for such programs is believed to be equal. The second category, "Other requirements," contains estimates for requirements now not foreseen for existing programs and for the possible enactment of legislation not specifically provided for in the budget. The allowance for civilian agency pay raises includes an estimate of the additional amounts that will be required for pay raises anticipated in October 1976 for employees of civilian Government agencies. A separate allowance for pay raises is shown for the military and civilian employees of the Department of Defense and is included in its figures. These increases could not be reflected in the various program appropriation requests since the applicable detailed amounts have not yet been determined.

PART 7

THE FEDERAL PROGRAM
BY AGENCY AND ACCOUNT

183

BUDGET ACCOUNTS LISTING (in thousands of dollars)

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
LEGISLATIVE BRANCH					
SENATE					
<i>Federal Funds</i>					
General and special funds:					
Senate.....801	BA	108,734	122,684	31,456	125,068
			^D 4,676	^D 1,559	
	O	102,237	127,360	33,015	125,068
HOUSE OF REPRESENTATIVES					
<i>Federal Funds</i>					
General and special funds:					
House of Representatives.....801	BA	185,546	222,499	54,714	237,525
			^D 4,053	^D 439	
	O	178,988	226,552	55,153	237,525
JOINT ITEMS					
<i>Federal Funds</i>					
General and special funds:					
Joint Items.....801	BA	45,770	71,261	13,576	55,328
			^D 158	^D 53	
	O	44,989	71,419	13,629	55,328
OFFICE OF TECHNOLOGY ASSESSMENT					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....801	BA	4,041	6,050	1,512	8,500
			^D 93	^D 31	
Reappropriation.....	BA	855	435		
	O	2,723	6,244	1,912	8,305
CONGRESSIONAL BUDGET OFFICE					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....801	BA		4,736	1,184	10,159
			^D 132	^D 33	
	O		3,968	1,817	10,159
ARCHITECT OF THE CAPITOL					
<i>Federal Funds</i>					
General and special funds:					
Salaries.....801	BA	1,424	1,578	425	1,784
			^D 51		
	O	1,408	1,640	435	1,770
Contingent expenses.....801	BA	440	120	30	120
Reappropriation.....	BA		100		
	O	89	298	30	120
Capitol buildings.....801	BA	4,962	4,209	1,391	5,778
			^C 157		
Reappropriation.....	BA	1,127	759		
	O	7,951	6,851	1,739	5,530
Extension of the Capitol.....801	O	12	32		
Capitol grounds.....801	BA	1,437	1,785	405	3,202
			^C 59		
Reappropriation.....	BA	250			
	O	1,561	1,922	443	2,490

See footnotes at end of table.

EXPLANATORY NOTE

This tabulation contains information on budget authority (BA) and outlays (O) for each appropriation and fund account. The budget authority in this tabulation takes account of certain transfers between appropriations. All budget authority items are current and definite appropriations except where otherwise indicated.

Functional code numbers are shown for each account as a cross reference to tables 14 and 15 (pp. 330-353), where the figures are summarized by functional classification. Types of funds in the budget and the deduct entries at the end of each chapter of this tabulation are explained in Part 6 (pp. 174-178).

Congressional action in the appropriation process occasionally takes the form of a limitation on the use of a trust fund or other fund, or of an appropriation to liquidate contract authority. Amounts for such items, which do not affect budget authority, are included here in parentheses and identified in the stub column, but are not included in the totals.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate		
LEGISLATIVE BRANCH—Continued						
ARCHITECT OF THE CAPITOL—Continued						
<i>Federal Funds—Continued</i>						
<i>General and special funds—Continued</i>						
Master plan for future development of the Capitol grounds and related areas.....801	BA 0	350	275	25	50	
Acquisition of property as an addition to the Capitol grounds 801	0	42				
Additional parking facilities for congressional employees.....801	0	1				
Senate office buildings.....801	BA	7,076	8,696	2,079	10,136	
			^c 294			
			^d 28			
			225			
Reappropriation.....	BA 0	7,221	9,455	2,332	9,680	
Construction of an extension to the New Senate Office Building.....801	BA 0	16,322	1,209	2,663	1,793	15,266
Extension of additional Senate Office Building site.....801	0	71	103			
Acquisition of property as a site for parking facilities for the United States Senate.....801	BA 0	866	3,954	774		
Plans for garage and related facilities for the United States 801	0		49			
Senate garage.....801	BA 0	120	127	34	140	
			^c 7			
	0	117	136	35	138	
House office buildings.....801	BA	24,294	9,815	2,596	14,263	
			^c 438			
Reappropriation.....	BA 0	10	10,101	15,325	3,738	19,553
Acquisition of property, construction, and equipment, additional House Office Building.....801						
Liquidation of contract authority....	0	(145)				
		77	149			
Capitol Power Plant.....801	BA 0	8,688	9,063	2,442	11,172	
			^c 25			
	0	6,654	10,549	2,542	11,002	
Expansion of facilities, Capitol Power Plant.....801	0	59	402			
Modifications and enlargement, Capitol Power Plant.....801	0	1,365	6,859	695	6,090	
Alterations and improvements, buildings and grounds, to provide facilities for the physically handicapped.....801	BA 0		2,700			
			1,600	200	900	
Structural and mechanical care, Library buildings and grounds.801	BA	1,741	2,034	485	2,863	
			^c 69			
Reappropriation.....	BA 0		70			
		1,823	2,302	577	2,597	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
LEGISLATIVE BRANCH—Continued					
ARCHITECT OF THE CAPITOL—Continued					
<i>Federal Funds—Continued</i>					
<i>General and special funds—Continued</i>					
Library of Congress, James Madison Memorial Building.....801	0	7,221	9,940	900	16,410
Total Federal funds Architect of the Capitol.	BA 0	88,757	42,759	9,887	49,458
		50,894	71,366	15,484	91,596
BOTANIC GARDEN					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....801	BA 0	1,018	1,205	297	1,165
			^c 48		
	0	998	1,235	332	1,190
LIBRARY OF CONGRESS					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....503	BA 0	49,825	57,598	14,931	68,380
			^c 153	^c 84	
	0	48,798	59,257	15,254	67,766
Copyright Office: Salaries and expenses.....403	BA 0	5,992	6,753	1,768	7,851
			^c 1		
	0	6,109	6,835	1,811	7,807
National Commission on New Technological Usage of Copyrighted Works: Salaries and expenses.....403	BA 0		337	114	564
			^d 12	^d 4	
	0		314	106	555
Congressional Research Service: Salaries and expenses.....801	BA 0	13,722	16,606	4,433	20,329
			^d 574	^d 220	
	0	13,382	16,944	4,510	20,157
Distribution of catalog cards: Salaries and expenses.....503	BA 0	10,780	11,285	2,971	12,263
			^c 28	^c 17	
			^d 216	^d 81	
Reappropriation.....	BA 0		300		
		11,309	11,529	2,919	12,265
Books for the general collections.503	BA 0	1,458	1,695	456	1,760
		1,409	1,752	443	1,766
Books for the law library.....503	BA 0	229	251	75	286
		197	270	59	291
Books for the blind and physically handicapped: Salaries and expenses.....503	BA 0	11,417	15,872	3,742	22,637
			^c 8	^c 4	
	0	11,908	12,447	4,287	18,096
Collection and distribution of library materials (special foreign currency program).....503	BA 0	2,014	2,014	498	2,910
		2,333	2,166	506	2,681
Indexing and microfilming the Russian Orthodox Greek Catholic Church records in Alaska.....503	0	1			
Furniture and furnishings.....503	BA 0	3,319	4,078	145	3,108
Reappropriation.....	BA 0		20		
		727	2,121	1,148	5,366

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
LEGISLATIVE BRANCH—Continued				
LIBRARY OF CONGRESS—Continued				
Federal Funds—Continued				
General and special funds—Continued				
Revision of Annotated Constitution: Salaries and expenses.....503	BA 34 O 35	34 33	9 9	36 36
Revision of Hinds' and Cannon's Precedents: Salaries and expenses 503	O 16			
Oliver Wendell Holmes devise fund (special fund): Permanent.....503	BA 3 O 20	44 60	5 10	23 40
Intragovernmental funds:				
Consolidated working fund.....503	O 41	-26	16	-5
Total Federal funds Library of Congress.	BA 98,793 O 96,285	119,581 113,702	30,209 31,078	140,147 136,821
Trust Funds				
Gift and trust fund accounts, non-revolving: Permanent.....503	BA 4,473 O 4,510	4,704 4,669	1,116 1,125	4,466 4,300
GOVERNMENT PRINTING OFFICE				
Federal Funds				
General and special funds:				
Printing and binding.....801	BA 80,000 O 71,564	109,294 108,594	27,324 32,045	95,639 93,000
Office of Superintendent of Documents: Salaries and expenses 806	BA 36,765 O 35,171	37,566 39,365	9,391 9,939	44,776 45,776
Acquisition of site and general plans and designs of buildings.....806	BA O			15,500 20,100
Project planning.....806	BA 300 O	210 510		
Intragovernmental funds:				
Government Printing Office revolving fund.....806	BA 12,000 O 14,701	-9,703	-5,308	-20,631
Total Federal funds Government Printing Office.	BA 129,065 O 121,436	147,869 138,766	37,013 36,676	155,915 138,245
GENERAL ACCOUNTING OFFICE				
Federal Funds				
General and special funds:				
Salaries and expenses.....801	BA 124,989 O 125,941	130,204 134,395	33,737 32,452	147,437 150,138
COST-ACCOUNTING STANDARDS BOARD				
Federal Funds				
General and special funds:				
Salaries and expenses.....801	BA 1,628 O 1,392	1,635 1,650	410 400	1,700 1,546

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
LEGISLATIVE BRANCH—Continued				
UNITED STATES TAX COURT				
Federal Funds				
General and special funds:				
Salaries and expenses.....752	BA 6,285 O 7,296	6,600 6,682	1,650 1,675	7,322 7,277
Construction.....752	BA 2,000 O 3,709		194	
Total Federal funds United States Tax Court.	BA 8,285 O 11,005	6,715 9,682	1,669 1,869	7,322 7,277
Trust Funds				
Tax Court judges survivors annuity fund: Permanent, indefinite.....602	BA 90 O 23	90 34	28 8	96 34
FEDERAL ELECTION COMMISSION				
Federal Funds				
General and special funds:				
Salaries and expenses.....806	BA 500 O 140	5,000 4,322	1,250 1,755	6,950 6,983
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 777,781 O 737,028	897,171 912,357	220,669 225,997	946,674 970,181
Deductions for offsetting receipts:				
Intrafund transactions.....803	BA } -307 O }	-305	-77	-305
	902 BA } -4 O }	-44	-5	-23
Proprietary receipts from the public.....503	BA } -7,128 O }	-7,262	-1,802	-7,262
	752 BA } -105 O }			
	801 BA } -5,225 O }	-4,908	-1,338	-4,856
	902 BA } -3 O }			
Total Federal funds.....	BA 765,009 O 724,256	884,652 899,838	217,447 222,775	934,228 957,735
Trust funds:				
(As shown in detail above).....	BA 4,563 O 4,533	4,794 4,703	1,144 1,133	4,562 4,334
Deductions for offsetting receipts:				
Proprietary receipts from the public.....503	BA } -2,598 O }	-2,898	-677	-2,714
Total trust funds.....	BA 1,965 O 1,935	1,896 1,805	467 456	1,848 1,620
Total Legislative Branch.....	BA 766,974 O 726,191	886,548 901,643	217,914 223,231	936,076 959,355

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
THE JUDICIARY					
SUPREME COURT OF THE UNITED STATES					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	5,892	6,581 D93	1,513 D63	7,571
	O	5,591	6,442	1,901	7,142
Care of the buildings and grounds 752	BA	1,004	1,429 C25	196	800
Reappropriation.....	BA	372			
	O	1,284	1,337	398	1,295
Total Federal funds Supreme Court of the United States.	BA	7,268	8,128	1,772	8,371
	O	6,875	7,779	2,299	8,437
COURT OF CUSTOMS AND PATENT APPEALS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	782	853 D30	213 D11	898
	O	744	878	220	915
CUSTOMS COURT					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	2,479	2,587 D93	645 D33	2,705
	O	2,431	2,669	663	2,730
COURT OF CLAIMS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	2,341	2,429 D78	597 D26	2,536
	O	2,267	2,488	597	2,570
COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES					
<i>Federal Funds</i>					
General and special funds:					
Salaries of judges.....752	BA	27,975	28,750 D1,074	7,230 D358	30,182
	O	27,089	29,740	7,588	30,171
Salaries of supporting personnel..752	BA	103,804	117,075 D4,385	29,700 D1,498	138,145
	O	99,456	120,160	28,298	142,345
Representation by court-appointed counsel and operation of defender organizations.....751	BA	15,826	18,890 D156	4,723 D52	20,686
	O	18,280	17,096	4,695	20,299
Fees of jurors.....752	BA	17,450	18,000	4,500	19,350
	O	17,555	17,978	4,500	19,295
Travel and miscellaneous expenses 752	BA	15,100	20,040	4,883	26,550
	O	15,184	19,491	4,883	25,826
Salaries and expenses of United States magistrates.....752	BA	8,764	10,914 D336	2,745 D112	11,862
	O	8,348	11,097	2,830	11,857

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
THE JUDICIARY—Continued					
COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES—Continued					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Salaries and expenses of referees (special fund).....752	BA	21,140	24,962 D796	6,519 D275	31,445
	O	22,513	25,563	6,794	31,218
Speedy trial planning.....752	BA	2,500			
	O		1,500	500	500
Pre-trial services agencies.....752	BA	10,000			
	O		3,375	1,125	5,000
Commission on Revision of the Federal Court Appellate System of the United States.....752	BA	351			
	O	276	175		
Total Federal funds Courts of Appeals, District Courts, and other Judicial Services.	BA	222,910	245,378	62,595	278,220
	O	208,701	246,175	61,213	286,511
ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	5,822	7,833 D246	1,973 D82	9,617
	O	5,412	7,824	2,040	9,458
Intragovernmental funds:					
Consolidated working fund.....752	O	-33	9		
Total Federal funds Administrative office of the United States Courts.	BA	5,822	8,079	2,055	9,617
	O	5,379	7,833	2,040	9,458
FEDERAL JUDICIAL CENTER					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....752	BA	3,450	6,565 D55	1,721 D18	7,720
	O	2,374	5,102	2,250	6,689
SPACE AND FACILITIES, THE JUDICIARY					
<i>Federal Funds</i>					
General and special funds:					
Space and facilities.....752	BA	62,500	64,900	16,000	75,969
	O	52,469	63,429	20,726	70,064
EXPENSES, UNITED STATES COURT FACILITIES					
<i>Federal Funds</i>					
General and special funds:					
Furniture and furnishings.....752	BA	3,875	4,570	425	5,675
	O	1,485	4,083	3,132	2,299

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
THE JUDICIARY—Continued				
COMMISSION ON BANKRUPTCY LAWS OF THE UNITED STATES				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses (special fund) 752	0	1		
BICENTENNIAL EXPENSES, THE JUDICIARY				
<i>Federal Funds</i>				
General and special funds:				
Bicentennial activities.....806	BA 0	2,000		
		800	500	500
JUDICIARY TRUST FUNDS				
<i>Trust Funds</i>				
Judicial survivors' annuity fund:				
Permanent.....602	BA 0	2,114	2,620	684
		1,286	1,385	234
Operation of the Public Defender Service for the District of Columbia:				
Permanent.....751	BA 0	1,921	1,882	470
		1,817	1,881	485
Total trust funds Judiciary Trust Funds.	BA 0	4,035	4,502	1,154
		3,103	3,266	719
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 0	311,427	344,845	86,111
		282,726	341,236	93,640
Deductions for offsetting receipts:				
Proprietary receipts from the public.....750	BA 0	-146	-142	-35
				-142
902	BA 0	-12	-15	-4
				-15
Total Federal funds.....	BA 0	311,269	344,688	86,072
		282,568	341,079	93,601
Trust funds:				
(As shown in detail above).....	BA 0	4,035	4,502	1,154
		3,103	3,266	719
Deductions for offsetting receipts:				
Proprietary receipts from the public.....751	BA 0	-1,921	-1,882	-470
				-2,070
Total trust funds.....	BA 0	2,114	2,620	684
		1,182	1,384	249
Total The Judiciary.....	BA 0	313,383	347,308	86,756
		283,750	342,463	93,850

EXECUTIVE OFFICE OF THE PRESIDENT

COMPENSATION OF THE PRESIDENT

Federal Funds

General and special funds:				
Compensation of the President.....802	BA 0	250	250	62
		250	250	62

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
EXECUTIVE OFFICE OF THE PRESIDENT—Continued				
THE WHITE HOUSE OFFICE				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....802	BA 0	16,367	16,763	4,191
		15,293	16,763	4,191
EXECUTIVE RESIDENCE				
<i>Federal Funds</i>				
General and special funds:				
Operating expenses.....802	BA 0	1,744	1,826	457
			50	18
		1,710	1,893	489
			25	9
				2,095
				2,103
OFFICIAL RESIDENCE OF THE VICE PRESIDENT				
<i>Federal Funds</i>				
General and special funds:				
Operating expenses.....802	BA 0	315	274	26
		70	400	56
				61
				135
SPECIAL ASSISTANCE TO THE PRESIDENT				
<i>Federal Funds</i>				
General and special funds:				
Special assistance to the President 802	BA 0	910	978	244
			23	9
		841	1,077	252
				1,246
COUNCIL OF ECONOMIC ADVISERS				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....802	BA 0	1,600	1,600	400
			20	
		1,465	1,603	422
				1,669
Intragovernmental funds:				
Consolidated working fund.....802	0	3		
Total Council of Economic Advisers.	BA 0	1,600	1,620	400
		1,468	1,603	422
				1,718
				1,669
COUNCIL ON ENVIRONMENTAL QUALITY AND OFFICE OF ENVIRONMENTAL QUALITY				
<i>Federal Funds</i>				
General and special funds:				
Council on Environmental Quality and Office of Environmental Quality.....802	BA 0	2,500	3,236	822
		2,424	3,236	1,022
				3,415
Intragovernmental funds:				
Consolidated working fund.....802	0	311	529	
Total Council on Environmental Quality and Office of Environmental Quality.	BA 0	2,500	3,236	822
		2,735	3,765	1,022
				3,415

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
EXECUTIVE OFFICE OF THE PRESIDENT—Continued					
COUNCIL ON INTERNATIONAL ECONOMIC POLICY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	1,600	1,650	412	1,466
	O	1,379	1,724	520	1,248
COUNCIL ON WAGE AND PRICE STABILITY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	1,000	1,550	403	1,607
	O	494	1,628	72	1,494
DOMESTIC COUNCIL					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	1,250	1,610	402	1,700
	O	1,209	1,616	427	1,705
NATIONAL SECURITY COUNCIL					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	2,900	2,980	650	3,210
	O	2,621	3,137	790	3,300
OFFICE OF MANAGEMENT AND BUDGET					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	21,250	24,250	6,058	25,800
	O	21,522	23,725	6,058	25,800
Office of the Federal Procurement Policy: Salaries and expenses..802	BA	660	730	182	1,627
	O	157	758	175	1,538
Intragovernmental funds:					
Consolidated working fund.....802	O	56	14		
Total Office of Management and Budget.	BA	21,910	25,004	6,249	27,427
	O	21,735	24,497	6,233	27,338
OFFICE OF SCIENCE AND TECHNOLOGY POLICY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA		1,400	500	1,600
	O		1,400	700	2,100
OFFICE OF THE SPECIAL REPRESENTATIVE FOR TRADE NEGOTIATIONS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	1,850	1,980	495	2,370
	O	1,469	2,009	560	2,271

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
EXECUTIVE OFFICE OF THE PRESIDENT—Continued					
OFFICE OF THE SPECIAL REPRESENTATIVE FOR TRADE NEGOTIATIONS—Continued					
<i>Federal Funds—Continued</i>					
Intragovernmental funds:					
Consolidated working fund.....802	O	1			
Total Office of the Special Representative for Trade Negotiations.	BA	1,850	2,020	509	2,370
	O	1,470	2,009	560	2,271
OFFICE OF TELECOMMUNICATIONS POLICY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....802	BA	8,450	8,500	2,100	8,206
	O	7,754	9,350	2,478	8,106
SPECIAL ACTION OFFICE FOR DRUG ABUSE PREVENTION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....553	BA	4,240			
	O	14,937	9,200		
Special fund for drug abuse.....553	BA	8,760			
	O	18,857	9,884		
Total Special Action Office for Drug Abuse Prevention.	BA	13,000			
	O	33,794	19,084		
SUMMARY					
Federal funds:					
Total Executive Office of the President.	BA	75,646	69,906	17,512	72,901
	O	92,823	89,196	18,677	72,910
FUNDS APPROPRIATED TO THE PRESIDENT					
APPALACHIAN REGIONAL DEVELOPMENT PROGRAMS					
<i>Federal Funds</i>					
General and special funds:					
Appalachian regional development programs.....452	BA	133,500	126,000	12,500	113,500
Contract authority.....	BA	40,000			
Permanent.....	BA	185,000	185,000		250,000
Liquidation of contract authority....	O	(160,000)	(162,200)	(37,500)	(185,000)
	O	310,417	336,000	95,000	325,000
Public enterprise funds:					
Appalachian housing fund.....452	O	957	2,000	500	1,500
Total Appalachian Regional Development Programs.	BA	278,500	311,000	12,500	363,500
	O	311,374	338,000	95,500	326,500
DISASTER RELIEF					
<i>Federal Funds</i>					
General and special funds:					
Disaster relief.....453	BA	200,000	150,000	37,500	100,000
	O	205,858	250,000	55,000	250,000

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
FUNDS APPROPRIATED TO THE PRESIDENT—Continued				
ECONOMIC STABILIZATION ACTIVITIES				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....802	0	1,702	138	
UNANTICIPATED NEEDS				
<i>Federal Funds</i>				
General and special funds:				
Unanticipated needs.....802	BA	500	1,000	250
	O	325	1,000	250
Emergency fund for the President	O	18	3	
802				
Total Unanticipated Needs.....	BA	500	1,000	250
	O	343	1,003	250
EXPANSION OF DEFENSE PRODUCTION				
<i>Federal Funds</i>				
Public enterprise funds:				
Revolving fund, Defense Production				
Act: 054				
Authority to spend public debt	BA	-85,092		
receipts.	O	831		
EXPENSES OF MANAGEMENT IMPROVEMENT				
<i>Federal Funds</i>				
General and special funds:				
Expenses of management	O	136	625	25
improvement.....802				
FOREIGN ASSISTANCE				
<i>International Security Assistance</i>				
<i>Federal Funds</i>				
General and special funds:				
Military assistance.....052	BA	475,000	394,500	27,200
Contract authority.....	BA	75,000		
Liquidation of contract authority....	O		(323,913)	
		555,663	776,000	80,000
Foreign military training.....052	BA		30,000	7,000
	O		15,000	4,000
Military assistance, South	BA	700,000		
Vietnamese Forces.....052	O	402,411	197,589	
Foreign military credit sales.....052	BA	300,000	1,065,000	30,000
	O	246,586	809,000	192,000
Security supporting assistance.....151	BA	660,000	1,873,300	30,200
	O	395,769	1,052,789	130,552
Emergency security assistance for	O	930,239	545,000	60,000
Israel.....052				24,483
Military credit sales to Israel.....052	O	-1,901	1,901	
Public enterprise funds:				
Liquidation of foreign military sales	O	-84,285	-47,990	-14,662
fund.....052				-11,900

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
FUNDS APPROPRIATED TO THE PRESIDENT—Continued				
FOREIGN ASSISTANCE—Continued				
<i>International Security Assistance—Continued</i>				
<i>Trust Funds</i>				
Advances, foreign military sales: 052				
Contract authority, Permanent.....	BA	8,692,886	9,772,205	1,669,805
Liquidation of contract authority.....	O	(4,415,270)	(6,500,000)	(1,664,000)
		3,536,939	5,900,000	1,564,000
Summary				
Federal funds:				
(As shown in detail above).....	BA	2,210,000	3,362,800	94,400
	O	2,444,482	3,349,289	451,890
Deductions for offsetting receipts:				
Proprietary receipts from the	BA	-171,279	-259,500	-92,338
public.....052	O			-364,583
Total Federal funds.....	BA	2,038,721	3,103,300	2,062
	O	2,273,203	3,089,789	359,552
Trust funds:				
(As shown in detail above).....	BA	8,692,886	9,772,205	1,669,805
	O	3,536,939	5,900,000	1,564,000
Deductions for offsetting receipts:				
Proprietary receipts from the	BA	-4,415,270	-6,500,000	-1,664,000
public.....052	O			-7,200,000
Total trust funds.....	BA	4,277,616	3,272,205	5,805
	O	-878,331	-600,000	-100,000
Total International Security	BA	6,316,337	6,375,505	7,867
Assistance.	O	1,394,872	2,489,789	259,552
Indochina Postwar Reconstruction Assistance				
<i>Federal Funds</i>				
General and special funds:				
Indochina postwar reconstruction	BA	435,000		
assistance.....151	O	496,437	86,408	10,000
International Development Assistance				
MULTILATERAL ASSISTANCE				
<i>Federal Funds</i>				
General and special funds:				
International financial institutions	BA	619,127	820,635	495,635
151	O		-255,000	-531,667
		569,239	958,600	275,900
			-7,000	-1,000
Payment to the International Fund	BA		200,000	
for Agricultural Development.....151	O			30,000
International organizations and	BA	139,200	229,500	23,700
programs.....151	O	115,460	217,047	29,931
Total Federal funds,	BA	758,327	1,505,135	23,700
Multilateral Assistance.	O	684,699	1,182,647	306,831
BILATERAL ASSISTANCE				
<i>Federal Funds</i>				
General and special funds:				
Functional development assistance	BA	569,000	1,000,200	286,300
program.....151	O	401,201	996,285	252,282
Payment to Foreign Service	BA	15,600	16,680	16,680
retirement and disability fund.152	O	16,090	16,680	16,680

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
FOREIGN ASSISTANCE—Continued					
<i>International Development Assistance—Con.</i>					
BILATERAL ASSISTANCE—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
American schools and hospitals abroad.....151	BA O	17,500 20,547	10,000 15,080	2,500 3,833	7,500 10,773
International disaster assistance.....151	BA O	35,000 19,057	20,000 20,252	10,000 7,642	25,000 24,024
Other assistance programs.....151	BA O	69,800 232,190	105,843	20,376	41,271
Public enterprise funds:					
Development loans—revolving fund 151	O	257,910			
Development loan fund (liquidation account).....151	O	846	-2,347		
Housing and other credit guaranty programs.....151	O	1,204			
Overseas Private Investment Corporation.....151	BA O	100,000 12,307	-24,790	-2,817	-35,690
Inter-American Foundation.....151	O	7,732	7,967	1,606	8,144
Intragovernmental funds:					
Advance acquisition of property—revolving fund.....151	O	-755			
Office of the Inspector General of Foreign Assistance.....151	O	-76			
Consolidated working fund.....151	O	6,540			
Total Federal funds, Bilateral Assistance.	BA O	806,900 974,793	1,046,880 1,134,970	298,800 282,922	1,143,380 1,070,853
Trust Funds					
Trust funds: Permanent, indefinite.....151	BA O	8,795 9,894	6,000 6,000		6,000 6,000
Summary					
Federal funds: (As shown in detail above).....	BA O	1,565,227 1,659,492	2,552,015 2,317,617	322,500 589,753	2,348,332 2,179,707
Deductions for offsetting receipts: Proprietary receipts from the public.....150	BA O	-49,205	-233,430	-51,400	-255,158
902	BA O	-54,768	-178,268	-38,600	-190,965
Total Federal funds.....	BA O	1,461,254 1,555,519	2,140,317 1,905,919	232,500 499,753	1,902,209 1,733,584
Trust funds: (As shown in detail above).....	BA O	8,795 9,894	6,000 6,000		6,000 6,000

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
FOREIGN ASSISTANCE—Continued					
<i>International Development Assistance—Con.</i>					
Summary—Continued					
Trust funds:—Continued					
Deductions for offsetting receipts:					
Proprietary receipts from the public.....151	BA O	-8,788	-6,000		-6,000
Total trust funds.....	BA O	7 1,106			
Total International Development Assistance.	BA O	1,461,261 1,556,625	2,140,317 1,905,919	232,500 499,753	1,902,209 1,733,584
International Narcotics Control Assistance					
Federal Funds					
General and special funds:					
International narcotics control.....151	BA O	17,500 15,250	42,500 48,000	13,000 10,000	*34,000 38,000
Contingencies					
Federal Funds					
General and special funds:					
President's foreign assistance contingency fund.....151	BA O	1,800 4,316	10,000 7,122	5,000 2,781	*10,000 8,651
Middle East special requirements fund.....151	BA O	100,000	50,000 107,658	10,000 23,870	35,000 36,780
Total Contingencies.....	BA O	101,800 4,316	60,000 114,780	15,000 26,651	45,000 45,431
Total Federal funds Foreign Assistance.	BA O	4,054,275 4,344,725	5,346,117 5,244,896	262,562 905,956	4,568,026 3,950,514
Total trust funds Foreign Assistance.	BA O	4,277,623 -877,225	3,272,205 -600,000	5,805 -100,000	1,730,375 -200,000
NAVAL PETROLEUM RESERVE/STRATEGIC PETROLEUM STORAGE					
Federal Funds					
General and special funds:					
Naval petroleum reserve/strategic petroleum storage.....305	BA O		*56,600 *11,100	*58,900 *29,200	*367,700 *304,200
Summary					
Federal funds: (As shown in detail above).....	BA O		56,600 11,100	58,900 29,200	367,700 304,200
Deductions for offsetting receipts: Proprietary receipts from the public.....305	BA O		-106,900	-163,400	-683,800
Total Naval Petroleum Reserve/Strategic Petroleum Storage.	BA O		-50,300 -95,800	-104,500 -134,200	-316,100 -379,600

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
FUNDS APPROPRIATED TO THE PRESIDENT—Continued					
EMERGENCY MIGRATION AND REFUGEE ASSISTANCE					
<i>Federal Funds</i>					
General and special funds:					
Emergency migration and refugee assistance fund.....151	BA O	[^] 25,000 [^] 3,000	[^] 2,600	[^] 9,600	
PUBLIC WORKS ACCELERATION					
<i>Federal Funds</i>					
General and special funds:					
Public works acceleration.....452	O	585	145	440	
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA O	4,723,435 5,140,221	6,560,915 6,520,545	554,050 1,271,014	6,210,932 5,652,960
Deductions for offsetting receipts:					
Proprietary receipts from the public.....052	BA O	-171,279	-259,500	-92,338	-364,583
150	BA O	-49,205	-233,430	-51,400	-255,158
305	BA O		-106,900	-163,400	-683,800
902	BA O	-54,768	-178,268	-38,600	-190,965
Total Federal funds.....	BA O	4,448,183 4,864,969	5,782,817 5,742,447	208,312 925,276	4,716,426 4,158,454
Trust funds:					
(As shown in detail above).....	BA O	8,701,681 3,546,833	9,778,205 5,906,000	1,669,805 1,564,000	8,936,375 7,006,000
Deductions for offsetting receipts:					
Proprietary receipts from the public.....052	BA O	-4,415,270	-6,500,000	-1,664,000	-7,200,000
151	BA O	-8,788	-6,000		-6,000
Total trust funds.....	BA O	4,277,623 -877,225	3,272,205 -600,000	5,805 -100,000	1,730,375 -200,000
Total Funds Appropriated to the President.	BA O	8,725,806 3,987,744	9,055,022 5,142,447	214,117 825,276	6,446,801 3,958,454

DEPARTMENT OF AGRICULTURE

DEPARTMENTAL MANAGEMENT

Departmental Administration

Federal Funds

General and special funds:					
Departmental administration.....352	BA	15,981	[^] 421	4,904	14,324
	O	16,119	4,080	14,178	
Office of the Secretary.....352	BA	17,020	2,237	538	2,328
	O	18,727	2,193	531	2,233
			[^] 41	[^] 10	
			[^] 16	[^] 10	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF AGRICULTURE—Continued					
DEPARTMENTAL MANAGEMENT—Continued					
<i>Departmental Administration—Continued</i>					
<i>Federal Funds—Continued</i>					
General and special funds:—Continued					
Office of the Inspector General.....352	BA	21,466	22,585	5,848	26,568
			[^] 1,009	[^] 252	
			[^] 460	[^] 162	
			[^] 169	[^] 59	
	O	21,343	22,820	5,769	26,052
			[^] 977	[^] 243	[^] 41
Office of the General Counsel.....352	BA	8,110	8,247	2,062	8,730
			[^] 270	[^] 94	
	O	8,167	8,344	2,112	8,551
Intragovernmental funds:					
Working capital fund.....352	O	-2,890			
Consolidated working fund.....352	O	177			
Total Federal funds	BA	46,596	51,468	12,992	51,950
Departmental Administration.	O	45,524	50,494	12,745	51,055
SCIENCE AND EDUCATION PROGRAMS					
<i>Agricultural Research Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Agricultural Research Service.....352	BA	208,323	255,675	62,006	263,202
			[^] 8,350		
			[^] 1,058	[^] 487	
			[^] 5,571	[^] 1,924	
			[^] 225		
Permanent.....	BA	15,000			
Reappropriation.....	BA O	1,000	1,000		
		224,876	259,511	67,015	271,193
			[^] 1,400	[^] 2,231	[^] 1,400
			[^] 225		
Scientific activities overseas (special foreign currency program).....352	BA O	5,000	7,500	1,850	10,000
		7,275	8,515	2,242	9,492
Intragovernmental funds:					
Working capital fund, Agricultural Research Center.....352	O	59			
Total Federal funds Agricultural Research Service.	BA O	229,323 232,210	278,929 269,201	66,267 71,488	273,202 282,085
Trust Funds					
Miscellaneous contributed funds:	BA	668	722	180	725
Permanent, indefinite.....352	O	630	697	174	804
Animal and Plant Health Inspection Service					
<i>Federal Funds</i>					
General and special funds:					
Animal and Plant Health Inspection Service:					
(Agricultural research and services).....352	BA	217,713	146,273	38,392	167,384
			[^] 3,152	[^] 1,107	
	O	143,740	164,343	39,448	163,037

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
SCIENCE AND EDUCATION PROGRAMS—Con.				
<i>Animal and Plant Health Inspection Service—Continued</i>				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
<i>Animal and Plant Health Inspection Service:—Continued</i>				
<i>(Prevention and control of health problems).....553</i>				
BA	201,359	214,802	60,998	232,498
		[^] 7,644	[^] 2,161	
		[^] 5,858	[^] 2,057	
O	199,683	219,397	62,962	231,329
		[^] 7,644	[^] 2,161	
Total, Animal and Plant Health Inspection Service.	BA 419,072	377,729	104,715	399,882
	O 343,423	391,384	104,571	394,366
Animal quarantine station (special fund): Permanent, indefinite....352	BA	100	.....	327
	O	50	.....	471
Total Federal funds Animal and Plant Health Inspection Service.	BA 419,072	377,829	104,715	400,209
	O 343,423	391,434	104,571	394,837
<i>Trust Funds</i>				
<i>Miscellaneous trust funds: Permanent, indefinite.....352</i>				
BA	1,620	2,621	572	2,632
O	1,853	2,214	572	2,265
<i>Cooperative State Research Service</i>				
<i>Federal Funds</i>				
General and special funds:				
<i>Cooperative State Research Service</i>				
BA	101,749	114,460	28,615	122,508
O	95,826	112,158	28,662	123,756
<i>Trust Funds</i>				
<i>Miscellaneous contributed funds:</i>				
<i>Permanent.....352</i>				
BA	7	5	.....	5
O	6	5	.....	5
<i>Extension Service</i>				
<i>Federal Funds</i>				
General and special funds:				
<i>Extension Service.....352</i>				
BA	215,523	228,935	57,453	218,790
O	219,012	227,605	57,200	221,111
Intragovernmental funds:				
<i>Consolidated working fund.....352</i>				
O	190	-400	500	.....
Total Federal funds Extension Service.	BA 215,523	228,935	57,453	218,790
	O 219,202	227,205	57,700	221,111
<i>National Agricultural Library</i>				
<i>Federal Funds</i>				
General and special funds:				
<i>National Agricultural Library.....352</i>				
BA	4,916	5,421	1,356	6,034
		[^] 118	[^] 41	
O	4,839	5,582	1,405	6,082

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
SCIENCE AND EDUCATION PROGRAMS—Con.				
<i>National Agricultural Library—Continued</i>				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
<i>Library facilities.....352</i>				
O	33	42	.....	.....
Total Federal funds National Agricultural Library.	BA 4,916	5,539	1,397	6,034
	O 4,872	5,624	1,405	6,082
Total Federal funds Science and Education Programs.	BA 970,583	1,005,692	258,447	1,020,743
	O 895,533	1,005,622	263,826	1,027,871
Total trust funds Science and Education Programs.	BA 2,295	3,348	752	3,362
	O 2,489	2,916	746	3,074
AGRICULTURAL ECONOMICS				
<i>Economic Management Support Center</i>				
<i>Federal Funds</i>				
General and special funds:				
<i>Salaries and expenses.....352</i>				
BA	.....	.....	.....	2,805
O	.....	.....	.....	2,658
<i>Statistical Reporting Service</i>				
<i>Federal Funds</i>				
General and special funds:				
<i>Statistical Reporting Service.....352</i>				
BA	27,070	30,096	7,523	33,712
		[^] 532	[^] 133	
		[^] 787	[^] 280	
O	27,929	30,604	7,717	33,467
		[^] 527	[^] 138	
<i>Trust Funds</i>				
<i>Miscellaneous contributed funds:</i>				
<i>Permanent, indefinite.....352</i>				
BA	20	22	17	22
O	18	22	17	22
<i>Economic Research Service</i>				
<i>Federal Funds</i>				
General and special funds:				
<i>Economic Research Service.....352</i>				
BA	22,394	25,037	6,262	26,116
		[^] 745	[^] 255	
O	23,303	25,750	6,494	26,112
Intragovernmental funds:				
<i>Consolidated working fund.....151</i>				
O	1,933	-1,949	.....	.....
Total Federal funds Economic Research Service.	BA 22,394	25,782	6,517	26,116
	O 25,236	23,801	6,494	26,112
<i>Trust Funds</i>				
<i>Miscellaneous contributed funds:</i>				
<i>Permanent, indefinite.....352</i>				
BA	403	1,611	405	2,411
O	465	1,611	405	2,411
Total Federal funds Agricultural Economics.	BA 49,464	57,197	14,453	62,633
	O 53,165	54,932	14,349	62,237
Total trust funds Agricultural Economics.	BA 423	1,633	422	2,433
	O 483	1,633	422	2,433

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
MARKETING SERVICES				
Commodity Exchange Authority				
Federal Funds				
General and special funds:				
Commodity Exchange Authority.....352	BA	2,598		
	O	2,894		
Packers and Stockyards Administration				
Federal Funds				
General and special funds:				
Packers and Stockyards Administration.....352	BA	4,899	5,028	1,271
	O	4,575	5,025	5,087
			^p 143	^p 50
Farmer Cooperative Service				
Federal Funds				
General and special funds:				
Farmer Cooperative Service.....352	BA	2,428	2,482	620
	O	2,531	2,548	2,580
			^p 77	^p 27
Trust Funds				
Miscellaneous contributed funds:				
Permanent, indefinite.....352	BA	43	50	13
	O	38	72	48
Total Federal funds Marketing Services.	BA	9,925	7,730	1,968
	O	10,000	7,573	7,667
Total trust funds Marketing Services.	BA	43	50	13
	O	38	72	48
INTERNATIONAL PROGRAMS				
Foreign Agricultural Service				
Federal Funds				
General and special funds:				
Foreign Agricultural Service.....352	BA	30,559	37,071	9,283
Permanent, indefinite.....	BA	2,117		
	O	32,630	37,571	38,407
Salaries and expenses (special foreign currency program).....352	O	303	500	125
Total Federal funds Foreign Agricultural Service.	BA	32,676	37,071	9,283
	O	32,933	38,071	38,907
Foreign Assistance Programs and Special Export Programs				
Federal Funds				
General and special funds:				
Expenses, Public Law 480, foreign assistance programs, Agriculture 151	BA	778,473	1,089,917	146,220
	O	933,899	1,211,138	163,293
Increase (-) or decrease in amount owed by general fund to Commodity Credit Corporation. 351	O	-155,426	-121,221	-17,073
Total Federal funds Foreign Assistance Programs and Special Export Programs.	BA	778,473	1,089,917	146,220
	O	778,473	1,089,917	1,169,255
Total Federal funds International Programs.	BA	811,149	1,126,988	155,503
	O	811,406	1,127,988	1,208,162

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
AGRICULTURAL STABILIZATION AND CONSERVATION				
Agricultural Stabilization and Conservation Service				
Federal Funds				
General and special funds:				
Salaries and expenses.....351	BA	160,691	151,054	37,762
	O	158,069	147,804	37,032
Sugar Act program.....351	BA	85,700		
	O	77,084	12,300	
Agricultural conservation program 302	BA			-90,000
Contract authority.....	BA	190,000	175,000	
Liquidation of contract authority....		(285,500)	(190,000)	(90,000)
	O	244,786	170,000	57,500
			⁴ (85,000)	⁴ 30,000
Water Bank Act program.....302	BA	2,144	10,000	2,500
	O	1,906	^H -10,000	^H -2,500
			4,093	230
			^H -321	^H -10
				^H -1,635
Cropland adjustment program.....351	BA	43,801	42,000	21,000
	O	41,223	42,000	21,000
Conservation reserve program.....351	O	-146		
Emergency conservation measures 453	BA	10,000	10,000	2,500
	O	8,153	15,000	3,500
Dairy and beekeeper indemnity program.....351	BA	1,850	6,650	1,000
	O	2,696	6,674	1,000
Cropland conversion program.....351	O	118	118	
Forestry incentives program.....302	BA	15,000	15,000	3,750
	O	244	^H -15,000	^H -3,750
			20,300	4,195
			^H -9,400	^H -2,845
				^H -5,255
Intragovernmental funds:				
Consolidated working fund.....302	O	-114	114	
Total Federal funds Agricultural Stabilization and Conservation Service.	BA	509,186	384,704	62,262
	O	534,019	408,682	102,602
CORPORATIONS				
Federal Crop Insurance Corporation				
Federal Funds				
General and special funds:				
Administrative and operating expenses.....351	BA	12,000	11,940	2,985
	O	11,939	^p 60	^p 125
				3,110
				12,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF AGRICULTURE—Continued					
CORPORATIONS—Continued					
<i>Federal Crop Insurance Corporation—Con.</i>					
Federal Funds—Continued					
Public enterprise funds:					
Federal Crop Insurance Corporation fund.....351	0	18,331	-3,776	1,724	4,401
Limitation on administrative and operating expenses.		(6,117)	(6,764) *(275) *(395)	(1,691) *(69) *(33)	(8,006)
Total Federal funds Federal Crop Insurance Corporation.	BA 0	<u>12,000</u> 30,270	<u>12,000</u> 8,224	<u>3,110</u> 4,834	<u>12,000</u> 16,401
Commodity Credit Corporation					
SUPPORT AND RELATED ACTIVITIES					
Federal Funds					
Public enterprise funds:					
Price support and related programs: Reimbursement for net realized losses.....351	BA 0	<u>4,069,412</u> 574,878	<u>2,750,000</u> 1,440,999 446,428	<u>898,852</u> 829,271
Limitation on administrative expenses.		(38,000)	(39,400)	(9,850)	(40,700)
SPECIAL ACTIVITIES					
Federal Funds					
General and special funds:					
National Wool Act (special fund): Permanent, indefinite.....351	BA 0	<u>64,418</u> 18,888	<u>27,250</u> 44,396 815	<u>45,211</u> 36,290
Intragovernmental funds:					
(Game bird protection).....351	0	4
(Conservation loans).....302	0	-25,000	25,000	-25,000
(Purchase of commodities for donations).....351	0	16,558	977
Increase or decrease (-) in amount owed to the Corporation by Public Law 480 general fund for foreign assistance programs.....351	0	155,426	121,221	17,073	-173,345
Total Federal funds, Special Activities.	BA 0	<u>64,418</u> 165,876	<u>27,250</u> 191,594 -7,112	<u>45,211</u> -137,055
Total Federal funds Commodity Credit Corporation.	BA 0	<u>4,133,830</u> 740,754	<u>2,777,250</u> 1,632,593 439,316	<u>943,863</u> 692,216
Total Federal funds Corporations.	BA 0	<u>4,145,830</u> 771,024	<u>2,789,250</u> 1,640,817	<u>3,110</u> 444,150	<u>955,863</u> 708,617
RURAL DEVELOPMENT					
Rural Development Service					
Federal Funds					
General and special funds:					
Rural Development Service.....452	BA 0	<u>990</u> 825	<u>1,305</u> 1,272	<u>354</u> 366	<u>1,434</u> 1,358

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF AGRICULTURE—Continued					
RURAL DEVELOPMENT—Continued					
Rural Electrification Administration					
Federal Funds					
General and special funds:					
Salaries and expenses.....305	BA	<u>19,675</u>	<u>20,112</u>	<u>5,220</u>	<u>21,409</u>
	0	18,891	20,670 ⁰⁶⁰¹	5,241 ⁰²¹²	21,260
Farmers Home Administration					
Federal Funds					
General and special funds:					
Rural water and waste disposal grants.....451	BA	<u>30,000</u>	<u>250,000</u>	<u>37,500</u>	.....
	0	35,118	H-125,000 71,750 H-9,750	H-25,000 18,500 H-2,300	115,354 H-31,354
Rural development grants.....452	BA	<u>13,750</u>	<u>11,875</u>	<u>2,969</u>	.....
	0	4,219	H-9,375 10,244 H-844	H-2,969 2,749 H-863	10,964 H-3,448
Rural housing for domestic farm labor.....401	BA	<u>5,000</u>	<u>7,500</u>	<u>1,875</u>	.....
	0	3,024	H-7,500 5,950 H-450	H-1,875 1,700 H-100	5,400 H-2,000
Mutual and self-help housing.....401	BA	<u>5,000</u>	<u>9,000</u>	<u>2,250</u>	.....
	0	3,158	H-9,000 6,000 H-1,000	H-2,250 1,950 H-200	6,000 H-4,000
Salaries and expenses.....452	BA	<u>132,025</u>	<u>155,102</u>	<u>40,791</u>	<u>182,156</u>
	0	134,298	154,441	40,343	161,422
Rural community fire protection grants.....452	BA	<u>3,500</u>	<u>3,500</u>	<u>875</u>	.....
	0	1,561	H-3,500 4,724 H-2,800	H-875 700 H-700	875 H-875
Public enterprise funds:					
Self-help housing land development fund.....401	0	301	772 H-633	200 H-200	600 H-600
Rural housing insurance fund: Indefinite.....401	BA	<u>124,592</u>	<u>122,000</u>	.....	<u>175,429</u>
Permanent, indefinite.....	BA 0	<u>1,011</u> -898,378	<u>1,450</u> 267,466	<u>300</u> 86,774	<u>1,170</u> -453,222 H-14,400
Agricultural credit insurance fund: Indefinite.....351	BA 0	<u>485,262</u> -132,768	<u>169,214</u> 192,098	..... 2,136	<u>141,189</u> -344,426
Rural development insurance fund: Indefinite.....452	BA	<u>17,446</u>	<u>25,214</u>	.....	<u>47,484</u>
Authority to spend public debt receipts, Permanent, indefinite.	BA 0	<u>88,759</u> -168,443	<u>119,293</u> 42,390	..... 26,330	<u>136,551</u> 47,806
Community Services loan fund.....452	0	-2,965	-1,500	-300	-100
Total Federal funds Farmers Home Administration.	BA 0	<u>806,345</u> -1,020,875	<u>719,773</u> 738,858	<u>53,591</u> 176,719	<u>663,979</u> -506,004
Total Federal funds Rural Development.	BA 0	<u>927,010</u> -1,001,159	<u>741,027</u> 760,800	<u>59,389</u> 182,326	<u>686,822</u> -483,386

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
ENVIRONMENTAL PROGRAMS				
Soil Conservation Service				
Federal Funds				
General and special funds:				
Conservation operations.....302	BA 198,007	206,057	51,521	215,329
	O 187,197	211,204	56,806	208,503
River basin surveys and investigations.....301	BA 14,531	14,745	3,687	14,266
	O 13,934	16,242	3,819	14,418
Watershed planning.....301	BA 11,099	11,196	2,799	10,012
	O 10,838	12,633	3,158	10,976
Watershed and flood prevention operations.....301	BA 124,527	199,418	38,408	135,263
	O 144,142	169,775	60,717	161,238
Great plains conservation program.....302	BA 20,196	20,379	5,951	5,178
	O 15,004	19,515	5,801	16,949
Resource conservation and development.....302	BA 20,320	29,972	7,493	21,488
	O 22,930	32,409	6,596	21,641
Total Federal funds Soil Conservation Service.	BA 388,680	481,767	109,859	401,536
	O 394,045	461,778	136,897	433,725
Trust Funds				
Miscellaneous contributed funds:				
(Water resources and power): Permanent, indefinite.....301	BA 662	553	138	1,178
	O 582	581	146	1,131
(Conservation and land management): Permanent, indefinite.....302	BA 181	247	62	322
	O 122	336	84	309
Total, Miscellaneous contributed funds.	BA 843	800	200	1,500
	O 704	917	230	1,440
Total trust funds Soil Conservation Service.	BA 843	800	200	1,500
	O 704	917	230	1,440
Total Federal funds Environmental Programs.	BA 388,680	481,767	109,859	401,536
	O 394,045	461,778	136,897	433,725
Total trust funds Environmental Programs.	BA 843	800	200	1,500
	O 704	917	230	1,440
CONSUMER PROGRAMS				
Agricultural Marketing Service				
Federal Funds				
General and special funds:				
Marketing services.....352	BA 40,755	47,111	12,913	57,087
	O 40,171	46,898	12,913	56,869
Payments to States and possessions.....352	BA 1,600	1,600	400	
	O 310	H-1,600	H-400	
		1,600	400	
		H-1,600	H-400	
Funds for strengthening markets, income, and supply (section 32) (special fund): Permanent, indefinite.....604	BA 288,414	238,155		
	O 469,014	305,690	62,376	-4,308

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
CONSUMER PROGRAMS—Continued				
Agricultural Marketing Service—Continued				
Federal Funds—Continued				
General and special funds—Continued				
Perishable Agricultural Commodities Act fund (special fund): Permanent, indefinite.....352	BA 1,717	1,630	416	1,590
	O 1,492	1,802	465	1,820
Total Federal funds Agricultural Marketing Service.	BA 332,486	286,896	13,329	58,677
	O 510,987	354,390	75,754	54,381
Trust Funds				
Agricultural Marketing Service trust funds: Permanent, indefinite.....352	BA 42,033	42,125	10,874	43,498
	O 41,842	43,693	11,029	44,119
Milk market orders assessment fund.....351	O -1,699			
Total trust funds Agricultural Marketing Service.	BA 42,033	42,125	10,874	43,498
	O 40,143	43,693	11,029	44,119
Food and Nutrition Service				
Federal Funds				
General and special funds:				
Institutional nutrition support.....604	BA			1,889,307
	O			J-2,778,307
Permanent.....	BA			1,111,000
	O			2,491,431
				J-2,469,431
Special nutrition supplements.....604	BA			277,677
	O			J-272,050
				268,677
				J-263,050
Food programs administration.....604	BA			60,889
	O			J-7,250
				59,643
				J-7,250
Food stamp program.....604	BA 4,869,355	5,196,534	1,037,500	4,743,268
		F-169	F-59	
	O 4,598,956	5,624,794	1,169,441	4,708,268
Special milk program.....604	BA 125,000	144,000		
		H-40,000		
	O 122,858	144,000	24,735	
		H-15,265	H-24,735	
Child nutrition programs.....604	BA 829,885	1,024,921		
		A223,351	A430,150	
Permanent.....	BA 705,926	881,111		
	O 1,452,267	2,074,505	65,850	
		A35,914	A326,100	A291,487
Food donations program.....604	BA	17,839	4,460	
	O	17,839	4,460	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
CONSUMER PROGRAMS—Continued				
Food and Nutrition Service—Continued				
Federal Funds—Continued				
General and special funds—Continued				
Child nutrition reform.....604	BA			2,000,000
	O			2,000,000
Total Federal funds Food and Nutrition Service.	BA	6,530,166	7,447,587	1,472,051
	O	6,174,081	7,881,787	1,565,851
Total Federal funds Consumer Programs.	BA	6,862,652	7,734,483	1,485,380
	O	6,685,068	8,236,177	1,641,605
Total trust funds Consumer Programs.	BA	42,033	42,125	10,874
	O	40,143	43,693	11,029
FOREST PROTECTION AND MANAGEMENT				
Forest Service				
Federal Funds				
General and special funds:				
Forest protection and utilization...302	BA	531,758	479,170	148,539
	O	526,832	115,000	140,000
			500,127	182,956
			100,000	45,000
Construction and land acquisition 302	BA	31,337	10,134	11,074
	O	38,515	34,300	21,933
Youth Conservation Corps.....302	BA	10,392	35,000	
	O	9,859	15,500	11,000
Forest roads and trails.....302	BA			200,000
Contract authority.....	BA	-61,611		
Permanent.....	BA	140,000		
Liquidation of contract authority....	O	(124,578)	(112,859)	(170,104)
	O	114,545	138,450	208,704
Acquisition of lands for national forests, special acts (special fund).....302	BA	161	161	160
	O	155	161	68
Acquisition of lands to complete land exchanges (special fund).302	BA	39	35	54
	O	40	90	54
Cooperative range improvements (special fund).....302	BA	700	700	700
	O	679	721	700
Assistance to States for tree planting.....302	BA	1,355	1,359	829
	O	1,288	1,400	1,055
Construction and operation of recreation facilities: Indefinite.303	BA	1,260	3,674	2,212
	O	1,851	2,785	2,930
Other general funds: Indefinite....302	BA	49,000		
	O	49,008	284	
Forest Service permanent appropriations (special funds): Permanent, indefinite.....302	BA	71,447	69,209	55,978
	O	73,895	67,324	60,412
Forest Service permanent appropriations (special funds): Permanent, indefinite.....852	BA	120,763	90,981	117,609
	O	120,763	90,981	117,609
Intragovernmental funds:				
Working capital fund.....302	O	8,297	-9,939	2,962

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF AGRICULTURE—Continued				
FOREST PROTECTION AND MANAGEMENT—Continued				
Forest Service—Continued				
Federal Funds—Continued				
Intragovernmental funds—Continued				
Consolidated working fund.....302	O	-13,789	15,862	1,525
Total Federal funds Forest Service.	BA	896,601	813,423	376,241
	O	931,938	958,046	452,450
Trust Funds				
Cooperative work: Permanent, indefinite 302	BA	58,953	72,900	16,000
	O	60,234	86,000	20,000
Total Federal funds Forest Protection and Management.	BA	896,601	813,423	376,241
	O	931,938	958,046	452,450
Total trust funds Forest Protection and Management.	BA	58,953	72,900	16,000
	O	60,234	86,000	20,000
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA	15,817,876	15,194,529	2,539,604
	O	10,130,563	14,712,909	3,408,503
Deductions for offsetting receipts:				
Proprietary receipts from the public.....300	BA	-199,811	-167,922	-178,675
	O			-94,653
	BA	-205,805	-343,595	27,534
	O			-421,115
	BA	-1,627	-1,644	-386
	O			-1,872
	BA	-25	-23	-6
	O			-23
	BA	-665	-666	-167
	O			-666
	BA	-244	-184	-46
	O			-184
Total Federal funds.....	BA	15,209,499	14,600,495	2,387,858
	O	9,722,386	14,198,875	3,256,757
Trust funds:				
(As shown in detail above).....	BA	104,590	120,856	28,261
	O	104,091	135,231	32,439
Deductions for offsetting receipts:				
Proprietary receipts from the public.....302	BA	-58,953	-72,900	-16,000
	O			-72,900
	BA	-45,614	-47,956	-12,261
	O			-50,843
Total trust funds.....	BA	23		
	O	-476	14,375	4,178
Total Department of Agriculture	BA	15,209,522	14,600,495	2,387,858
	O	9,721,910	14,213,250	3,260,935

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF COMMERCE					
GENERAL ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403	BA	11,355	12,804	3,212	14,412
	O	10,725	^D 394 13,047	^D 138 3,299	14,274
Special foreign currency program.403	O	771	828	85	1,126
Participation in United States expositions.....403	BA	-5,000	530		
	O	1,790	877		
Miscellaneous Federal funds.....403	O	288			
Intragovernmental funds:					
Working capital fund.....403	O	-490			
Consolidated working fund.....403	O	162			
Total Federal funds General Administration.	BA	6,355	13,728	3,350	14,412
	O	13,246	14,752	3,384	15,400
Trust Funds					
Miscellaneous trust funds: Permanent, indefinite.....403	BA	569	505	158	500
	O	492	503	120	500
OFFICE OF ENERGY PROGRAMS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....305	BA		2,044	511	2,162
	O		^D 46 1,965	^D 16 496	2,030
BUREAU OF THE CENSUS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403	BA	38,845	40,474	10,519	44,278
	O	38,897	^D 1,065 41,191	^D 392 10,898	43,383
Periodic censuses and programs..403	BA	22,850	31,873	8,180	*47,429
	O		^A 1,120 ^D 713 36,302	^A 1,107 ^D 242 8,010	42,362
	O	24,526	^A 1,020	^A 1,100	
Intragovernmental funds:					
Consolidated working fund.....403	O	-1,591			
Total Federal funds Bureau of the Census.	BA	61,695	75,245	20,440	91,707
	O	61,832	78,513	20,008	85,745
Trust Funds					
Special studies, services, and projects: Permanent, indefinite.....403	BA	4,731	5,097	1,157	4,967
	O	4,970	4,937	1,148	4,567
BUREAU OF ECONOMIC ANALYSIS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403	BA	9,959	11,459	2,974	12,491
	O	9,976	^D 317 11,665	^D 115 3,100	12,367

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF COMMERCE—Continued					
BUREAU OF ECONOMIC ANALYSIS—Continued					
<i>Federal Funds—Continued</i>					
Intragovernmental funds:					
Consolidated working fund.....403	O	-50			
Total Federal funds Bureau of Economic Analysis.	BA	9,959	11,776	3,089	12,491
	O	9,926	11,665	3,100	12,367
Trust Funds					
Special studies, services, and projects: Permanent, indefinite.....403	BA	80	64	15	64
	O	92	63	14	63
ECONOMIC DEVELOPMENT ASSISTANCE					
<i>Economic Development Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Economic development assistance programs.....452	BA	246,950	360,000	89,625	*223,438
	O	235,132	^H -3,000 269,578	^H -1,000 58,649	266,293
Administration of economic development assistance programs 452	BA	22,900	25,378	6,375	25,426
	O	22,065	^H -1,000 25,548	^H -1,000 6,800	25,117
Financial and technical assistance 403	BA	-12,000			
	O	5,488	4,821	1,205	3,638
Job opportunities program.....504	BA	125,000	374,000		
	O	21,871	175,000	80,000	222,129
Public enterprise funds:					
Economic development revolving fund.....452	O	-20,480	-20,809	11,984	-25,000
Intragovernmental funds:					
Consolidated working fund, integrated grant administration fund.....452	O	70			
Total Federal funds Economic Development Administration.	BA	382,850	756,378	95,000	248,864
	O	264,146	453,138	157,638	490,177
Regional Action Planning Commissions					
<i>Federal Funds</i>					
General and special funds:					
Regional development programs...452	BA	38,517	64,068	15,760	42,200
	O	42,199	52,139	15,195	39,271
Trust Funds					
Regional action planning commissions: Permanent, indefinite.....452	BA	29,917	59,529	10,247	25,254
	O	22,037	62,124	7,144	29,309
Total Federal funds Economic Development Assistance.	BA	421,367	820,446	110,760	291,064
	O	306,345	505,277	172,833	529,448
Total trust funds Economic Development Assistance.	BA	29,917	59,529	10,247	25,254
	O	22,037	62,124	7,144	29,309

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF COMMERCE—Continued					
PROMOTION OF INDUSTRY AND COMMERCE					
<i>Domestic and International Business Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Operations and administration.....403	BA	60,313	59,177	14,743	*62,902
	O	57,218	^d 1,556 61,496	^d 546 15,275	59,110
<i>Trust Funds</i>					
Miscellaneous trust funds: Permanent, indefinite.....403	BA	4,034	4,872	1,272	4,857
	O	3,474	4,587	1,272	5,181
<i>Minority Business Enterprise</i>					
<i>Federal Funds</i>					
General and special funds:					
Minority business development.....403	BA	52,000	49,850	12,463	*50,013
	O	50,240	^d 265 60,414	^d 93 12,389	54,949
Intragovernmental funds:					
Consolidated working fund.....403	O	65			
Total Federal funds Minority Business Enterprise.	BA	52,000	50,115	12,556	50,013
	O	50,305	60,414	12,389	54,949
<i>United States Travel Service</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403	BA	11,237	12,799	3,200	12,220
	O	11,658	12,162	2,918	11,618
Intragovernmental funds:					
Consolidated working fund.....403	O	9			
Total Federal funds United States Travel Service.	BA	11,237	12,799	3,200	12,220
	O	11,667	12,162	2,918	11,618
Total Federal funds Promotion of Industry and Commerce.	BA	123,550	123,647	31,045	125,135
	O	119,190	134,072	30,582	125,677
Total trust funds Promotion of Industry and Commerce.	BA	4,034	4,872	1,272	4,857
	O	3,474	4,587	1,272	5,181
SCIENCE AND TECHNOLOGY					
<i>National Oceanic and Atmospheric Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Operations, research, and facilities 306	BA	451,805	495,135	136,000	*540,881
	O		^c 1,832 ^d 8,417 ^e 230 468,081	^c 643 ^d 2,926 ^e 75 126,726	
Appropriation, Current, indefinite...	BA	780	1,027		1,027
	O	427,272	468,081	126,726	510,335
Coastal zone management.....302	BA	15,019	18,000	4,500	23,408
	O	6,657	^d 32 17,026	^d 11 4,825	17,395
Promote and develop fishery products and research pertaining to American fisheries (special fund): Permanent, indefinite....403	BA	7,751	7,944	1,857	7,944
	O	8,603	8,403	1,820	8,944

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF COMMERCE—Continued					
SCIENCE AND TECHNOLOGY—Continued					
<i>National Oceanic and Atmospheric Administration—Continued</i>					
<i>Federal Funds—Continued</i>					
Public enterprise funds:					
Fisheries loan fund.....403	O	-306	-546	-160	-319
Offshore shrimp fisheries fund.....403	BA	230			
	O	588	299		
Fishermen's guaranty fund.....403	BA	1,971	61	15	61
	O	202	1,769	15	180
Federal ship financing fund, fishing vessels.....403	O	-234	-242	-106	187
Intragovernmental funds:					
Consolidated working fund.....306	O	-7,038			
Total Federal funds National Oceanic and Atmospheric Administration.	BA	477,556	532,686	146,027	573,321
	O	435,744	494,790	133,120	536,722
<i>Trust Funds</i>					
Miscellaneous trust funds: Permanent, indefinite.....306	BA	5,467	6,750	1,650	6,000
	O	7,571	4,400	945	4,600
<i>National Fire Prevention and Control Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Operations, research, and administration.....451	BA	6,000	8,618	2,235	*10,178
	O	3,234	^d 105 7,039	^d 44 1,642	8,067
<i>Patent and Trademark Office</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403	BA	77,566	83,300	20,840	86,406
	O	71,119	^c 65 ^d 2,046 84,043	^c 24 ^d 680 21,103	86,209
<i>Science and Technical Research</i>					
<i>Federal Funds</i>					
General and special funds:					
Scientific and technical research and services.....403	BA	62,449	60,919	15,785	66,700
	O	70,794	^c 263 ^d 1,472 61,727	^c 97 ^d 528 16,357	71,893
Intragovernmental funds:					
Working capital fund.....403	BA	1,585	2,085	343	2,085
	O	-1,639			1,500
Consolidated working fund.....403	O	-2,592			
Total Federal funds Science and Technical Research.	BA	64,034	64,739	16,753	68,785
	O	66,563	61,727	16,357	73,393

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF COMMERCE—Continued				
SCIENCE AND TECHNOLOGY—Continued				
<i>Science and Technical Research—Continued</i>				
<i>Trust Funds</i>				
Information products and services: BA	7,571	10,500	2,625	11,700
Permanent, indefinite.....403 O	7,562	10,645	2,625	11,700
Total Federal funds Science and Technology. BA	625,156	691,559	186,603	738,690
O	576,660	647,599	172,222	704,391
Total trust funds Science and Technology. BA	13,038	17,250	4,275	17,700
O	15,133	15,045	3,570	16,300
OCEAN SHIPPING				
<i>Maritime Administration</i>				
<i>Federal Funds</i>				
General and special funds:				
Ship construction .....406 BA	275,000	195,000	18,000	.....
O	240,828	242,000	59,000	258,000
Operating-differential subsidies: 406 BA	235,188	322,397	97,287	*338,300
Contract authority, Permanent, indefinite. BA				
Liquidation of contract authority.... O	(242,800)	(315,936) ^B (30,235)	(70,582)	(403,721)
	243,152	315,954 ^B 11,821	70,582 ^B 18,414	403,721
Research and development.....406 BA	25,900	12,000	4,000	*19,500
O	26,109	27,000	5,700	17,163
Operations and training.....406 BA	41,183	45,000	11,280	*48,525
O	39,627	45,583 ^C 228 ^D 851	11,280 ^C 105 ^D 271	49,062
Public enterprise funds:				
Federal ship financing fund .....406 O	-14,212	-15,165	-4,409	-19,675
Vessel operations revolving fund..406 O	-347	-100	-50	-35
War risk insurance revolving fund 406 O	-340	-551	-50	-388
Intragovernmental funds:				
Consolidated working fund .....406 O	-91	619	.....	.....
Total Federal funds Maritime Administration. BA	577,271	575,476	130,943	406,325
O	534,726	627,161	160,858	707,848
<i>Trust Funds</i>				
Special studies, services and projects: BA	42	36	.....	36
Permanent, indefinite.....406 O	19	36	.....	36
Total Federal funds Ocean Shipping. BA	577,271	575,476	130,943	406,325
O	534,726	627,161	160,858	707,848
Total trust funds Ocean Shipping. BA	42	36	.....	36
O	19	36	.....	36
SUMMARY				
Federal funds:				
(As shown in detail above)..... BA	1,825,353	2,313,967	486,757	1,681,986
O	1,621,925	2,021,004	563,483	2,182,906
Deductions for offsetting receipts: Proprietary receipts from the public.....300 BA	-1,272	-1,379	-87	-4,450
O				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF COMMERCE—Continued				
SUMMARY—Continued				
Federal funds:—Continued				
400 BA	-30,774	-26,862	-5,777	-15,722
O				
450 BA		-2,000	-500	-2,000
O				
902 BA	-1,298	-1,752	-384	-1,520
O				
Total Federal funds..... BA	1,792,009	2,281,974	480,009	1,658,294
O	1,588,581	1,989,011	556,735	2,159,214
Trust funds:				
(As shown in detail above)..... BA	52,411	87,353	17,124	53,378
O	46,217	87,295	13,268	55,956
Deductions for offsetting receipts: Proprietary receipts from the public.....306 BA	-5,467	-6,750	-1,650	-6,000
O				
403 BA	-16,444	-20,563	-5,077	-21,627
O				
406 BA	-42	-36	.....	-36
O				
452 BA	-966	-1,404	-360	-1,528
O				
Total trust funds..... BA	29,492	58,600	10,037	24,187
O	23,298	58,542	6,181	26,765
Interfund transactions.....452 BA	-28,951	-58,125	-9,887	-23,726
O				
Total Department of Commerce. BA	1,792,550	2,282,449	480,159	1,658,755
O	1,582,928	1,989,428	553,029	2,162,253
DEPARTMENT OF DEFENSE—MILITARY				
MILITARY PERSONNEL				
<i>Federal Funds</i>				
General and special funds:				
Military personnel, Army.....051 BA	8,082,121	8,180,347	2,064,635	8,642,866
O		^A 17,700 ^B 263,400	^A 4,600 ^B 87,700	^J -666
	8,150,006	8,442,500	2,221,300	8,534,566
		^A 17,500	^A 4,700	^A 100
				^J -666
Military personnel, Navy.....051 BA	5,839,760	5,722,300	1,451,668	6,055,667
O		^A 17,400 ^B 183,500	^A 4,300 ^B 61,000	^J -667
	5,865,481	5,907,800	1,455,600	6,086,567
		^A 17,200	^A 4,400	^A 100
				^J -667
Military personnel, Marine Corps..051 BA	1,760,456	1,806,377	460,117	1,883,900
O		^A 4,100 ^B 59,100	^A 19,900	
	1,741,271	1,851,000	476,900	1,870,000
		^A 4,000	^A 100	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
MILITARY PERSONNEL—Continued				
Federal Funds—Continued				
General and special funds—Continued				
Military personnel, Air Force.....051	BA 7,496,531	7,251,524 ^6,800 ^234,227	1,776,677 ^1,700 ^76,095	7,169,567 J-667
	O 7,478,087	7,402,400 ^6,600	1,865,200 ^1,800	7,060,567 ^100 J-667
Reserve personnel, Army.....051	BA 489,900	468,879 ^11,621	165,299 ^6,201	447,690 J-10,090
	O 466,168	476,000	197,000	420,090 J-10,090
Reserve personnel, Navy.....051	BA 215,400	200,035 ^6,491	59,525 ^2,522	153,415 J-3,115
	O 209,236	209,000	80,000	144,115 J-3,115
Reserve personnel, Marine Corps..051	BA 65,200	70,652 ^1,700	28,082 ^800	77,130 J-1,030
	O 66,610	72,000	30,000	76,030 J-1,030
Reserve personnel, Air Force.....051	BA 147,865	157,500 ^4,397	48,260 ^2,079	157,037 J-3,737
	O 138,604	162,000	50,000	157,737 J-3,737
National Guard personnel, Army...051	BA 660,800	696,900 ^19,900	209,050 ^9,250	699,565 J-28,665
	O 655,157	711,000	234,000	690,665 J-28,665
National Guard personnel, Air Force 051	BA 205,227	212,318 ^7,154	60,924 ^2,727	211,070 J-13,070
	O 196,992	216,000	72,000	210,070 J-13,070
Total Federal funds Military Personnel.	BA 24,963,260	25,604,322	6,603,111	25,436,200
	O 24,967,612	25,495,000	6,693,000	25,189,000
RETIRED MILITARY PERSONNEL				
Federal Funds				
General and special funds:				
Retired pay, Defense.....051	BA 6,250,900	6,885,200 ^440,400	1,775,100 ^187,600	8,493,400 J-111,700
	O 6,241,772	6,887,000 ^438,000	1,788,000 ^189,000	8,498,700 ^1,000 J-111,700

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
OPERATION AND MAINTENANCE				
Federal Funds				
General and special funds:				
Operation and maintenance, Army 051	BA 6,461,188	7,052,000 ^6,000 ^154,100 ^90,200	1,779,000 ^3,000 ^59,500 ^29,900	8,060,400 ^500
	O 6,637,863	7,111,000 ^5,000	1,771,500 ^3,500	7,887,500 ^500
Operation and Maintenance, Navy 051	BA 7,297,225	8,069,400 ^3,800 ^160,000 ^66,600	2,133,557 ^1,900 ^50,500 ^21,600	9,660,800 ^400
	O 7,317,197	7,984,000 ^3,000	2,416,700 ^2,300	8,870,600 ^400
Operation and maintenance, Marine Corps.....051	BA 460,984	497,110 ^500 ^17,900 ^4,800	125,506 ^200 ^3,800 ^1,500	580,400 ^200
	O 485,418	509,500 ^500	154,800 ^200	540,000
Operation and maintenance, Air Force.....051	BA 7,273,030	7,498,679 ^4,800 ^105,100 ^60,900	1,897,495 ^2,400 ^38,600 ^18,800	8,224,700 ^200
	O 7,445,455	7,539,700 ^4,300	1,949,300 ^2,700	7,995,800 ^200
Operation and maintenance, Defense agencies.....051	BA 2,454,847	2,475,431 ^3,000 ^8,700 ^63,800	627,725 ^1,500 ^5,300 ^15,800	2,765,300 ^100
	O 2,259,948	2,629,300 ^2,700	651,300 ^1,700	2,723,900 ^100
Operation and maintenance, Army Reserve.....051	BA 283,993	310,710 ^600 ^3,500 ^4,900	91,100 ^300 ^2,000 ^1,700	375,100 ^300
	O 297,973	303,400 ^600	98,700 ^300	369,000
Operation and maintenance, Navy Reserve.....051	BA 246,738	284,425 ^100 ^2,100 ^1,100	73,250 ^100 ^700 ^300	294,600 ^100
	O 228,857	275,900 ^100	88,900 ^100	279,000
Operation and maintenance, Marine Corps Reserve.....051	BA 11,728	12,000 ^5 ^26	3,400 ^1 ^8	14,800
	O 12,038	13,000	5,000	13,000
Operation and maintenance, Air Force Reserve.....051	BA 286,250	322,430 ^500 ^5,400 ^3,300	81,190 ^200 ^2,700 ^1,100	358,600 ^200
	O 296,216	329,500 ^500	79,800 ^200	362,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
OPERATION AND MAINTENANCE—Continued				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
Operation and maintenance, Army National Guard.....051	BA 607,528	649,930	173,285	719,200
		^A 1,200	^A 600	
		^C 10,700	^C 5,900	
		^D 8,900	^D 2,900	
	O 608,578	662,900	187,300	710,000
		^A 1,100	^A 700	
Operation and maintenance, Air National Guard.....051	BA 655,300	697,100	181,200	784,600
		^A 1,100	^A 600	
		^C 8,700	^C 4,800	
		^D 6,600	^D 2,200	
	O 638,688	712,000	180,300	787,000
		^A 1,000	^A 700	
National Board for the Promotion of Rifle Practice, Army.....051	BA 183	233	93	261
		^D 6	^D 2	
	O 197	260	100	260
Naval petroleum reserve.....051	BA 69,400	117,700	47,500	221,300
			^J -47,500	^J -221,300
	O 33,097	89,000	21,000	181,000
			^J -5,000	^J -135,000
Claims, Defense.....051	BA 54,600	71,600	15,500	
Current, indefinite.....	BA			82,500
	O 63,416	73,000	17,000	81,000
Contingencies, Defense.....051	BA 2,500	2,500	725	5,000
	O 3,653	1,530	1,640	2,510
Court of Military Appeals, Defense 051	BA 1,065	1,134	285	1,239
		^D 33	^D 11	
	O 921	1,210	260	1,230
Miscellaneous expired accounts....051	O 119			
Total Federal funds Operation and Maintenance.	BA 26,176,359	28,871,352	7,463,733	31,927,500
	O 26,329,634	28,254,000	7,631,000	30,670,000
PROCUREMENT				
<i>Federal Funds</i>				
General and special funds:				
Aircraft procurement, Army.....051	BA 231,160	333,500	59,400	^A 555,500
	O 124,796	162,000	58,000	140,000
Missile procurement, Army.....051	BA 366,800	422,600	42,600	^A 552,400
	O 656,519	501,000	153,000	494,000
Procurement of weapons and tracked combat vehicles, Army.....051	BA 312,500	881,400	255,000	^A 1,147,900
	O 204,805	445,000	128,000	714,000
Procurement of ammunition, Army 051	BA 692,749	637,200	252,800	^A 910,800
	O 800,662	660,000	261,000	823,000
Other procurement, Army.....051	BA 657,000	912,300	197,700	1,417,900
	O 626,779	629,000	127,000	844,000
Aircraft procurement, Navy.....051	BA 2,766,400	2,958,500	605,500	^A 3,032,500
	O 1,944,496	2,598,000	563,000	3,003,000
Weapons procurement, Navy.....051	BA 725,300	1,172,600	321,700	^A 2,239,700
	O 492,209	731,000	220,000	1,199,000
Shipbuilding and conversion, Navy 051	BA 3,059,000	3,853,000	471,200	^A 6,289,500
	O 2,626,530	2,721,000	824,000	3,572,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
PROCUREMENT—Continued				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
Other procurement, Navy.....051	BA 1,545,400	1,829,700	464,500	2,192,800
	O 1,465,960	1,499,000	663,000	1,698,000
Procurement, Marine Corps.....051	BA 202,600	261,000	40,400	^A 337,700
	O 110,830	168,000	72,000	191,000
Aircraft procurement, Air Force.....051	BA 2,880,872	3,933,700	818,400	^A 6,344,800
	O 2,210,861	2,637,000	972,000	3,913,000
Missile procurement, Air Force.....051	BA 1,533,700	1,710,200	233,000	^A 1,599,400
	O 1,602,190	1,604,000	348,000	1,498,000
Other procurement, Air Force.....051	BA 1,626,278	2,074,400	353,000	^A 2,424,900
	O 1,576,624	1,677,000	444,000	2,017,000
Procurement, Defense agencies....051	BA 98,416	205,600	39,800	264,600
	O 80,830	121,000	24,000	193,000
Procurement of aircraft and missiles, Navy.....051	O 1,416,805	273,000	108,000	55,000
Procurement of equipment and missiles, Army.....051	O 100,946	60,000	10,000	
Total Federal funds Procurement.	BA 16,698,175	21,205,700	4,154,800	29,310,400
	O 16,041,842	16,486,000	4,975,000	20,354,000
RESEARCH, DEVELOPMENT, TEST, AND EVALUATION				
<i>Federal Funds</i>				
General and special funds:				
Research, development, test, and evaluation, Army.....051	BA 1,741,416	1,948,823	504,452	^A 2,376,300
		^C 2,705	^C 1,333	
		^D 15,666	^D 5,079	
	O 1,964,406	1,948,000	493,000	2,287,000
Research, development, test, and evaluation, Navy.....051	BA 3,023,914	3,238,390	818,722	^A 3,855,200
		^C 4,300	^C 1,800	
		^D 17,500	^D 5,600	
	O 3,020,979	3,145,000	588,000	4,007,000
Research, development, test, and evaluation, Air Force.....051	BA 3,290,853	3,591,266	901,014	^A 3,916,600
		^C 2,934	^C 1,502	
		^D 12,356	^D 4,351	
	O 3,307,947	3,417,000	1,270,000	3,434,000
Research, development, test, and evaluation, Defense agencies....051	BA 490,657	604,400	146,550	^A 676,300
	O 546,346	572,000	115,000	681,000
Director of test and evaluation, Defense.....051	BA 25,000	25,000	5,000	^A 30,000
	O 26,821	25,000	5,000	26,000
Total Federal funds Research, Development, Test, and Evaluation.	BA 8,571,840	9,463,340	2,395,403	10,854,400
	O 8,866,499	9,107,000	2,471,000	10,435,000
MILITARY CONSTRUCTION				
<i>Federal Funds</i>				
General and special funds:				
Military construction, Army.....051	BA 656,825	790,025	37,100	^A 649,500
	O 547,351	686,000	193,000	636,000
Military construction, Navy.....051	BA 606,376	770,018	17,200	^A 595,200
	O 500,389	607,000	139,000	589,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
MILITARY CONSTRUCTION—Continued				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
Military construction, Air Force.....051	BA 456,439	550,644	14,000	*802,300
	O 274,295	351,000	101,000	390,000
Military construction, Defense agencies.....051	BA 31,260	19,300	1,000	*81,180
	O 17,623	21,000	5,000	29,000
Military construction, Army National Guard.....051	BA 59,000	62,700	1,500	*47,200
	O 35,706	53,000	11,000	52,000
Military construction, Air National Guard.....051	BA 35,500	63,000	1,000	*27,600
	O 19,055	34,000	12,000	47,000
Military construction, Army Reserve.....051	BA 43,700	50,300	2,500	*47,000
	O 41,190	48,000	10,000	42,000
Military construction, Naval Reserve.....051	BA 22,135	36,400	400	*16,800
	O 16,129	25,000	8,000	26,000
Military construction, Air Force Reserve.....051	BA 16,000	18,000	1,000	*10,000
	O 10,030	15,000	4,000	14,000
Total Federal funds Military Construction.	BA 1,927,235	2,360,387	75,700	2,276,700
	O 1,461,768	1,840,000	483,000	1,825,000
FAMILY HOUSING				
<i>Federal Funds</i>				
General and special funds:				
Family housing, Defense.....051	BA 1,151,809	1,224,627	283,400	*1,190,300
	O 1,121,738	1,290,600	323,600	1,367,000
Public enterprise funds:				
Homeowners assistance fund, Defense.....051	BA 5,000			
	O 2,559	6,400	400	5,000
Total Federal funds Family Housing.	BA 1,156,809	1,224,627	283,400	1,190,300
	O 1,124,297	1,297,000	324,000	1,372,000
CIVIL DEFENSE				
<i>Federal Funds</i>				
General and special funds:				
Operation and maintenance, Defense Civil Preparedness Agency.....051	BA 82,000	85,000	19,300	*71,000
		22	19	
	O 86,404	87,978	17,991	70,000
		22	19	
SPECIAL FOREIGN CURRENCY PROGRAM				
<i>Federal Funds</i>				
General and special funds:				
Special foreign currency program.051	BA 1,945	2,668	37	*3,665
	O 4,382	4,000	1,000	4,000
REVOLVING AND MANAGEMENT FUNDS				
<i>Federal Funds</i>				
Public enterprise funds:				
Defense production guarantees.....051	O 1,677	-69	383	201
Laundry service, Naval Academy..051	O 9			
Naval working fund.....051	O 35,021			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
REVOLVING AND MANAGEMENT FUNDS—Con.				
<i>Federal Funds—Continued</i>				
Intragovernmental funds:				
Army stock fund.....051	BA 20,000			100,000
	O 20,408	-42,700	42,400	-8,600
Navy stock fund.....051	BA 10,000			32,000
	O -39,541	143,800	4,800	-30,100
Marine Corps stock fund.....051	BA 2,000			8,600
	O -2,046		-2,700	6,400
Air Force stock fund.....051	BA 15,000			76,700
Contract authority, Permanent, indefinite.	BA 125,779			
	O -109,658	306,500	16,900	-84,700
Defense stock fund.....051	BA 32,400	88,000		140,600
	O 192,512	-259,400	-162,000	-21,800
Army industrial fund.....051	O 22,949	183	-2,337	-11,390
Navy industrial fund.....051	O -69,489	-52,540	-5,864	17,486
Marine Corps industrial fund.....051	O 241	-637	-169	552
Air Force industrial fund.....051	O 38,995	-153,282	-13,650	-3,370
Defense industrial fund.....051	O -4,067	6,351	1,500	-7,656
Army management fund.....051	O -4,776	121		
Navy management fund.....051	O -12,558	-7,500		
Air Force management fund.....051	O -4,006	-1,622	-197	-1,039
Total Federal funds Revolving and Management Funds.	BA 158,179	135,000		357,900
	O 65,671	-60,795	-120,934	-144,016
ALLOWANCES				
<i>Federal Funds</i>				
General and special funds:				
Civilian and military pay raises...051	BA			1,441,500
	BA			-8,700
	O			1,399,100
	O			-9,100
Other legislation.....051	BA 52,400	28,400		163,500
	O 51,000	29,000		163,000
Total Federal funds Allowances.	BA 52,400	28,400		1,596,300
	O 51,000	29,000		1,553,000
TRUST FUNDS				
Miscellaneous trust funds: Permanent, indefinite.....051	BA 7,645	7,390	1,750	9,040
	O 7,634	6,820	1,600	7,270
Miscellaneous (trust revolving funds) 051	O 3,876	6,075	-2,666	3,146
Total trust funds.....	BA 7,645	7,390	1,750	9,040
	O 11,510	12,895	-1,066	10,416
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 85,986,702	96,330,996	22,986,784	111,406,065
	O 85,189,881	89,886,205	24,481,066	99,715,984

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—MILITARY—Continued				
SUMMARY—Continued				
Federal funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....051	BA } -175,350	-129,900	-7,500	-158,800
	O }			
Total Federal funds.....	BA 85,811,352	96,201,096	22,979,284	111,247,265
	O 85,014,531	89,756,305	24,473,566	99,557,184
Trust funds:				
(As shown in detail above).....	BA 7,645	7,390	1,750	9,040
	O 11,510	12,895	-1,066	10,416
Interfund transactions.....051	BA } -6,523	-6,200	-1,500	-6,600
	O }			
Total Department of Defense—Military.	BA 85,812,474	96,202,286	22,979,534	111,249,705
	O 85,019,518	89,763,000	24,471,000	99,561,000

DEPARTMENT OF DEFENSE—CIVIL

CEMETERIAL EXPENSES, ARMY					
Federal Funds					
General and special funds:					
Salaries and expenses.....705	BA	258	5,615	966	6,161
			^C 133	^C 44	
			^D 34	^D 11	
			^E 3	^E 1	
	O	7,751	5,600	1,200	5,500
CORPS OF ENGINEERS—CIVIL					
Federal Funds					
General and special funds:					
General investigations.....301	BA	65,284	66,836	17,110	64,255
	O	69,824	67,400	18,100	65,000
Construction, general.....301	BA	966,338	1,227,151	408,741	1,266,332
			^H -2,500	^H -1,100	
	O	1,134,693	1,203,781	436,304	1,260,900
			^H -200	^H -200	^H -3,200
Operation and maintenance, general 301	BA	494,577	582,073	153,116	583,900
	O	522,109	580,000	155,000	586,000
Flood control and coastal emergencies.....301	BA	65,400	25,000	3,750	18,140
	O	73,138	31,000	5,100	17,970
General expenses.....301	BA	40,100	42,500	10,650	47,400
			^D 1,241	^D 412	
			^E 59	^E 18	
	O	41,606	43,800	12,050	46,400
Flood control, Mississippi River and tributaries.....301	BA	120,051	180,147	60,300	191,220
	O	211,715	187,000	65,600	193,700
Special recreation use fees (special fund): Indefinite.....303	BA	700	1,200		3,100
	O	819	1,000	294	2,500
Permanent appropriations (special funds):					
(Water resources and power):	BA	456	800	125	548
Permanent, indefinite.....301	O	2,713	456	150	775

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF DEFENSE—CIVIL—Continued					
CORPS OF ENGINEERS—CIVIL—Continued					
Federal Funds—Continued					
General and special funds:—Continued					
Permanent appropriations (special funds):—Continued					
(Other general purpose fiscal assistance): Permanent, indefinite.....852	BA	3,971	3,700	1,100	4,000
	O	3,717	3,971	3,700	1,100
Total, Permanent appropriations (special funds).	BA	4,427	4,500	1,225	4,548
	O	6,430	4,427	3,850	1,875
Intragovernmental funds:					
Revolving fund, Corps of Engineers—Civil.....301	BA		700	950	
	O	-14,841	8,281	5,602	-2,645
Consolidated working fund.....301	O	151	111		
Trust Funds					
Corps of Engineers—Civil, trust funds: Permanent.....301	BA	37,712	22,000	5,500	28,000
	O	28,761	27,000	10,000	24,200
Summary					
Federal funds:					
(As shown in detail above).....	BA	1,756,877	2,128,907	655,172	2,178,895
	O	2,045,644	2,126,600	701,700	2,168,500
Deductions for offsetting receipts:					
Proprietary receipts from the public.....300	BA } -11,044	-12,151	-3,486	-12,339	
	O }				
	301	-11	-9	-3	
	O }				
	902	-904	-1,040	-111	
	O }				
Total Federal funds.....	BA	1,744,918	2,115,707	651,572	2,164,895
	O	2,033,685	2,113,400	698,100	2,154,500
Trust funds:					
(As shown in detail above).....	BA	37,712	22,000	5,500	28,000
	O	28,761	27,000	10,000	24,200
Deductions for offsetting receipts:					
Proprietary receipts from the public.....301	BA } -37,712	-22,000	-5,500	-28,000	
	O }				
Total trust funds.....	O	-8,951	5,000	4,500	-3,800
Total Corps of Engineers—Civil	BA	1,744,918	2,115,707	651,572	2,164,895
	O	2,024,734	2,118,400	702,600	2,150,700
RYUKYU ISLANDS, ARMY					
Federal Funds					
General and special funds:					
Administration.....806	O	2	5		
Summary					
Federal funds:					
(As shown in detail above).....	O	2	5		
Deductions for offsetting receipts:					
Proprietary receipts from the public.....800	BA } -410	-439	-90	-410	
	O }				
Total Ryukyu Islands, Army.....	BA	-410	-439	-90	-410
	O	-408	-434	-90	-410

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—CIVIL—Continued					
SOLDIERS' AND AIRMEN'S HOME					
<i>Trust Funds</i>					
Operation and maintenance.....705	BA	15,391	15,665	3,905	15,373
	O	14,698	15,099	3,812	15,325
Capital outlay.....705	O	1,046	100		
Payment of claims: Permanent, indefinite.....705	BA		5	1	5
	O		5	1	5
Soldiers' and Airmen's Home revolving fund (trust revolving fund).....705	O	12			
<i>Summary</i>					
Trust funds: (As shown in detail above).....	BA	15,391	15,670	3,906	15,378
	O	15,756	15,204	3,813	15,330
Deductions for offsetting receipts: Proprietary receipts from the public.....705	BA } O }	-167	-150	-37	-150
Total Soldiers' and Airmen's Home.....	BA	15,224	15,520	3,869	15,228
	O	15,589	15,054	3,776	15,180
THE PANAMA CANAL CANAL ZONE GOVERNMENT					
<i>Federal Funds</i>					
General and special funds:					
Operating expenses.....806	BA	63,641	59,800	15,900	66,047
	O		^p 492	^p 357	
	O	64,106	60,292	16,257	66,047
Capital outlay.....806	BA	5,790	2,240	560	3,647
	O	3,822	7,510	1,154	4,540
Total Federal funds, Canal Zone Government.....	BA	69,431	62,532	16,817	69,694
	O	67,928	67,802	17,411	70,587
PANAMA CANAL COMPANY					
<i>Federal Funds</i>					
Public enterprise funds:					
Corporation: Panama Canal Company fund: 406					
Authority to spend public debt receipts.....	BA	30,000			
	O	-3,023	2,554	-20	-2,812
Limitation on general and administrative expenses.....	O	(25,477)	(24,371)	(6,540)	(26,585)
				^p (124)	
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA	99,431	62,532	16,817	69,694
	O	64,905	70,356	17,391	67,775
Deductions for offsetting receipts: Intrafund transactions.....806	BA } O }	-20,945	-21,849	-7,546	-25,421
Proprietary receipts from the public.....800	BA } O }	-40,585	-36,442	-7,182	-38,686
	902	BA } O }	-62	-65	-15
	O				-68
Total The Panama Canal.....	BA	37,839	4,176	2,074	5,519
	O	3,313	12,000	2,648	3,600

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF DEFENSE—CIVIL—Continued					
MISCELLANEOUS ACCOUNTS					
<i>Federal Funds</i>					
General and special funds:					
Wildlife conservation, etc., military reservations: Permanent, indefinite 303	BA	680	860	201	806
	O	868	860	251	806
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA	680	860	201	806
	O	868	860	251	806
Deductions for offsetting receipts: Proprietary receipts from the public.....300	BA } O }	-680	-860	-201	-806
Total Miscellaneous Accounts....	O	188		50	
SUMMARY					
Federal funds: (As shown in detail above).....	BA	1,857,246	2,198,084	673,212	2,255,556
	O	2,119,170	2,203,421	720,542	2,242,581
Deductions for offsetting receipts: Interfund transactions.....806	BA } O }	-20,945	-21,849	-7,546	-25,421
Proprietary receipts from the public.....300	BA } O }	-11,724	-13,011	-3,687	-13,145
	301	BA } O }	-11	-9	-3
	800	BA } O }	-40,995	-36,881	-7,272
	902	BA } O }	-966	-1,105	-126
Total Federal funds.....	BA	1,782,605	2,125,229	654,578	2,176,165
	O	2,044,529	2,130,566	701,908	2,163,190
Trust funds:					
(As shown in detail above).....	BA	53,103	37,670	9,406	43,378
	O	44,517	42,204	13,813	39,530
Deductions for offsetting receipts: Proprietary receipts from the public.....301	BA } O }	-37,712	-22,000	-5,500	-28,000
	705	BA } O }	-167	-150	-37
	O				-150
Total trust funds.....	BA	15,224	15,520	3,869	15,228
	O	6,638	20,054	8,276	11,380
Total Department of Defense—Civil.....	BA	1,797,829	2,140,749	658,447	2,191,393
	O	2,051,167	2,150,620	710,184	2,174,570

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE				
FOOD AND DRUG ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....553	BA 199,897	201,805 ^C 142 ^D 5,609 ^E 249	50,126 ^C 47 ^D 1,771 ^E 82	223,105
	O 199,658	218,895	56,076	223,133
Buildings and facilities.....553	BA 1,000	1,000	750	3,125
	O 1,265	2,876	720	3,950
Public enterprise funds:				
Revolving fund for certification and other services.....553	O -226			
Total Federal funds Food and Drug Administration.	BA 200,897	208,805	52,776	226,230
	O 200,697	221,771	56,796	227,083
HEALTH SERVICES ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Health services.....551	BA 919,997	877,595 ^H -103,159	226,318 ^H -24,645	^K 697,187
	O 785,037	865,823 ^H -18,900	232,295 ^H -23,580	^J -510,225 776,254 ^H -79,732 ^J -210,444
Indian health services.....551	BA 235,672	274,835 ^C 1,050 ^D 3,786 ^E 928 ^H -5,294	73,780 ^C 263 ^D 1,269 ^E 309	314,594
	O 236,495	271,679 ^H -4,334	84,233 ^H -330	302,067 ^H -630
Indian health facilities.....554	BA 57,431	55,366	11,084	40,345
	O 46,301	71,168	14,574	46,817
Emergency health.....054	O 520	208		
Public enterprise funds:				
Health maintenance organization loan and loan guarantee fund.551	O -33,000	31,092		-2,700
Total Federal funds Health Services Administration.	BA 1,213,100	1,105,107	288,378	541,901
	O 1,035,353	1,216,736	307,192	831,632
CENTER FOR DISEASE CONTROL				
<i>Federal Funds</i>				
General and special funds:				
Preventive health services.....553	BA 152,345	141,001 ^H -7,690	33,328	^K 143,293
	O 154,491	158,000 ^H -1,000	48,000 ^H -1,000	^J -33,710 147,000 ^H -5,000 ^J -15,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
NATIONAL INSTITUTES OF HEALTH				
<i>Federal Funds</i>				
General and special funds:				
Biomedical research:				
Health research and Education.....552	BA 2,051,278	1,955,000 ^C 16 ^D 448 ^E 10	426,345 ^C 15 ^D 150 ^E 3	2,129,308
	O 1,806,409	2,051,291	467,285	2,149,868
Health planning and construction.....554	BA 38,619	22,000	4,000	10,339
	O 76,639	35,639	4,922	25,560
Total, Biomedical research.....	BA 2,089,897	1,977,474	430,513	2,139,647
	O 1,883,048	2,086,930	472,207	2,175,428
Buildings and facilities.....552	BA 3,000	3,000	750	25,400
	O 4,967	11,371	2,629	12,187
Intragovernmental funds:				
General research support grants.....552	O 7,905			
National Institutes of Health Management fund.....552	O -1,956	-3,000		
Grants management fund.....554	O -231			
Consolidated working fund.....552	O -3,619	-54	1,211	290
Service and supply fund.....552	O -770	227	121	95
Total Federal funds National Institutes of Health.	BA 2,092,897	1,980,474	431,263	2,165,047
	O 1,889,344	2,095,474	476,168	2,188,000
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Alcohol, drug abuse, and mental health:				
(Health care services).....551	BA 417,119	436,486 ^H -53,500	47,190	^K 355,265
	O 519,423	433,029 ^H -2,675	87,302 ^H -9,665	^J -192,459 383,265 ^H -30,788 ^J -23,261
(Health research and education).....552	BA 254,398	182,056 ^H -3,000	37,125	^K 163,000
	O 263,584	259,102 ^H -325	46,923 ^H -535	188,596 ^H -1,712
(Prevention and control of health problems).....553	BA 111,388	105,089	13,217	^K 105,066
	O 96,263	104,693	23,759	^J -23,872 100,002 ^J -7,571
(Health planning and construction).....554	BA 14,250			
	O 25,830	30,325	4,127	13,206
Total, Alcohol, drug abuse, and mental health.	BA 797,155	667,131	97,532	407,000
	O 905,100	824,149	151,911	621,737
Construction and renovation St. Elizabeths Hospital.....554	BA			^J 75,000
	O			^J 8,250

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION—Continued				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
Saint Elizabeths Hospital: 551	BA	484		
	BA	1,507		
	BA	9		
Appropriation, Current, indefinite...	BA	49,673	53,375	15,875
	O	45,163	55,698	17,764
				57,964
				57,405
Intragovernmental funds:				
Working capital fund, Lexington Addiction Research Center.....551	O	10	-6	-7
Total Federal funds Alcohol, Drug Abuse, and Mental Health Administration.	BA	846,828	722,506	113,407
	O	950,273	879,841	169,669
				539,964
				687,385
HEALTH RESOURCES ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Health resources:				
(Health research and education) 552	BA	569,606	487,651	113,360
	O	595,470	688,325	142,239
				458,955
				458,955
(Health planning and construction).....554	BA	240,340	85,985	23,930
	O	503,787	373,177	76,186
				117,867
				96,300
				359,927
				55,000
Total, Health resources	BA	809,946	506,636	135,290
	O	1,099,257	1,037,202	207,927
				410,000
				737,781
Public enterprise funds:				
Medical facilities guarantee and loan fund.....554	BA		10,000	7,000
	O	11,693	22,398	6,373
				31,000
				25,119
Health education loans.....552	BA	2,268	2,284	
	O	-215	2,284	
				2,727
				2,727
Nurse training fund.....552	BA	1,732	1,716	
	O	-360	1,716	
				1,273
				1,273
Total Federal funds Health Resources Administration.	BA	813,946	520,636	142,290
	O	1,110,375	1,063,600	214,300
				445,000
				766,900
OFFICE OF ASSISTANT SECRETARY FOR HEALTH				
<i>Federal Funds</i>				
General and special funds:				
Assistant Secretary for Health.....554	BA	30,992	20,842	5,210
			614	230
	O	22,317	25,618	6,272
				23,283
Retirement pay and medical benefits for commissioned officers: Indefinite.....551	BA	39,499	45,013	13,552
	O	36,024	44,447	13,104
				52,352
				51,130
Financial assistance for health care 555	BA			10,001,500
	O			9,001,200
Scientific activities overseas (special foreign currency program).....552	BA			1,500
	O	5,865	11,331	2,387
				11,924

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
OFFICE OF ASSISTANT SECRETARY FOR HEALTH—Continued				
<i>Federal Funds—Continued</i>				
Intragovernmental funds:				
Service and supply fund.....551	O	-705		
Consolidated working funds.....552	O	-239		
Total Federal funds Office of Assistant Secretary for Health.	BA	70,491	66,521	19,009
	O	63,262	81,396	21,763
				10,077,568
				9,087,537
Trust Funds				
Public Health Service trust funds: Permanent, indefinite.....554	BA	1,840	1,527	381
	O	2,243	1,711	425
				1,600
				1,794
EDUCATION DIVISION				
<i>Office of Education</i>				
<i>Federal Funds</i>				
General and special funds:				
Financial assistance for elementary and secondary education.....501	BA			3,300,000
	O			294,000
Elementary and secondary education 501	BA	2,262,175	191,270	2,234,522
			48,770	181,634
				2,211,888
				2,072,888
Permanent.....	BA		2,218,218	
	O	2,277,069	2,288,732	534,188
				109,500
				197,000
Indian education.....501	BA	42,034	57,055	516
	O	40,036	42,101	12,132
				44,572
				10,598
School assistance in federally affected areas.....501	BA	656,016	680,000	70,000
	O	618,711	657,536	57,498
				438,463
				43,306
Emergency school aid.....501	BA	215,000	241,700	325
	O	215,943	234,663	58,816
				249,700
				220,778
Education for the handicapped....501	BA	199,859	126,375	120,500
				35,000
				220,375
Permanent.....	BA		100,000	
	O	151,244	198,508	55,962
				18,949
				34,546
Occupational, vocational, and adult education.....501	BA	681,677	598,150	222,500
				4,000
				67,500
Permanent.....	BA	7,161	74,661	1,790
	O	652,751	673,633	111,279
				681,166
				9,610
				9,450

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
EDUCATION DIVISION—Continued				
Office of Education—Continued				
Federal Funds—Continued				
General and special funds:—Continued				
Higher education.....502	BA 2,206,171	2,559,109 H-768,140 I335,000	124,000	*1,994,251
Permanent.....	BA 2,700	2,700		
	O 1,838,066	2,450,700 H-18,700	383,000 H-21,000	2,393,886 H-645,800 I301,500
Library resources.....503	BA 167,474	70,724 H-18,975	147,330 H-10,000	137,330
	O 225,810	140,920 H-2,000	49,079 H-7,000	J-137,330 134,223 H-10,200 J-26,100
Educational development.....503	O 174,504	31,260	1,103	3,531
Special projects and training.....503	BA	36,893		67,350
	O	5,533	4,704	38,977
Educational activities overseas (special foreign currency program) 503	BA 1,000	2,000	200	2,000
	O 1,881	1,989	426	1,928
Salaries and expenses.....503	BA 116,745	105,224 P2,083	24,643	115,434
	O 95,816	109,023	32,830	112,537
Public enterprise funds:				
Student loan insurance fund.....502	BA 197,600	201,787	30,000	
	O 111,087	107,163	28,500	91,075
Higher education facilities loan and insurance fund.....502	BA 2,701	2,192	548	2,119
Permanent, indefinite.....	BA 1,235	1,220	287	1,282
	O 16,292	10,596	-4,408	12,633
Intragovernmental funds:				
Consolidated working fund.....503	O 210			
Total Federal funds Office of Education.	BA 6,759,548	6,492,087	2,766,527	6,793,540
	O 6,419,420	6,753,306	1,262,250	6,117,562
National Institute of Education				
Federal Funds				
General and special funds:				
National Institute of Education.....503	BA 70,357	70,000	20,000	*90,000
	O 82,770	70,000	13,400	88,000
Office of the Assistant Secretary for Education				
Federal Funds				
General and special funds:				
Salaries and expenses: (Higher education).....502	BA 11,500	11,500		11,500
	O 10,113	10,677	307	10,170

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
EDUCATION DIVISION—Continued				
Office of the Assistant Secretary for Education—Continued				
Federal Funds—Continued				
General and special funds:—Continued				
Salaries and expenses:—Continued (Research and general education aids).....503	BA 2,363	21,000	5,599	21,446
	O 2,443	12,915	3,961	22,227
Total, Salaries and expenses.....	BA 13,863	32,500	5,599	32,946
	O 12,556	23,592	4,268	32,397
Total Federal funds Office of the Assistant Secretary for Education.	BA 13,863	32,500	5,599	32,946
	O 12,556	23,592	4,268	32,397
Trust Funds				
Special statistical compilations and surveys: Permanent, indefinite.....503	BA 21	60	20	100
	O	44	27	51
Total Federal funds Education Division.	BA 6,843,768	6,594,587	2,792,126	6,916,486
	O 6,514,746	6,846,898	1,279,918	6,237,959
Total trust funds Education Division.	BA 21	60	20	100
	O	44	27	51
SOCIAL AND REHABILITATION SERVICE				
Federal Funds				
General and special funds:				
Public assistance: (Social services).....506	BA 2,013,177	2,819,070	608,500	2,515,200
	O 2,048,425	2,375,299	608,700	2,514,000
(Health care services).....551	BA 6,966,375	8,261,993	2,220,000	9,292,000
	O 6,840,395	8,183,715	2,220,000	J-9,292,000
(Public assistance and other income supplements).....604	BA 4,861,927	5,897,904	1,576,000	6,215,000
	O 5,120,881	5,897,904	1,576,000	J-256,000
Total, Public assistance.....	BA 13,841,479	16,978,967	4,404,500	8,514,200
	O 14,009,701	16,456,918	4,404,700	8,513,000
Work incentives.....504	BA 210,000	400,000	80,000	315,000
	O 313,837	350,000	80,000	J-55,000
Program administration.....506	BA 65,822	55,255	14,950	63,095
	O 64,439	57,715	20,229	J-24,250
Special assistance to refugees from Cambodia and Vietnam in the United States.....604	BA 100,000			50,000
	O 11	66,700	16,200	71,500
Cuban refugee assistance.....604	BA 90,000	85,000	19,000	82,000
	O 88,125	86,000	19,000	82,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
SOCIAL AND REHABILITATION SERVICE—Con.				
<i>Federal Funds—Continued</i>				
Intragovernmental funds:				
Consolidated working fund.....506	O 3,344			
Total Federal funds Social and Rehabilitation Service.	BA 14,307,301	17,519,222	4,518,450	8,945,045
	O 14,479,457	17,017,333	4,540,129	8,963,519
SOCIAL SECURITY ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Payments to social security trust funds:				
(Health care services).....551	BA 2,846,000	3,597,430	878,000	5,997,000
	O 2,859,995	3,597,608	878,000	5,997,000
				¹ -143,000
				¹ -143,000
(General retirement and disability insurance).....601	BA 499,323	515,317		716,902
	O 499,323	515,317		716,902
(Public assistance and other income supplements).....604	BA	10,616	2,940	
	O	2,127	537	
Total, Payments to social security trust funds.	BA 3,345,323	4,123,363	880,940	6,570,902
	O 3,359,318	4,115,052	878,537	6,570,902
Special benefits for disabled coal miners.....601	BA 957,740	999,778	234,600	913,897
	O 967,782	986,271	229,614	913,897
Supplemental security income program.....604	BA 4,857,102	5,518,523	1,503,541	5,910,122
	O 4,779,258	5,235,372	1,406,510	5,909,544
Intragovernmental funds:				
Consolidated working fund.....601	O 757			
Total Federal funds Social Security Administration.	BA 9,160,165	10,641,664	2,619,081	13,394,921
	O 9,107,115	10,336,695	2,514,661	13,394,343
Trust Funds				
Federal old-age and survivors insurance trust fund: Indefinite.....601	BA			² 2,031,000
Permanent, indefinite.....	BA 58,756,400	62,383,422	16,640,030	71,812,031
	O 56,676,171	64,232,954	17,284,167	73,595,306
			¹ -10,000	¹ -790,000
Limitation on salaries and expenses..	(2,125,987)	(2,373,134)	(629,900)	(2,561,773)
		² (22,597)	² (15,300)	
Limitation on construction.....	(8,232)	(6,300)	(3,633)	(14,400)
Federal disability insurance trust fund: Indefinite.....601	BA			¹ 1,451,000
Permanent, indefinite.....	BA 7,919,753	8,398,725	2,224,000	9,525,000
	O 7,982,231	9,534,117	2,650,264	11,252,292
			¹ -2,000	¹ -36,000
Federal hospital insurance trust fund: Indefinite.....551	BA	3,000	8,000	10,000
Permanent, indefinite.....	BA 12,567,872	13,609,540	3,626,202	15,726,008
	O 10,611,532	12,510,908	3,416,384	15,410,819
		¹ -315,000	¹ -365,000	¹ -2,130,000
Federal supplementary medical insurance trust fund: Permanent, indefinite.....551	BA 4,336,015	4,945,975	1,425,000	7,312,000
	O 4,169,855	5,237,365	1,547,043	6,466,434
			¹ -36,000	¹ -101,000
Total trust funds Social Security Administration.	BA 83,580,040	89,340,662	23,923,232	107,847,039
	O 79,439,789	91,200,344	24,484,858	103,667,851

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued				
SPECIAL INSTITUTIONS				
<i>Federal Funds</i>				
General and special funds:				
American Printing House for the Blind.....501	BA 1,967	2,408	602	2,762
	O 1,994	2,408	602	2,762
National Technical Institute for the Deaf.....502	BA 9,819	9,836	2,932	12,675
	O 9,887	11,679	2,932	12,675
Gallaudet College.....502	BA 35,595	22,435	5,606	40,840
	O 27,397	38,406	8,045	33,112
		¹ 531	¹ 13	
		¹ 518	¹ 13	
Howard University.....502	BA 81,700	84,158	18,728	81,909
	O 84,574	89,688	22,311	79,230
		¹ 3,265	¹ 35	
Total Federal funds Special Institutions.	BA 129,081	122,666	27,868	138,186
	O 123,852	145,964	33,938	127,779
ASSISTANT SECRETARY FOR HUMAN DEVELOPMENT				
<i>Federal Funds</i>				
General and special funds:				
Human development: (Elementary, secondary, and vocational education).....501	BA 483,000	481,178	117,338	477,683
	O 441,208	477,583	129,927	471,789
(Social services).....506	BA 1,117,965	1,064,945	266,161	1,095,006
	O 1,180,024	1,154,792	250,142	1,157,761
		¹ -2,000		¹ -55,225
		¹ -2,000		¹ -24,727
Total, Human development.....	BA 1,600,965	1,544,123	383,499	1,517,464
	O 1,621,232	1,630,375	380,069	1,604,823
Research and training activities overseas (special foreign currency program).....506	O 2,499	3,268		3,195
Total Federal funds Assistant Secretary for Human Development.	BA 1,600,965	1,544,123	383,499	1,517,464
	O 1,623,731	1,633,643	380,069	1,608,018
DEPARTMENTAL MANAGEMENT				
<i>Federal Funds</i>				
General and special funds:				
Office for Civil Rights.....751	BA 22,207	24,686	6,379	29,685
	O 19,616	25,624	6,500	28,945
		² 853	² 228	
Office of Consumer Affairs.....506	BA 1,465	1,488	372	1,581
	O 1,573	1,537	372	1,579
		² 46	² 16	
General Departmental management: (Community development).....451	BA 26,329			
	O 8,706	22,251	3,508	6,773

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
DEPARTMENTAL MANAGEMENT—Continued					
<i>Federal Funds—Continued</i>					
General and special funds—Continued					
General Departmental management:					
—Continued.					
(Public assistance and other income supplements).....604	BA	75,444	85,662	22,366	93,661
	O	96,528	90,862	19,177	90,811
Total, General Departmental management.	BA	101,773	88,272	23,319	93,661
	O	105,234	113,113	22,685	97,584
Policy research.....604	BA		24,950	6,575	24,950
	O		10,230	7,848	22,868
Allied services.....506	BA				20,000
	O				5,000
Intragovernmental funds:					
Working capital fund.....506	O	1,912	3,000		1,000
Consolidated working fund.....506	O	-2,143	2,000	143	
Total Federal funds	BA	125,445	140,095	36,889	169,877
Departmental Management.	O	126,192	155,504	37,548	156,976
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	37,557,229	41,299,719	11,458,364	45,187,272
	O	37,378,888	41,851,855	10,079,151	44,404,131
Deductions for offsetting receipts:					
Intrafund transactions.....902					
	BA	-24,519	-24,500		-30,625
	O				
Proprietary receipts from the public.....500	BA	-3,933	-37,067	-1,004	-37,247
	O				
550	BA	-4,508	-39,333	-802	-41,352
	O				
600	BA		-34,000		-34,000
	O				
902	BA	-3,056	-2,832	-745	-2,842
	O				
Total Federal funds.....	BA	37,521,213	41,161,987	11,455,813	45,041,206
	O	37,342,872	41,714,123	10,076,600	44,258,065
Trust funds:					
(As shown in detail above).....	BA	83,581,901	89,342,249	23,923,633	107,848,739
	O	79,442,032	91,202,099	24,485,310	103,669,696
Deductions for offsetting receipts:					
Intrafund transactions.....601					
	BA	-1,010,299	-1,083,000		-1,289,000
	O				
902	BA	-2,908	-9,874	-5,700	
	O				
Proprietary receipts from the public.....503	BA	-21	-60	-20	-100
	O				
554	BA	-1,485	-1,290	-322	-1,290
	O				
601	BA	-114	-114	-30	-114
	O				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE—Continued					
SUMMARY—Continued					
Trust funds—Continued					
902	BA	-1,052			
	O				
Total trust funds.....	BA	82,566,022	88,247,911	23,917,561	106,558,235
	O	78,426,153	90,107,761	24,479,238	102,379,192
Interfund transactions.....551					
	BA	-2,858,943	-3,597,430	-878,000	-5,854,000
	O				
601	BA	-499,323	-515,317		-716,902
	O				
Total Department of Health, Education, and Welfare.	BA	116,728,969	125,297,151	34,495,374	145,028,539
	O	112,410,759	127,709,137	33,677,838	140,066,355
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
HOUSING PROGRAMS					
<i>Federal Funds</i>					
General and special funds:					
Annual contributions for assisted housing: 604					
Contract authority.....	BA	44,046,961	17,000,000		16,572,900
Permanent.....	BA	338,944	1,033,511	21,900	5,580
Housing payments.....604					
Liquidation of contract authority....	O	(2,196,926)	(2,245,000)	(600,000)	(3,070,000)
		2,087,106	2,313,000	565,000	2,570,000
Payments for operation of low income housing projects: 604					
Contract authority.....	BA		535,000	80,000	463,600
Liquidation of contract authority....	O		(535,000)	(80,000)	(463,600)
			162,000	130,000	462,000
Mobile home standards program.....403	BA		1,000		1,000
	O		700	300	800
Rent supplement program.....604	BA		800,000		
State housing finance and development agencies: 451					
Contract authority.....	BA		600,000		
			600,000		
Liquidation of contract authority....			(15,000)		
			(15,000)		
Homeownership (Section 235) and rental housing (Section 236) assistance: 604					
Contract authority, Permanent.....	BA		23	272	68
Counseling services.....506	O	333	8		

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued				
HOUSING PROGRAMS—Continued				
Federal Funds—Continued				
Public enterprise funds:				
Federal Housing Administration fund 401	BA	45,000		
Current, indefinite.....	BA	142,500		4825,698
Authority to spend public debt receipts, Current, indefinite.		4-5,000		
Authority to spend public debt receipts, Permanent, indefinite.	BA	1,294,150	1,129,408	239,073
Limitation on administrative expenses.	O	1,088,449	1,161,156	204,747
Limitation on nonadministrative expenses.		(14,230)		830,305
Limitation on nonadministrative expenses.		(190,500)		
College housing—loans and other expenses.....502	BA	14,758	14,137	3,607
Appropriation, Permanent, indefinite.	BA	385	363	93
Contract authority.....	BA	-696,720		
	O	-55,418	-30,000	-15,000
Low-rent public housing—loans and other expenses.....604	O	-53,839		
Emergency homeowners' relief fund 401	BA		35,000	
Nonprofit sponsor assistance.....604	O	-331	2,030	1,015
Community disposal operations fund 451	O	-865	-600	-150
Rental housing assistance fund...604	O	-15,202	-8,400	-932
Revolving fund (liquidating programs).....451	BA	528	2,053	518
Appropriation, Permanent, indefinite.	BA	188	1,003	482
	O	58,193	220,000	20,000
Housing for the elderly or handicapped fund.....401	O	-1,784		
Intragovernmental funds:				
Disaster assistance fund.....453	O	-37,554	-11,147	
Total Federal funds Housing Programs.	BA	44,999,194	20,693,998	345,945
	O	3,069,088	3,808,747	904,980
				18,036,527
				3,880,637
GOVERNMENT NATIONAL MORTGAGE ASSOCIATION				
Federal Funds				
General and special funds:				
Payment of participation sales insufficiencies.....401	BA	1,462		
Public enterprise funds:				
Special assistance functions fund 401	BA	4,698	4,745	1,166
Appropriation, Permanent, indefinite.	BA	3,379	3,482	878
Authority to spend public debt receipts, Permanent.	BA	6,000,000	4,750,000	
	O	2,180,268	511,500	191,924
				186,349

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued				
GOVERNMENT NATIONAL MORTGAGE ASSOCIATION—Continued				
Federal Funds—Continued				
Public enterprise funds—Continued				
Management and liquidating functions fund.....401	O	-61,648	-30,273	-7,500
Limitation on administrative expenses, Government National Mortgage Association.		(8,113)	(1,240)	(350)
			^b (33)	^b (12)
Guarantees of mortgage-backed securities.....401	O	-9,723	-11,598	-3,390
Participation sales fund: (Mortgage credit and thrift insurance).....401	O	3,807	-1,080	3,606
(Other advancement and regulation of commerce).....403	O	-1,437	-2,278	1,530
(Community development).....451	O	-374	4,272	1,378
(Higher education).....502	O	-740	7,016	6,299
(Health research and education) 552	O	-131	-237	-3
(Veterans housing).....704	O	-5,801	-7,161	-2,391
Total, Participation sales fund ..	O	-4,676	532	10,419
Total Federal funds Government National Mortgage Association.	BA	6,009,539	4,758,227	2,044
	O	2,104,221	470,161	191,453
				148,418
COMMUNITY PLANNING AND DEVELOPMENT				
Federal Funds				
General and special funds:				
Community development grants...451	BA	50,000	50,000	100,000
Contract authority.....	BA	2,382,189	1,788,000	3,148,000
Liquidation of contract authority...		(2,382,189)	(1,788,000)	(3,148,000)
	O	38,081	750,000	400,000
Comprehensive planning grants...451	BA	100,000	75,000	25,000
	O	96,883	110,000	25,000
Miscellaneous expired accounts...451	BA	70,175		
	O	536,006	206,906	
Public enterprise funds:				
Rehabilitation loan fund.....451	BA		50,000	
			^h -50,000	
	O	29,440	76,000	23,000
			^h -18,382	^h -25,000
Urban renewal fund-capital grants: 451				
Contract authority.....	BA	47,637		
Liquidation of contract authority...		(47,637)		
Liquidation of contract authority...			(702,493)	(300,000)
	O	1,376,465	1,375,000	300,000
Urban renewal fund-loans and planning advances.....451	O	-29,032	50,000	
				-25,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued				
COMMUNITY PLANNING AND DEVELOPMENT—Continued				
<i>Federal Funds—Continued</i>				
Public enterprise funds—Continued				
Public facility loans.....451	BA 1,437			
Appropriation, Permanent, indefinite.	BA 726			
	O 23,386			
Total Federal funds Community Planning and Development.	BA 2,652,164	1,913,000		3,273,000
	O 2,071,229	2,549,524	723,000	2,650,000
NEW COMMUNITIES ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
New community assistance grants 451	O 2,906	3,000	1,500	5,000
Public enterprise funds:				
New communities fund: 451				
Authority to spend public debt receipts.	BA	11,352	5,830	25,452
	O 6,566	15,818	5,584	25,446
Total Federal funds New Communities Administration.	BA 9,472	11,352	5,830	25,452
	O 18,818	18,818	7,084	30,446
FEDERAL INSURANCE ADMINISTRATION				
<i>Federal Funds</i>				
Public enterprise funds:				
National insurance development fund 403	O -2,350	-2,534	-613	-1,758
National flood insurance fund.....453	BA 50,000	75,000	18,750	100,000
	O 44,208	127,823	38,750	200,866
Total Federal funds Federal Insurance Administration.	BA 50,000	75,000	18,750	100,000
	O 41,858	125,289	38,137	199,108
OFFICE OF INTERSTATE LAND SALES REGISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Interstate land sales (special fund): Permanent, indefinite.....403	BA 415	400	100	450
	O 1,831	450	100	450
POLICY DEVELOPMENT AND RESEARCH				
<i>Federal Funds</i>				
General and special funds:				
Research and technology.....451	BA 65,000	53,000	15,500	71,000
	O 52,332	57,000	19,000	67,100
DEPARTMENTAL MANAGEMENT				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses, Department of Housing and Urban Development: (Other advancement and regulation of commerce).....403	BA	2,726	736	2,848
	O	71	23	
	O 2,797	2,797	759	2,848

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT—Continued				
DEPARTMENTAL MANAGEMENT—Continued				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
Salaries and expenses, Department of Housing and Urban Development:—Continued (Community development).....451	BA 114,761	119,161	31,067	129,415
	O 93,988	93,859	965	
		123,020	32,032	129,415
(Disaster relief and insurance) 453	BA			7,575
	O			7,575
(Public assistance and other income supplements).....604	BA 34,424	34,027	7,238	49,668
	O 34,424	118	417	
		34,145	7,655	49,668
(Federal law enforcement and prosecution).....751	BA 11,417	11,844	2,891	11,936
	O 11,417	372	134	
		12,216	3,025	11,936
Total, Salaries and expenses, Department of Housing and Urban Development.	BA 160,602	172,178	43,471	201,442
	O 139,829	172,178	43,471	201,442
Urban transportation.....404	O 313	1,956		
Low income-housing demonstration programs.....451	O -20	1,312		
Intragovernmental funds:				
Working capital fund.....451	O 369	813	207	-824
Consolidated working fund.....451	O 156	206		
Total Federal funds Departmental Management.	BA 160,602	172,178	43,471	201,442
	O 140,647	176,465	43,678	200,618
SUMMARY				
Federal funds: (As shown in detail above).....	BA 53,936,914	27,677,155	431,640	21,715,971
	O 7,490,678	7,206,454	1,927,432	7,176,777
Deductions for offsetting receipts: Proprietary receipts from the public.....450	BA } -2,468	-2,383	-592	-2,383
	O }			
Total Department of Housing and Urban Development.	BA 53,934,446	27,674,772	431,048	21,713,588
	O 7,488,210	7,204,071	1,926,840	7,174,394
DEPARTMENT OF THE INTERIOR				
LAND AND WATER RESOURCES				
<i>Bureau of Land Management</i>				
<i>Federal Funds</i>				
General and special funds:				
Management of lands and resources 302	BA 175,746	189,582	58,192	208,740
	O 159,861	22,000	1,066	
		3,023	714	204,805
		191,078	47,114	
		21,340	660	
Construction and maintenance.....302	BA 6,725	8,911	2,238	9,884
	O 7,931	98	39	
		9,429	2,052	8,180

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE INTERIOR—Continued				
LAND AND WATER RESOURCES—Continued				
Bureau of Land Management—Continued				
Federal Funds—Continued				
General and special funds—Continued				
Public lands development roads and trails: 302				
Contract authority..... BA	-4,891			
		#-8,800		
Permanent..... BA	10,000			
Liquidation of contract authority.... O	(4,070)	(3,183)	(1,121)	(5,000)
	3,545	4,300	1,511	5,000
Oregon and California grant lands (special fund): Indefinite.....302	27,402	28,000	8,700	30,000
	29,573	34,064	9,010	30,232
Range improvements (special fund): Indefinite.....302	4,187	5,435	600	7,235
	3,929	5,200	1,100	5,812
Recreation development and operation of recreation facilities (special fund).....302	242	300	100	300
	145	260	70	240
Permanent appropriations (special funds):				
(Conservation and land management): Permanent, indefinite.....302	1,312	1,501	377	1,500
	1,266	2,611	377	1,500
(Other general purpose fiscal assistance): Permanent, indefinite.....852	178,483	179,399	145,023	126,800
	178,064	179,399	145,023	126,800
Total, Permanent appropriations (special funds).	179,795	180,900	145,400	128,300
	179,330	182,010	145,400	128,300
Total Federal funds Bureau of Land Management.	399,206	429,449	216,335	384,459
	384,314	447,681	207,517	382,569
Trust Funds				
Bureau of Land Management trust funds: Permanent, indefinite.....302	725	700	200	700
	574	740	150	628
Bureau of Reclamation				
Federal Funds				
General and special funds:				
General investigations.....301	19,427	20,892	6,794	21,030
	18,710	22,699	6,540	21,060
Loan program.....301	13,825	22,665	9,205	10,773
	13,801	21,680	16,430	13,510
Recreational and fish and wildlife facilities, Upper Colorado River storage project.....303	1,654	2,992	837	4,131
	1,061	2,720	1,250	1,410
Colorado River Basin Salinity control projects.....301	27,650	19,670	7,130	43,120
	5,774	40,000	7,000	40,000
Emergency fund (special fund).....301	600	1,000	200	1,000
	448	1,000	200	1,000
Construction and rehabilitation (special fund).....301	244,123	327,308	98,834	347,017
	261,781	293,004	89,274	352,801
Operation and maintenance (special fund).....301	100,800	132,162	34,017	143,000
	102,178	127,412	32,952	142,850

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE INTERIOR—Continued				
LAND AND WATER RESOURCES—Continued				
Bureau of Reclamation—Continued				
Federal Funds—Continued				
General and special funds—Continued				
General administrative expenses (special fund).....301	20,920	21,290	5,600	22,600
	0	2,600	200	0
	20,622	21,955	5,574	22,804
Other miscellaneous appropriations (special funds): Permanent.....852	600	600	600	600
	0	0	0	0
	2,104	2,400	600	2,400
	2,754	3,000	1,200	3,000
Public enterprise funds:				
Colorado River Basin project.....301	23,000	29,205	8,810	73,420
Contract authority, Permanent.....	12,500	19,500		
	(32,800)	(17,440)	(1,500)	(20,600)
Liquidation of contract authority....	0	52,000	8,000	80,000
	0	45,000		
Upper Colorado River storage project 301	22,967	38,160	15,562	61,900
	0	9,271	44,830	12,980
Continuing fund for emergency expenses, Fort Peck project.....301	0	-2,095		
Intragovernmental funds:				
Consolidated working fund.....301	0	-184		
Total Federal funds Bureau of Reclamation.	490,170	638,444	188,389	730,991
	478,604	635,300	181,400	726,810
Trust Funds				
Reclamation trust funds: Permanent, indefinite.....301	2,922	12,285	4,380	29,000
	0	3,251	4,000	24,600
Office of Water Research and Technology				
Federal Funds				
General and special funds:				
Salaries and expenses.....301	19,792	18,180	4,411	22,273
	0	23,015	19,000	4,423
	19,792	18,180	4,411	22,273
Intragovernmental funds:				
Consolidated working fund.....306	0	42	23	
Total Federal funds Office of Water Research and Technology.	19,792	18,180	4,411	22,273
	0	23,057	19,023	4,423
	23,057	19,023	4,423	18,200
Trust Funds				
Cooperation with foreign agencies: Permanent.....301	-7			
	0	(7)		
Liquidation of contract authority.....	0	195		
Total Federal funds Land and Water Resources.	909,168	1,086,073	409,135	1,137,723
	885,975	1,102,004	393,340	1,127,579
Total trust funds Land and Water Resources.	3,640	12,985	4,580	29,700
	0	4,020	4,150	25,228

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE INTERIOR—Continued					
FISH AND WILDLIFE AND PARKS					
Bureau of Outdoor Recreation					
Federal Funds					
General and special funds:					
Salaries and expenses.....303	BA	5,380	5,737	1,444	6,187
			¹¹⁶⁰	¹⁵⁵	
	O	5,251	5,892	1,492	6,188
Land and water conservation (special fund): Indefinite.....303	BA	307,492	308,086	75,988	300,000
Contract authority, Permanent.....	BA	30,000	30,000		30,000
	O	283,617	300,000	63,000	329,000
Intragovernmental funds:					
Consolidated working fund.....303	O	2			
Total Federal funds Bureau of Outdoor Recreation.	BA	342,872	343,983	77,487	336,187
	O	288,870	305,892	64,492	335,188
United States Fish and Wildlife Service					
Federal Funds					
General and special funds:					
Resource management.....303	BA	103,798	117,746	28,639	122,821
			¹⁴⁸⁰	¹²⁰	
	O	99,211	112,431	30,174	119,405
Construction and anadromous fish 303	BA	14,397	17,706	1,060	6,727
	O	8,790	15,400	7,000	12,800
Migratory bird conservation account (special fund).....303	BA	1,000	7,500		
Permanent, indefinite.....	BA	7,512	12,000	800	12,000
	O	16,464	14,000	6,390	14,750
Miscellaneous appropriations (special funds):					
(Recreational resources):					
Permanent, indefinite.....303	BA	75,046	84,986	18,700	89,986
	O	68,022	76,600	19,223	78,900
(Other general purpose fiscal assistance): Permanent, indefinite.....852	BA	3,986	4,200	1,380	4,300
	O	4,078	4,400	1,137	4,400
Total, Miscellaneous appropriations (special funds).	BA	79,032	89,186	20,080	94,286
	O	72,100	81,000	20,360	83,300
Intragovernmental funds:					
Consolidated working fund.....303	O	-2,881	700	160	700
Total Federal funds United States Fish and Wildlife Service.	BA	205,739	247,020	51,467	235,834
	O	193,684	223,531	64,084	230,955
Trust Funds					
Contributed funds: Permanent, indefinite.....303	BA	1,262	2,063	620	2,063
	O	1,357	1,800	925	2,000
National Park Service					
Federal Funds					
General and special funds:					
Operation of the national park system.....303	BA	220,138	243,588	75,772	272,864
			^{4,219}	^{2,359}	
	O	224,209	240,843	76,355	273,495
			^{3,929}	^{1,695}	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE INTERIOR—Continued					
FISH AND WILDLIFE AND PARKS—Continued					
National Park Service—Continued					
Federal Funds—Continued					
General and special funds—Continued					
Planning and construction.....303	BA	60,412	27,215	7,100	33,200
	O	56,092	54,819	13,663	54,546
Road construction: 303					
Contract authority.....	BA	-10,461			
			^{H-58,500}		
Permanent.....	BA	105,000			
		(26,026)	(40,115)	(9,900)	(18,000)
Liquidation of contract authority....	O	24,560	39,522	11,175	22,925
Preservation of historic properties 303	BA	24,476	24,666	8,040	14,500
	O	13,847	17,066	6,045	21,000
Planning, development, and operation of recreation facilities: Indefinite.....303	BA	11,739	14,000	5,000	14,000
	O	18,284	9,659	7,200	13,500
John F. Kennedy Center for the Performing Arts.....303	BA	2,500	2,575	741	3,072
			⁶⁵		
	O	2,605	2,588	716	2,992
Miscellaneous permanent appropriations (special funds): Permanent, indefinite.....303	BA	277	320	55	320
	O	243	320	55	320
Intragovernmental funds:					
Consolidated working fund.....303	O	-77			
Total Federal funds National Park Service.	BA	414,081	262,086	98,762	337,956
	O	339,763	364,817	115,209	388,778
Trust Funds					
National Park Service trust funds: Permanent.....303	BA	1,705	3,000	750	3,000
	O	2,035	3,000	750	1,600
Total Federal funds Fish and Wildlife and Parks.	BA	962,692	853,089	227,716	909,977
	O	822,317	894,240	243,785	954,921
Total trust funds Fish and Wildlife and Parks.	BA	2,967	5,063	1,370	5,063
	O	3,392	4,800	1,675	3,600
ENERGY AND MINERALS					
Geological Survey					
Federal Funds					
General and special funds:					
Surveys, investigations and research 306	BA	254,146	267,247	67,400	284,308
			¹⁸³	⁷²	
	O	226,868	269,860	71,495	284,345
			^{5,069}	^{1,770}	
Payment from proceeds, sale of water, Mineral Leasing Act of 1930: Permanent, indefinite.....301	BA	1			
Intragovernmental funds:					
Consolidated working fund.....306	O	-1,958			
Total Federal funds Geological Survey.	BA	254,147	272,499	69,242	284,308
	O	224,910	269,860	71,495	284,345

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE INTERIOR—Continued					
ENERGY AND MINERALS—Continued					
<i>Mining Enforcement and Safety Administration</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....553	BA	67,913	79,473	20,205	90,148
			42,143		
			22,003	2,768	
	0	68,260	81,241	22,834	88,554
			42,143		
Intragovernmental funds:					
Consolidated working fund.....553	0	-15	15		
Total Federal funds Mining Enforcement and Safety Administration.	BA	67,913	83,619	20,973	90,148
	0	68,245	83,399	22,834	88,554
Trust Funds					
Contributed funds: Permanent, indefinite.....554	BA	185			
	0	150	35		
Bureau of Mines					
<i>Federal Funds</i>					
General and special funds:					
Mines and minerals:					
(Energy).....305	BA	67,113	61,633	15,371	65,606
	0	42,837	52,474	17,849	63,342
(Other natural resources).....306	BA	81,707	95,754	23,634	88,764
	0	72,726	90,540	24,079	93,382
Total, Mines and minerals.....	BA	148,820	158,894	39,537	154,370
	0	115,563	143,014	41,928	156,724
Miscellaneous appropriations.....306	0	64	200	50	200
Public enterprise funds:					
Helium fund:.....306					
Contract authority.....	BA		-47,500		
Permanent.....	BA	47,500	47,500		47,500
	0	-456	43	268	312
Intragovernmental funds:					
Consolidated working fund.....306	0	-2,929	594	35	1,688
Total Federal funds Bureau of Mines.	BA	196,320	158,894	39,537	201,870
	0	112,242	143,851	42,281	158,924
Trust Funds					
Contributed funds: Permanent, indefinite.....306	BA	610	485	120	600
	0	468	485	120	600
Alaska Power Administration					
<i>Federal Funds</i>					
General and special funds:					
General investigations.....301	BA	540	652	198	763
	0	611	705	246	763
Operation and maintenance.....301	BA	760	838	209	1,164
	0	728	840	244	1,164

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE INTERIOR—Continued					
ENERGY AND MINERALS—Continued					
<i>Alaska Power Administration—Continued</i>					
<i>Federal Funds—Continued</i>					
Intragovernmental funds:					
Consolidated working fund.....301	0	-35	35		
Total Federal funds Alaska Power Administration.	BA	1,300	1,490	407	1,927
	0	1,304	1,580	490	1,927
Bonneville Power Administration					
<i>Federal Funds</i>					
General and special funds:					
Construction.....301	BA	66,679			
	0	40,711			
Operation and maintenance.....301	BA	11,243			
	0	11,909			
Continuing fund (special fund).....301	0	500			
Public enterprise funds:					
Bonneville Power Administration fund 301	BA	94,078			
Authority to spend public debt receipts.	BA	1,250,000			
	0	100,997	-66,000	-1,460	-15,130
Total Federal funds Bonneville Power Administration.	BA	1,422,000			
	0	154,117	-66,000	-1,460	-15,130
Trust Funds					
Bonneville Power Administration trust fund: Permanent, indefinite.....301	BA	7,149			
	0	10,261			
Southeastern Power Administration					
<i>Federal Funds</i>					
General and special funds:					
Operation and maintenance.....301	BA	946	1,000	257	1,106
	0	953	995	245	1,104
Continuing fund (special fund): Permanent, indefinite.....301	BA	108			
	0	108			
Total Federal funds Southeastern Power Administration.	BA	1,054	1,000	257	1,106
	0	1,061	995	245	1,104
Southwestern Power Administration					
<i>Federal Funds</i>					
General and special funds:					
Construction.....301	BA	620	680	125	960
	0	375	680	153	959
Operation and maintenance.....301	BA	5,795	6,000	1,850	7,821
	0	3,620	6,079	1,995	7,816

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE INTERIOR—Continued				
ENERGY AND MINERALS—Continued				
Southwestern Power Administration—Con.				
Federal Funds—Continued				
General and special funds:—Continued				
Continuing fund (special fund):				
Permanent.....301	BA 65			
	O 65			
Total Federal funds	BA 6,480	6,761	1,999	8,781
Southwestern Power Administration.	O 4,060	6,759	2,148	8,775
Total Federal funds Energy and Minerals.	BA 1,949,214	524,263	132,415	588,140
	O 565,939	440,444	138,033	528,499
Total trust funds Energy and Minerals.	BA 7,944	485	120	600
	O 10,879	520	120	600
INDIAN AFFAIRS				
Bureau of Indian Affairs				
Federal Funds				
General and special funds:				
Operation of Indian programs:				
(Conservation and land management).....302	BA 31,652	30,427	8,150	34,154
	O 30,559	30,631	7,361	34,200
		4,800		4,200
(Elementary, secondary, and vocational education).....501	BA 226,495	237,585	77,700	243,807
	O 218,561	239,659	70,041	244,141
(Area and regional development) 452	BA 227,785	274,906	88,317	311,549
	O 220,034	275,990	79,044	311,970
		4,107		4,600
Total, Operation of Indian programs.	BA 485,932	569,699	177,367	589,510
	O 469,154	561,787	156,446	591,111
Construction.....452	BA 64,804	73,922	13,550	46,263
	O 61,268	73,250	15,000	72,737
		4,000		4,250
Road construction.....452	BA			27,205
Contract authority.....	BA 25,000			
Permanent.....	BA 75,000			
Liquidation of contract authority....	O (59,500)	(66,705)	(28,000)	(46,795)
	O 66,082	66,757	27,000	68,000
Miscellaneous appropriations:				
(Area and regional development):				
Permanent, indefinite.....452	BA 13,618	12,666	2,800	12,666
	O 12,680	12,800	2,800	12,800
(Other general government).....806	BA 70,000	70,000	40,000	30,000
Permanent, indefinite.....	BA 3,102	2,200	1,200	2,200
	O 72,245	72,200	41,200	32,200
Total, Miscellaneous appropriations.	BA 86,720	84,866	44,000	44,866
	O 84,925	85,000	44,000	45,000
Public enterprise funds:				
Revolving fund for loans.....452	BA 38,000	3,000		
	O 7,126	30,000	2,078	4,536

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE INTERIOR—Continued				
INDIAN AFFAIRS—Continued				
Bureau of Indian Affairs—Continued				
Federal Funds—Continued				
Public enterprise funds:—Continued				
Indian loan guaranty and insurance fund.....452	BA 20,000	10,000		20,000
	O 96	4,267	1,473	6,573
Liquidation of Hoonah Housing Project revolving fund.....452	O 4	13	2	13
Intragovernmental funds:				
Consolidated working fund.....452	O 1,818			
Total Federal funds Bureau of Indian Affairs.	BA 795,456	746,737	234,917	727,844
	O 690,473	825,074	245,999	789,220
Trust Funds				
Miscellaneous trust funds:				
(Area and regional development).....452	BA 2,169	3,000	750	3,000
Current, indefinite.....	BA 32,380	31,200	10,000	35,387
Permanent, indefinite.....	BA 150,341	227,158	76,155	228,702
	O 148,066	259,848	77,954	258,667
(Other general government):		10,000		
Permanent, indefinite.....806	O 845	12,161		
Total, Miscellaneous trust funds.	BA 184,890	271,358	86,905	267,089
	O 148,911	272,009	77,954	258,667
Total trust funds Bureau of Indian Affairs.	BA 184,890	271,358	86,905	267,089
	O 148,911	272,009	77,954	258,667
Total Federal funds Indian Affairs.	BA 795,456	746,737	234,917	727,844
	O 690,473	825,074	245,999	789,220
Total trust funds Indian Affairs.	BA 184,890	271,358	86,905	267,089
	O 148,911	272,009	77,954	258,667
TERRITORIAL AFFAIRS				
Office of Territorial Affairs				
Federal Funds				
General and special funds:				
Administration of territories.....806	BA 15,350	22,000	3,800	21,862
	O 19,244	23,868	5,019	27,622
		4,740		
		4,121		3,519
Trust territory of the Pacific Islands 806	BA 69,750	80,196	15,100	82,321
	O 70,404	84,448	17,309	80,817
		10,148		
		5,644		1,433
Micronesian claims fund, Trust Territory of the Pacific Islands: Indefinite.....806	BA 1,400	10,000	8,600	
	O -177	10,000	8,139	3,033
Office of the Comptroller for Guam (special fund): Permanent, indefinite.....806	BA 625	600	185	256
	O 314	680	200	655

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE INTERIOR—Continued					
TERRITORIAL AFFAIRS—Continued					
<i>Office of Territorial Affairs—Continued</i>					
<i>Federal Funds—Continued</i>					
<i>General and special funds—Continued</i>					
Internal revenue collections for the Virgin Islands (special fund):	BA	17,676	19,500	4,875	19,000
Permanent, indefinite.....852	O	17,240	32,360	4,885	19,505
Total Federal funds Office of Territorial Affairs.	BA	104,801	147,312	34,765	123,439
	O	107,025	158,221	40,504	131,632
SECRETARIAL OFFICES					
<i>Office of the Solicitor and Office of the Secretary</i>					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Office of the Solicitor, salaries and expenses.....306	BA	11,082	11,263	2,665	12,658
	O	10,773	11,607	2,673	12,657
Office of the Secretary, salaries and expenses.....306	BA	19,839	18,734	4,203	21,097
	O	19,964	18,963	4,675	20,496
Departmental operations.....306	BA	10,758	12,153	2,480	12,695
	O	9,929	11,918	2,641	11,521
Salaries and expenses (special foreign currency program).....306	BA	192	1,494	75	907
	O	136	1,180	65	800
Litter prevention and cleanup: Permanent, indefinite.....304	BA	15	25	5	25
	O	8	25	5	25
<i>Intragovernmental funds:</i>					
Working capital fund.....306	O	3,495			
Consolidated working fund, Office of the Secretary.....306	O	653			
Total Federal funds Office of the Solicitor and Office of the Secretary.	BA	41,886	44,797	9,830	47,382
	O	44,958	43,693	10,059	45,499
SUMMARY					
Federal funds: (As shown in detail above).....	BA	4,763,217	3,402,271	1,048,778	3,534,505
	O	3,116,687	3,463,676	1,071,720	3,577,350
Deductions for offsetting receipts: Proprietary receipts from the public.....250	BA	-56	-75		
	O				
300	BA	-543,504	-631,402	-150,782	-707,091
	O				
301	BA	-385,040	-236,681	-61,893	-247,097
	O				
450	BA	-14,287	-13,261	-2,949	-13,261
	O				
500	BA	-79	-70	-18	-70
	O				
800	BA	-650	-750	-200	-900
	O				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE INTERIOR—Continued					
SUMMARY—Continued					
Federal funds—Continued					
806	BA	-2,779	-2,000	-1,000	-2,000
	O				
902	BA	-3,995	-4,007	-644	-4,101
	O				
Total Federal funds.....	BA	3,812,827	2,514,025	831,292	2,559,985
	O	2,166,297	2,575,430	854,234	2,602,830
Trust funds:					
(As shown in detail above).....	BA	199,441	289,891	92,975	302,452
	O	167,202	290,469	83,899	288,095
Deductions for offsetting receipts:					
Proprietary receipts from the public.....301	BA	-10,071	-12,285	-4,380	-29,000
	O				
302	BA	-725	-700	-200	-700
	O				
303	BA	-1,262	-2,063	-620	-2,063
	O				
306	BA	-610	-485	-120	-600
	O				
452	BA	-111,232	-108,382	-27,521	-111,636
	O				
554	BA	-185			
	O				
806	BA	-333			
	O				
902	BA	-22,852	-11,209	-12,526	-7,955
	O				
Total trust funds.....	BA	52,171	154,767	47,608	150,498
	O	19,932	155,345	38,532	136,141
Interfund transactions.....452	BA	-47,473	-139,158	-46,205	-144,889
	O				
806	BA		-10,000		
	O				
Total Department of the Interior	BA	3,817,525	2,519,634	832,695	2,565,594
	O	2,138,756	2,581,617	846,561	2,594,082
DEPARTMENT OF JUSTICE					
GENERAL ADMINISTRATION					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....751	BA	22,451	21,048	5,223	20,287
	O	20,896	21,298	5,370	20,742
<i>Intragovernmental funds:</i>					
Consolidated working fund.....751	O	120			
Total Federal funds General Administration.	BA	22,451	21,639	5,427	20,287
	O	21,016	21,298	5,370	20,742

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF JUSTICE—Continued				
LEGAL ACTIVITIES				
Federal Funds				
General and special funds:				
Salaries and expenses, General Legal Activities.....751	BA 60,989	60,420	14,900	63,565
	O	^{#1,689} 60,775	^{#583} 15,268	64,729
Salaries and expenses, Antitrust Division.....751	BA 18,253	21,595	5,600	23,426
	O	^{#604} 17,781	^{#214} 21,601	23,380
Salaries and expenses, U. S. Attorneys and Marshals.....751	BA 131,158	142,300	36,100	160,076
	O	^{#3,668} 133,100	^{#1,298} 142,771	160,968
Fees and expenses of witnesses...751	BA 14,200	16,480	4,000	19,177
	O	11,962	3,798	19,453
Salaries and expenses, Community Relations Service.....751	BA 3,750	3,940	985	4,131
	O	^{#99} 3,569	^{#35} 3,842	4,157
Total Federal funds Legal Activities.	BA 228,350	250,795	63,715	270,375
	O	226,390	62,497	272,687
FEDERAL BUREAU OF INVESTIGATION				
Federal Funds				
General and special funds:				
Salaries and expenses.....751	BA 449,546	468,700	124,000	466,777
	O	^{C206} 438,501	^{C76} 468,497	460,055
		^{D12,886} 468,497	^{D4,665} 125,794	
IMMIGRATION AND NATURALIZATION SERVICE				
Federal Funds				
General and special funds:				
Salaries and expenses.....751	BA 181,320	208,000	52,700	221,581
	O	^{D5,609} 178,765	^{D1,990} 212,192	222,642
			54,305	
FEDERAL PRISON SYSTEM				
Federal Funds				
General and special funds:				
Salaries and expenses, Bureau of Prisons.....753	BA 167,750	186,200	48,000	208,160
	O	^{C2,056} 167,960	^{C538} 189,339	206,779
		^{D4,085} 189,339	^{D1,361} 51,016	
		^{E97}	^{E29}	
National Institute of Corrections...754	BA			4,997
	O			3,800
Buildings and facilities.....753	BA 25,940	12,560	4,395	59,095
	O	31,312	14,564	39,545
Support of United States prisoners 753	BA 28,600	31,875	8,466	31,875
	O	26,335	9,155	32,353

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF JUSTICE—Continued				
FEDERAL PRISON SYSTEM—Continued				
Federal Funds—Continued				
Intragovernmental funds:				
Federal Prison Industries, Inc.: Federal Prison industries fund .753	O 1,039			
Limitation on administrative expenses.	(1,559)	(1,906)	(289)	(1,618)
Limitation on vocational expenses.	(4,415)	(5,120)	(1,236)	(4,829)
Total Federal funds Federal Prison System.	BA 222,290	236,873	62,789	304,127
	O 226,646	267,082	74,735	282,477
Trust Funds				
Commissary funds, Federal prisons (trust revolving fund).....753	O -233			
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION				
Federal Funds				
General and special funds:				
Salaries and expenses.....754	BA 887,171	809,672	204,960	707,944
	O 852,863	^{D1,005} 919,445	^{D322} 254,750	839,702
DRUG ENFORCEMENT ADMINISTRATION				
Federal Funds				
General and special funds:				
Salaries and expenses.....751	BA 135,723	149,859	41,758	159,287
	O 132,230	^{D3,142} 154,808	^{D1,230} 43,270	158,964
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 2,126,851	2,168,386	563,632	2,150,378
	O 2,076,411	2,287,961	620,721	2,257,269
Deductions for offsetting receipts:				
Proprietary receipts from the public.....750	BA } -9,013	-7,066	-2,792	-7,228
	O }			
	902 BA } -258	-250	-62	-250
	O }			
Total Federal funds.....	BA 2,117,580	2,161,070	560,778	2,142,900
	O 2,067,140	2,280,645	617,867	2,249,791
Trust funds:				
(As shown in detail above).....	O -233			
Total Department of Justice.....	BA 2,117,580	2,161,070	560,778	2,142,900
	O 2,066,907	2,280,645	617,867	2,249,791
DEPARTMENT OF LABOR				
EMPLOYMENT AND TRAINING ADMINISTRATION				
Federal Funds				
General and special funds:				
Program administration.....504	BA 67,009	67,128	16,670	69,380
	O 69,462	^{D1,629} 72,976	^{D543} 17,213	73,481

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF LABOR—Continued				
EMPLOYMENT AND TRAINING ADMINISTRATION				
—Continued				
Federal Funds—Continued				
General and special funds:—Continued				
Employment and training assistance 504	BA 2,852,450	2,394,400	599,000	2,394,330
	O 2,803,020	2,440,300	638,000	2,394,330
		175,000	365,300	400,000
Community service employment for older Americans.....504	BA 12,000	30,000		
	O 8,607	43,393		
Temporary employment assistance 504	BA 875,000	1,625,000		
	O 319,209	1,700,000		
		2,180,791		
		150,000	485,000	1,065,000
Emergency employment assistance 504	O 53,437	4,495		
Federal unemployment benefits and allowances.....603	BA 2,365,000	410,000	95,000	860,000
	O 748,648	1,333,308	400,000	860,000
Grants to States for unemployment insurance and employment services.....504	BA 64,400	76,800	18,500	81,500
	O -18,666	94,247	18,500	81,500
Advances to the unemployment trust fund and other funds: Indefinite 603	BA 5,750,000	5,000,000		5,000,000
	O 785,000	8,512,231	1,100,000	5,700,000
				1,200,000
Intragovernmental funds:				
Consolidated working fund.....504	O -8,737			
Total Federal funds Employment and Training Administration.	BA 11,985,859	11,745,257	729,713	7,605,210
	O 4,759,980	15,739,491	3,024,013	9,374,311
Trust Funds				
Gifts and bequests, National Commission for Manpower Policy: Permanent, indefinite.....504	BA	125	31	125
	O -62	125	31	125
Unemployment trust fund:				
(Training and employment):				
Permanent, indefinite.....504	BA 439,036	472,419	110,234	487,749
	O 500,850	455,272	119,734	487,749
(Unemployment insurance): Indefinite 603	BA			900,000
Permanent, indefinite.....	BA 7,675,927	16,228,047	3,289,766	15,512,251
	O 12,710,273	18,044,728	3,580,266	15,712,251
				300,000
Total, Unemployment trust fund	BA 8,114,963	16,700,466	3,400,000	16,900,000
	O 13,211,123	18,500,000	3,700,000	16,500,000
Total trust funds Employment and Training Administration.	BA 8,114,963	16,700,591	3,400,031	16,900,125
	O 13,211,061	18,500,125	3,700,031	16,500,125
LABOR-MANAGEMENT SERVICES ADMINISTRATION				
Federal Funds				
General and special funds:				
Salaries and expenses.....505	BA 36,845	45,910	11,124	48,619
	O 27,388	44,838	11,961	46,742

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF LABOR—Continued				
EMPLOYMENT STANDARDS ADMINISTRATION				
Federal Funds				
General and special funds:				
Salaries and expenses.....505	BA 76,116	85,500	21,478	92,445
	O 71,991	87,810	22,218	92,445
Special benefits:				
(General retirement and disability insurance).....601	BA 9,946	22,141	5,566	29,542
	O 8,111	22,141	5,566	29,542
(Federal employee retirement and disability).....602	BA 155,054	275,959	75,234	288,276
	O 184,223	246,785	75,234	288,276
Total, Special benefits.....	BA 165,000	298,100	80,800	317,818
	O 192,334	268,926	80,800	317,818
Total Federal funds Employment Standards Administration.	BA 241,116	385,910	103,018	410,263
	O 264,325	356,736	103,018	410,263
Trust Funds				
Special workers' compensation expenses: Permanent.....601	BA 6,010	2,751	690	3,414
	O 2,723	2,601	650	3,037
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION				
Federal Funds				
General and special funds:				
Salaries and expenses.....553	BA 102,006	116,025	29,000	127,970
	O 91,086	119,330	31,352	124,940
Intragovernmental funds:				
Consolidated working fund.....553	O -971	971		
Total Federal funds Occupational Safety and Health Administration.	BA 102,006	117,585	29,534	127,970
	O 90,115	120,301	31,352	124,940
BUREAU OF LABOR STATISTICS				
Federal Funds				
General and special funds:				
Salaries and expenses.....505	BA 54,422	64,846	16,100	73,688
	O 52,936	64,780	16,121	72,351
Intragovernmental funds:				
Consolidated working fund.....505	O -903			
Total Federal funds Bureau of Labor Statistics.	BA 54,422	66,102	16,555	73,688
	O 52,033	64,780	16,121	72,351
Trust Funds				
Special statistical work.....505	O 118	45		
DEPARTMENTAL MANAGEMENT				
Federal Funds				
General and special funds:				
Salaries and expenses.....505	BA 30,339	33,684	8,524	49,176
	O 27,459	34,600	8,800	49,000
Special foreign currency program.505	BA 200	70		70
	O 118	162	97	100

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF LABOR—Continued				
DEPARTMENTAL MANAGEMENT—Continued				
<i>Federal Funds—Continued</i>				
<i>Intragovernmental funds:</i>				
Working capital fund.....505	0	-239	-44	-232
Consolidated working funds.....505	0	-177		
Total Federal funds	BA	30,539	34,633	8,744
Departmental Management.	O	27,161	34,718	48,888
			8,665	48,888
SUMMARY				
<i>Federal funds:</i>				
(As shown in detail above).....	BA	12,450,787	12,396,440	899,027
	O	5,221,002	16,360,864	3,195,130
Deductions for offsetting receipts:				
Proprietary receipts from the public.....500	BA } O }	-578	-492	-120
				-492
600	BA } O }	-156	-135	-30
				-135
603	BA } O }	-59		
902	BA } O }	-393	-425	-107
				-430
Total Federal funds.....	BA	12,449,601	12,395,388	898,770
	O	5,219,816	16,359,812	3,194,873
				10,077,495
<i>Trust funds:</i>				
(As shown in detail above).....	BA	8,120,973	16,703,342	3,400,721
	O	13,213,902	18,502,771	3,700,681
Interfund transactions.....601	BA } O }	-148		
603	BA } O }	-785,000	-8,512,231	-1,100,000
				-4,500,000
Total Department of Labor.....	BA	19,785,426	20,586,499	3,199,491
	O	17,648,570	26,350,352	5,795,554
				22,079,600

DEPARTMENT OF STATE

ADMINISTRATION OF FOREIGN AFFAIRS				
<i>Federal Funds</i>				
<i>General and special funds:</i>				
Salaries and expenses.....152	BA	365,377	425,400	119,100
			¹³⁴	⁴⁹
	O	378,865	425,789	120,792
			^{7,412}	^{2,609}
Representation allowances.....152	BA	1,350	1,700	525
	O	1,289	1,650	270
				1,920
Acquisition, operation, and maintenance of buildings abroad.....152	BA	22,914	29,840	8,450
	O	22,443	42,501	3,595
			¹⁰²	³⁶
Acquisition, operation, and maintenance of buildings abroad (special foreign currency program).....152	BA	4,870	16,785	800
	O	7,773	15,349	1,646
				8,889
Emergencies in the diplomatic and consular service.....152	BA	2,100	2,100	600
	O	2,055	2,000	580
				2,100

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF STATE—Continued				
ADMINISTRATION OF FOREIGN AFFAIRS—Con.				
<i>Federal Funds—Continued</i>				
<i>General and special funds—Continued</i>				
Payment to Foreign Service retirement and disability fund .152	BA	6,355	6,355	1,590
			^{1,700}	^{8,055}
Permanent, indefinite.....	BA	22,700	30,900	9,900
	O	29,055	37,255	11,490
			^{1,700}	^{47,855}
<i>Intragovernmental funds:</i>				
Working capital fund.....152	O	-225	-100	1
Consolidated working fund.....152	O	-243		
Total Federal funds	BA	425,666	522,428	143,659
Administration of Foreign Affairs.	O	441,012	526,144	138,374
				607,787
<i>Trust Funds</i>				
Foreign Service retirement and disability fund.....602	BA		42,300	
Permanent, indefinite.....	BA	105,089	93,956	23,738
	O	55,322	65,887	18,759
				-167
				106,249
Miscellaneous appropriations: Permanent, indefinite.....152	BA	637	647	158
	O	675	576	163
				576
Total trust funds	BA	105,726	96,903	23,896
Administration of Foreign Affairs.	O	55,997	66,463	18,755
				80,220
INTERNATIONAL ORGANIZATIONS AND CONFERENCES				
<i>Federal Funds</i>				
<i>General and special funds:</i>				
Contributions to international organizations.....152	BA	203,903	217,853	189,764
	O	203,677	217,878	170,968
				29,090
Contributions for international peacekeeping activities.....152	BA	34,495	35,000	
	O	5,658	63,837	
				45,000
Missions to international organizations.....152	BA	7,008	9,000	2,673
	O	6,372	8,749	2,620
			¹³⁹	⁵⁰
International conferences and contingencies.....152	BA	7,400	5,840	1,775
	O	6,028	7,230	1,500
				5,970
International trade negotiations.....152	BA	1,900	2,856	739
	O	936	2,779	711
			³⁹	¹⁴
Total Federal funds	BA	254,706	270,727	224,105
International Organizations and Conferences.	O	222,671	300,473	204,889
				338,875
<i>Trust Funds</i>				
Gifts and bequests, National Commission on Educational, Scientific, and Cultural Cooperation: Permanent, indefinite.....152	BA	45	50	10
	O	62	45	8
				50

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF STATE—Continued				
INTERNATIONAL COMMISSIONS				
<i>Federal Funds</i>				
General and special funds:				
International Boundary and Water Commission, United States and Mexico:				
Salaries and expenses.....301 BA	4,952	5,300	1,371	*5,810
		^c 125	^c 34	
		^d 100	^d 35	
	4,924	5,513	1,529	5,810
Construction.....301 BA	6,231	8,365	830	*3,919
	12,338	13,575	1,630	6,486
American sections, international commissions.....301 BA	1,379	1,576	450	*1,840
		^d 33	^d 14	
	1,144	1,694	425	1,824
International fisheries commissions.....302 BA	4,060	4,730	1,560	*5,500
		^d 30	^d 17	
	3,881	4,760	1,577	5,500
		^d 442	^d 442	
Total Federal funds International Commissions.	16,622	20,259	4,753	17,069
	22,287	25,542	5,603	19,620
EDUCATIONAL EXCHANGE				
<i>Federal Funds</i>				
General and special funds:				
Mutual educational and cultural exchange activities.....153 BA	53,300	60,000	13,000	*58,500
		^d 385	^d 97	
		^H -5,000	^H -3,000	
	50,300	56,348	19,113	52,621
		^H -2,650	^H -2,500	^H -2,400
International educational exchange activities (special foreign currency program).....153 O	47	50	6	20
Center for Cultural and Technical Interchange Between East and West.....153 BA	7,400	9,000	2,350	*10,000
	7,363	9,000	2,350	10,000
Preservation of ancient Nubian monuments (special foreign currency program).....153 O	13	15	3	15
Educational exchange fund, payments by Finland, World War I debt: Permanent, indefinite.....153 BA	352	352		352
	410	375		375
Total Federal funds Educational Exchange.	61,052	64,737	12,447	68,852
	58,133	63,138	18,972	60,631
Trust Funds				
Educational exchange trust funds: Permanent, indefinite.....153 BA	196	325	90	225
	198	276	91	251
OTHER				
<i>Federal Funds</i>				
General and special funds:				
Migration and refugee assistance 151 BA	28,443	16,900	800	*10,000
		^d 23	^d 8	
	31,660	19,069	3,528	10,693

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF STATE—Continued				
OTHER—Continued				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
Assistance to refugees from the Soviet Union.....151 BA	40,000	20,000		
	0	44,540	37,350	2,416
Special assistance to refugees from Cambodia and Vietnam.....604 BA	305,000			
	0	3,349	271,400	5,251
International Center, Washington, D.C. (special fund): Permanent, indefinite.....152 BA		1,896		2,780
	0	141	654	550
Payment to the Republic of Panama: Permanent.....152 BA	2,328	2,328		2,328
	0	2,328		2,328
Total Federal funds Other.....	375,771	41,147	808	15,108
	82,018	330,801	9,329	17,741
SUMMARY				
Federal funds:				
(As shown in detail above).....	1,133,817	919,298	385,772	1,104,394
	826,121	1,246,098	377,167	1,027,996
Deductions for offsetting receipts:				
Intrafund transactions.....152 BA	-518	-519	-130	-519
	0			
Proprietary receipts from the public.....150 BA	-4,128	-6,028	-1,838	-5,921
	0			
	300	-52	-55	-12
	0			
	301	-403	-400	-100
	0			
	400	-1,688	-1,750	-450
	0			
	902	-857	-864	-191
	0			
Total Federal funds.....	1,126,171	909,682	383,051	1,094,894
	818,475	1,236,482	374,446	1,018,496
Trust funds:				
(As shown in detail above).....	105,967	97,278	23,996	107,171
	56,257	66,784	18,854	80,521
Deductions for offsetting receipts:				
Intrafund transactions.....602 BA	-433	-300	-75	-300
	0			
Proprietary receipts from the public.....153 BA	-121	-250	-75	-150
	0			
Total trust funds.....	105,413	96,728	23,846	106,721
	55,703	66,234	18,704	80,071
Interfund transactions.....152 BA	-45,135	-55,635	-11,490	-64,535
	0			
Total Department of State.....	1,186,449	950,775	395,407	1,137,080
	829,043	1,247,081	381,660	1,034,032

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF TRANSPORTATION					
OFFICE OF THE SECRETARY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....407	BA	30,315	32,550	8,930	*35,350
	O	40,079	^D 600 33,880	8,440	33,520
Transportation planning, research, and development.....407	BA	33,420	28,000	7,000	29,800
	O	34,264	33,800	8,500	29,000
Grants-in-aid for natural gas pipeline safety.....407	BA	1,158	1,650		*2,500
	O	1,167	1,750	600	1,600
Transportation research activities overseas (special foreign currency program).....407	BA		250		100
	O	218	300	162	50
Intragovernmental funds:					
Working capital fund.....407	O	-2,181	-432		
Consolidated working fund, transportation systems center..407	O	-8,218	-4,713	-1,713	-5,170
Total Federal funds Office of the Secretary.	BA	64,893	63,050	15,930	67,750
	O	65,329	64,585	15,989	59,000
COAST GUARD					
<i>Federal Funds</i>					
General and special funds:					
Operating expenses.....406	BA	660,085	718,154	205,612	*817,703
			^C 3,354 ^D 1,986 *14,660	^C 1,339 ^D 670 *4,991	
	O	652,273	734,900	209,300	^J -1,000 811,900 ^J -1,000
Acquisition, construction, and improvements.....406	BA	108,376	156,100	16,160	*171,100
	O	106,110	145,004	21,838	129,100
Alteration of bridges.....406	BA	6,562	6,500	1,625	8,600
	O	4,813	6,619	1,625	8,600
Retired pay.....406	BA	105,000	115,650	30,050	147,103
			*8,330	*3,345	
	O	104,875	115,650	30,050	147,103
			*8,330	*3,345	
					^J -1,322
Reserve training.....406	BA	28,912	31,200	10,175	*34,800
			^D 51 ^F 861	^D 19 ^F 381	
	O	28,207	32,112	10,575	34,800
Research, development, test, and evaluation.....406	BA	16,888	18,600	4,650	*19,000
	O	16,078	18,515	4,534	18,500
State boating safety assistance...406	BA	5,790	5,790	1,450	5,790
	O	4,944	6,290	2,262	5,790
Pollution fund (special fund).....304	BA		10,000		5,000
Permanent, indefinite.....	BA	1,832	2,000	1,250	5,000
	O	6,742	8,000	1,000	8,000
Intragovernmental funds:					
Coast Guard supply fund.....406	BA		2,000		
	O	-1,590	2,700	300	700

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF TRANSPORTATION—Continued					
COAST GUARD—Continued					
<i>Federal Funds—Continued</i>					
Intragovernmental funds—Continued					
Coast Guard yard fund.....406	O	6,592	-3,572	2,400	1,700
Total Federal funds Coast Guard.	BA	933,445	1,095,236	281,717	1,211,774
	O	929,044	1,074,548	287,229	1,163,871
Trust Funds					
Coast Guard general gift fund:	BA	5	30	8	30
Permanent, indefinite.....406	O	6	30	8	30
Miscellaneous trust revolving funds .406	O	-246	30	-5	41
Total trust funds Coast Guard...	BA	5	30	8	30
	O	-240	60	3	71
FEDERAL AVIATION ADMINISTRATION					
<i>Federal Funds</i>					
General and special funds:					
Operations.....405	BA	1,419,500	1,525,000	396,000	1,677,519
			^D 43,700 ^J -148,614	^D 15,100 ^J -117,511	^J -478,732
	O	1,394,715	1,553,485	418,050	1,650,330
			^J -148,614	^J -117,511	^J -478,732
Facilities, engineering and development.....405	BA	11,821	12,250	2,925	14,602
	O	8,648	16,200	4,400	14,500
Operation and maintenance, Metropolitan Washington Airports 405	BA	16,310	17,527	4,450	20,700
			^D 700 ^D 600	^D 175 ^D 240	
	O	17,757	18,150	4,386	20,000
			^D 700	^D 175	
Construction, Metropolitan Washington Airports.....405	BA	5,500	11,625		8,100
	O	2,776	9,200	2,500	9,800
Civil supersonic aircraft development termination.....405	O	13,363	2,442		
Safety regulation.....405	O	1,174	1,535	225	
United States International Aeronautical Exposition.....405	O	-10	232		
Public enterprise funds:					
Aviation war risk insurance revolving fund.....405	O	-5,928	37	9	37
Intragovernmental funds:					
Consolidated working fund, integrated grant administration program.....405	O	-1	1		
Total Federal funds Federal Aviation Administration.	BA	1,453,131	1,462,788	301,379	1,242,189
	O	1,432,494	1,453,368	312,234	1,215,935
Trust Funds					
Grants-in-aid for airports (Airport and airway trust fund): 405	BA		350,000	87,500	
Contract authority.....	BA				350,000
Permanent.....			(280,000)	(92,500)	(355,000)
Liquidation of contract authority.....	O	291,870	375,000	95,000	355,000
Facilities and equipment (Airport and airway trust fund).....405	BA	227,278	245,537		226,595
	O	223,351	226,000	51,269	226,418

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF TRANSPORTATION—Continued				
FEDERAL AVIATION ADMINISTRATION—Con.				
<i>Trust Funds—Continued</i>				
Research, engineering and development (Airport and airway trust fund).....405	BA 57,900 O 63,612	67,500 70,450	17,900 14,000	76,700 73,000
Operations (Airport and airway trust fund).....405	BA 225 O	-148,614 -137	-117,511 -	-476,422 -
Total trust funds Federal Aviation Administration.	BA 285,178 O 579,058	811,651 819,927	222,911 277,780	1,129,717 1,130,840
FEDERAL HIGHWAY ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Motor carrier safety.....404	BA 6,087 O 4,703	6,500 6,942	1,625 1,679	6,949 6,750
Highway beautification.....404	BA 999 O	1,000 -	250 -	-
Contract authority.....	BA 75,000	-	-	32,000
Permanent.....	BA	-	-	(40,000)
Liquidation of contract authority....	O (25,000) 29,657	(30,000) 46,800	(7,500) 11,055	40,000
Highway-related safety grants: 404	BA	-	-	17,000
Contract authority, Permanent.....	BA	-	-	(6,500)
Liquidation of contract authority....	O (4,500) 5,666	(3,300) 2,600	- 650	7,100
Darien Gap Highway.....151	BA 13,510 O 9,451	4,900 14,000	- 3,500	- 7,000
Territorial highways: 404	BA	-	-	-
Contract authority, Permanent.....	BA 10,009	8,000	(1,000)	(3,400)
Liquidation of contract authority....	O (4,000) 2,625	(4,000) 4,600	1,150	4,500
Railroad-highway crossings demonstration projects.....404	BA 360 O 670	467 1,230	- 320	3,333 1,067
National scenic and recreational highway: 404	BA	-	-	-
Contract authority, Permanent.....	BA 10,000	-	-	(8,200)
Liquidation of contract authority....	O	-	-	8,200
Alaska Highway.....404	BA 4,825 O	- 1,000	- 1,500	15,000 3,900
Off-systems roads: 404	BA	-	-	-
Contract authority.....	BA 200,000	-	-	-
Liquidation of contract authority....	O	(10,000) 10,000	(2,500) 2,500	(92,000) 92,000
Access highways to public recreation areas on certain lakes.....404	BA	10,000	-	-
Liquidation of contract authority....	O	750	900	1,900
Miscellaneous accounts.....404	BA 3,860 O (18,490)	11,000 15,544	- 1,060	- 10,100
Liquidation of contract authority....	O	-	-	-
Total Federal funds Federal Highway Administration.	BA 324,650 O 92,959	42,034 103,466	1,934 24,314	74,282 182,517

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF TRANSPORTATION—Continued				
FEDERAL HIGHWAY ADMINISTRATION—Con.				
<i>Trust Funds</i>				
Federal-aid highways (trust fund): 404	BA	-	-	-
Contract authority.....	BA 146,095	-390,000	-	-245,000
Permanent.....	BA 6,282,500	3,475,000	-	6,700,000
Liquidation of contract authority.....	O (4,685,840) 4,692,405	(5,733,800) 5,070,928	(1,348,950) 1,881,726	(6,550,000) 6,720,000
Limitation on general operating expenses.	O (128,170)	¹ (1,350,000) ² (142,480)	¹ (1,350,000) ² (35,916)	¹ (1,350,000) ² (1,081)
Right-of-way revolving fund (trust revolving fund).....404	BA	-	-	-
Liquidation of contract authority.....	O (20,000) 37,006	(20,000) 36,900	(5,000) 5,000	(46,600) 46,600
Baltimore-Washington Parkway (trust fund).....404	BA 1,544 O 148	- 1,000	- 600	6,900 2,000
Highland scenic highway (liquidation of contract authority) (trust fund): 404	BA	-	-	-
Contract authority.....	BA	15,000	-	-
Liquidation of contract authority.....	O	(15,000)	-	-
Trust fund share of other highway programs.....404	BA 8,685	10,933	-	6,667
Contract authority, Permanent.....	BA 59,491	-	-	-
Liquidation of contract authority.....	O (7,500) 8,162	(11,700) 18,660	(3,000) 4,700	(33,620) 36,033
Highway safety research and development.....404	BA 8,685	9,000	2,250	9,000
Liquidation of contract authority.....	O	17,685	2,250	9,000
Overseas highway.....404	BA 500 O	500 200	- 50	- 750
Other Federal Highway Administration trust funds: Permanent.....151	BA 2,637	31,300	8,100	31,000
Contract authority, Permanent.....	BA 4,254	-	-	-
Liquidation of contract authority.....	O (4,467) 5,770	(7,079) 25,500	- 8,100	- 33,100
Total trust funds Federal Highway Administration.	BA 6,514,391 O 4,743,491	3,151,733 6,535,873	10,350 1,902,426	6,508,567 6,847,483
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Traffic and highway safety.....404	BA 42,764 O 39,106	38,896 46,970	11,850 11,960	73,980 57,070
State and community highway safety: 404	BA	-	-	-
Contract authority.....	BA	-	-	103,000
Permanent.....	BA 2,250	-	-	-
Liquidation of contract authority....	O (10,860) 5,168	(2,000) 3,000	(500) 500	(12,000) 13,000
Total Federal funds National Highway Traffic Safety Administration.	BA 45,014 O 44,274	39,270 49,970	11,980 12,460	176,980 70,070

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF TRANSPORTATION—Continued				
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION—Continued				
<i>Trust Funds</i>				
Trust fund share of highway safety programs.....404	BA 28,110	28,904 ^a 280	6,300 ^a 100	.....
Contract authority, Permanent.....	BA 195,750	56,500	.....	.....
Liquidation of contract authority.....	O (85,140)	(69,000)	(19,500)	(80,000)
	O 105,368	115,030	29,540	100,230
Gifts and donations.....404	O -10	11	.....	.....
Total trust funds National Highway Traffic Safety Administration.	BA 223,860	85,684	6,400	.....
	O 105,358	115,041	29,540	100,230
FEDERAL RAILROAD ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Office of the administrator.....404	BA 3,782	5,900 ^a 175	1,400 ^a 56	5,800
	O 3,289	6,168	1,459	5,793
Railroad safety.....404	BA 11,794	16,200 ^a 383	4,050 ^a 121	^a 18,500
	O 9,439	16,367	6,179	17,133
Railroad research and development 404	BA 47,550	61,150	13,650	53,000
	O 51,078	54,800	13,200	40,424
Grants-in-aid for railroad safety...404	BA 965	1,500	375	^a 2,000
	O 53	180	375	1,731
Rail service assistance.....404	BA 135,200	85,000 ^a 236,000	8,600 ^a 15,000	^a 198,530
	O 169,004	97,108 ^a 236,000	9,575 ^a 5,000	71,505 ^a 10,000
Railroad transportation employment and improvement.....404	BA 5,000	90,000	18,000	.....
Grants to National Railroad Passenger Corporation.....404	BA 276,500	440,000	124,700	483,700
	O 299,000	340,000	118,000	462,000
Emergency rail facilities restoration 404	O 2,046	1,432	.....	.....
Public enterprise funds:				
Alaska Railroad revolving fund....404	BA 6,031	9,000	.....	6,000
	O -1,609	7,764	1,100	4,091
Total Federal funds Federal Railroad Administration.	BA 486,822	945,308	185,952	767,530
	O 532,300	759,819	154,888	612,677
URBAN MASS TRANSPORTATION ADMINISTRATION				
<i>Federal Funds</i>				
Public enterprise funds:				
Urban mass transportation fund..404	BA 51,010	64,300	14,400	88,600
Contract authority.....	BA 8,766,166	615,700	-14,400	566,400
Liquidation of contract authority....	O (450,000)	(1,190,300) ^a (100,000)	(325,000)	(1,510,000)
	O 753,246	1,240,000 ^a 100,000	370,000	1,585,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF TRANSPORTATION—Continued				
SAINT LAWRENCE SEAWAY DEVELOPMENT CORPORATION				
<i>Federal Funds</i>				
Public enterprise funds:				
Saint Lawrence Seaway Development Corporation fund.....406	O -1,500	-976	-797	-968
Limitation on administrative expenses.	(886)	(923) ^a (24)	(250) ^a (8)	(982)
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 12,125,131	4,327,686	798,892	4,195,505
	O 3,848,146	4,844,780	1,176,317	4,888,102
Deductions for offsetting receipts:				
Proprietary receipts from the public.....400	BA } -24,135	-26,267	-15,721	-71,100
	O } 902	-96	-51	-104
	BA } -96	-96	-51	-104
	O }			
Total Federal funds.....	BA 12,100,900	4,301,323	783,120	4,124,301
	O 3,823,915	4,818,417	1,160,545	4,816,898
Trust funds:				
(As shown in detail above).....	BA 7,023,434	4,049,098	239,669	7,638,314
	O 5,427,667	7,470,901	2,209,749	8,078,624
Deductions for offsetting receipts:				
Proprietary receipts from the public.....151	BA } -5,005	-36,249	-7,300	-28,900
	O }			
	BA } -16			
	O }			
Total trust funds.....	BA 7,018,413	4,012,849	232,369	7,609,414
	O 5,422,646	7,434,652	2,202,449	8,049,724
Total Department of Transportation.	BA 19,119,313	8,314,172	1,015,489	11,733,715
	O 9,246,561	12,253,069	3,362,994	12,866,622
DEPARTMENT OF THE TREASURY				
OFFICE OF THE SECRETARY				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses, Office of the Secretary.....803	BA 26,145	27,042 ^c 111	6,760 ^c 43	26,972
	O 22,684	30,117	7,600	25,973
Office of Revenue Sharing.....851	BA	2,948 ^a 79	738 ^a 29	3,810
	O	2,908	759	3,738
Salaries and expenses, Federal Law Enforcement Training Center....751	BA 3,115	12,000	3,500	8,450
	O 2,803	11,000	3,400	8,250
Construction, Federal Law Enforcement Training Center....751	BA 18,915	.....	.....	.....
	O 293	4,053	5,252	9,078
Expenses for economic stabilization (liquidating functions).....802	BA 2,000	.....	.....	.....
	O 1,561	305	.....	.....
Presidential election campaign fund: Permanent, indefinite.....806	BA 61,675	40,000	.....	35,000
	O	31,000	40,000	.....

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE TREASURY—Continued					
OFFICE OF THE SECRETARY—Continued					
<i>Federal Funds—Continued</i>					
<i>General and special funds—Continued</i>					
Miscellaneous permanent	BA	23	16	5	18
appropriations (special funds):					
Permanent, indefinite.....803	0	23	20	5	18
<i>Public enterprise funds:</i>					
Liquidation of Federal Farm	0	28			
Mortgage Corporation.....803					
Liquidation of Reconstruction	0	-3,124	-446		-424
Finance Corporation.....803					
Liquidation of Home Owners' Loan	0	62			
Corporation.....803					
<i>Intragovernmental funds:</i>					
Working capital fund.....803	0	55	-83	-25	-80
Total Federal funds Office of	BA	111,873	82,768	11,276	74,250
the Secretary.	0	24,385	78,874	56,991	46,553
<i>Trust Funds</i>					
Pershing Hall memorial fund:	BA	7	7		7
Permanent.....705	0	7	7		7
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....803	BA	127,369	120,000	30,000	147,229
			^{110,573}	^{44,944}	
			⁶⁸	²	
	0	126,785	^{11,084}	⁴⁰⁴	149,255
			^{123,961}	^{30,725}	
			^{110,573}	^{44,944}	
Special payment to recipients of	BA	1,750,000			
certain retirement and survivor	0	1,678,074	71,926		
benefits.....601					
New York City seasonal financing	BA		1,000	315	1,250
fund, administrative expenses.852	0		1,000	315	1,250
Claims, judgments, and relief acts	BA	163,653	43,472		
806			^{201,954}	^{67,205}	^{225,889}
Permanent, indefinite.....	BA	20,485	23,000	6,000	23,000
	0	179,332	71,679	6,000	23,000
			^{201,954}	^{67,205}	^{225,889}
Interest on uninvested funds:	BA	8,279	8,076	1,983	8,025
Permanent, indefinite.....902	0	8,031	8,076	1,983	8,025
Payment of Government losses in	BA	600	700	175	500
shipment: Indefinite.....803	0	210	754	175	497
Eisenhower College grants.....502	BA	9,000	1,000		
	0	8,333			1,667
Grants to Hoover Institution on War,	BA		7,000		
Revolution, and Peace.....503	0		2,000	500	3,000
<i>Public enterprise funds:</i>					
Check forgery insurance fund.....803	0	1	3		3
New York City seasonal financing	BA		2,300,000		
fund.....852					

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
DEPARTMENT OF THE TREASURY—Continued					
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS—Continued					
<i>Federal Funds—Continued</i>					
<i>Intragovernmental funds:</i>					
Fishermen's protective fund.....403	BA	3,000			
	0	1,696	2,104		741
Total Federal funds Bureau of	BA	2,082,386	2,717,927	111,028	405,893
Government Financial	0	2,002,462	494,030	111,847	413,327
Operations.					
<i>Trust Funds</i>					
Bureau of Government Financial	BA	18	18	4	18
Operations trust funds: Permanent,	0	18	18	4	18
indefinite.....806					
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....751	BA	94,400	106,839	26,709	125,315
			^{2,858}	⁹⁹¹	
	0	94,828	108,313	25,883	123,396
CUSTOMS SERVICE					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....751	BA	292,400	310,000	77,500	324,059
			^{9,077}	^{3,388}	
	0	298,539	337,691	79,655	322,539
Miscellaneous permanent accounts	BA	169,404	225,000	56,250	230,000
(special funds): Permanent,	0	179,889	225,000	56,250	230,000
indefinite.....852					
Total Federal funds Customs	BA	461,804	544,077	137,138	554,059
Service.	0	478,428	562,691	135,905	552,539
<i>Trust Funds</i>					
Refunds, transfers and expenses,	BA	3,784	3,000	800	3,500
unclaimed, abandoned and seized	0	3,440	3,000	800	3,500
goods: Permanent, indefinite.....803					
BUREAU OF ENGRAVING AND PRINTING					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Air-conditioning of the Bureau of	0	16			
Engraving and Printing buildings					
803					
<i>Intragovernmental funds:</i>					
Bureau of Engraving and Printing	0	-4,373	2,454	133	-218
fund.....803					
Total Federal funds Bureau of	0	-4,357	2,454	133	-218
Engraving and Printing.					
BUREAU OF THE MINT					
<i>Federal Funds</i>					
<i>General and special funds:</i>					
Salaries and expenses.....803	BA	34,600	41,230	10,308	43,215
	0	33,259	39,589	9,898	42,500

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE TREASURY—Continued				
BUREAU OF THE MINT—Continued				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
Construction of mint facilities.....803	BA	3,350		
	O	3,050	780	3,312
Coinage profit fund (special fund):	BA	2,178	800	3,500
Permanent, indefinite.....803	O	2,162	876	3,500
Total Federal funds Bureau of the Mint.	BA	36,778	11,108	46,715
	O	35,421	11,554	49,312
BUREAU OF THE PUBLIC DEBT				
<i>Federal Funds</i>				
General and special funds:				
Administering the public debt.....803	BA	97,117	24,500	114,497
		^a 6,493	^a 2,078	
		^c 23	^c 14	
	O	100,222	25,462	113,977
		^d 1,108	^d 376	
		^e 5,857	^e 2,078	^e 636
INTERNAL REVENUE SERVICE				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....803	BA	41,970	11,125	46,700
		^a 1,325	^a 460	
	O	42,825	11,513	46,350
Accounts, collection and taxpayer service.....803	BA	733,600	192,875	789,900
		^b 20,240	^b 6,815	
	O	731,096	198,840	784,055
Compliance.....803	BA	811,000	207,500	834,900
		^b 23,955	^b 8,340	
	O	827,859	214,885	828,883
Payment where credit exceeds liability for tax: Permanent...604	BA	1,200,000		600,000
	O	1,200,000		600,000
Refunding internal revenue collections, interest: Permanent 902	BA	235,628	61,500	396,000
	O	235,628	61,500	396,000
Internal revenue collections for Puerto Rico (special fund): Permanent, indefinite.....852	BA	111,758	23,500	114,000
	O	121,519	23,500	114,000
Public enterprise funds:				
Federal tax lien revolving fund: Indefinite.....803	BA	500		
	O	114		
Total Federal funds Internal Revenue Service.	BA	1,934,456	512,115	2,781,500
	O	1,959,041	510,238	2,769,288
SECRET SERVICE				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....751	BA	82,800	30,860	110,250
		^a 2,200	^a 800	
	O	82,108	30,980	108,250

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE TREASURY—Continued				
SECRET SERVICE—Continued				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
Contribution for annuity benefits: Permanent, indefinite.....751	BA	2,933	500	4,000
	O	3,667	500	4,000
Total Federal funds Secret Service.	BA	85,733	32,160	114,250
	O	85,775	31,480	112,250
OFFICE OF THE COMPTROLLER OF THE CURRENCY				
<i>Trust Funds</i>				
Assessment funds (trust revolving fund) 403	O	7,804	-10,620	3,874
INTEREST ON THE PUBLIC DEBT				
<i>Federal Funds</i>				
General and special funds:				
Interest on the public debt: Permanent, indefinite.....901	BA	32,665,008	10,400,000	45,000,000
	O	32,665,008	10,400,000	45,000,000
GENERAL REVENUE SHARING				
<i>Federal Funds</i>				
General and special funds:				
Payments to State and local government fiscal assistance trust fund: Permanent.....851	BA	6,204,780	1,626,195	6,542,280
	O	6,204,780	1,626,195	6,542,280
<i>Trust Funds</i>				
State and local government fiscal assistance trust fund: Permanent 851	BA	6,204,780	1,626,195	6,542,280
	O	6,137,917	1,626,589	6,548,504
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA	43,774,335	12,895,688	55,758,759
	O	43,645,993	12,937,766	55,723,340
Deductions for offsetting receipts:				
Intrafund transactions.....155	BA			-50,000
	O			
	803	-573	-640	-650
	O			
	902	-1,206,021	-261,396	-1,394,836
	O			
Receipts from off-budget Federal agencies.....155	BA	-50,000		
	O	-50,000		
	902	-454,727	-360,000	-2,252,497
	O			
Proprietary receipts from the public.....050	BA	-3,879	-640	-2,500
	O			
	150	-208,927	-23,800	-202,234
	O			
	800	-191,968	-19,985	-101,991
	O			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
DEPARTMENT OF THE TREASURY—Continued				
SUMMARY—Continued				
Federal funds—Continued				
902 BA } -158,807	-158,807	-186,654	-19,590	-218,458
0 }				
Total Federal funds.....	BA 41,499,433	47,730,116	12,210,117	51,535,593
	O 41,371,091	45,515,268	12,252,195	51,500,174
Trust funds:				
(As shown in detail above).....	BA 6,208,589	6,357,805	1,626,999	6,545,805
	O 6,149,186	6,292,170	1,616,773	6,555,903
Interfund transactions.....	803 BA } -130,109	-145,000	-36,250	-145,000
	O }			
	851 BA } -6,213,019	-6,354,780	-1,626,195	-6,542,280
	O }			
Total Department of the Treasury.	BA 41,364,894	47,588,141	12,174,671	51,394,118
	O 41,177,149	45,307,658	12,206,523	51,368,797

ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION

Federal Funds				
General and special funds:				
Operating expenses:				
(Atomic energy defense activities) 053	BA 1,229,542	1,359,478	368,422	*1,558,140
		#30,000	#23,000	
		#550	#195	
	O 1,218,554	1,303,522	348,075	1,508,610
		#22,500	#17,500	#13,000
(General science and basic research).....251	BA 318,953	358,300	93,530	*381,300
	O 309,766	343,500	90,300	366,900
(Energy).....305	BA 1,162,832	1,839,481	588,386	*2,682,186
		#6,326	#2,232	
		#-21,700	#-4,000	#-90,800
	O 930,128	1,581,797	485,496	2,383,007
		#-21,700	#-4,000	#-90,800
Total, Operating expenses.....	BA 2,711,327	3,572,435	1,071,765	4,530,826
	O 2,458,448	3,229,619	937,371	4,180,717
Special foreign currency program.305	BA	6,650	.....	.....
	O	3,150	500	2,000
Plant and capital equipment: (Atomic energy defense activities) 053	BA 254,818	266,996	60,070	*385,151
		#4,000	.....	.....
	O 287,352	291,109	77,803	311,218
		#4,000	.....	.....
(General science and basic research).....251	BA 62,115	66,100	11,375	*99,700
	O 64,558	56,497	16,890	67,200
(Energy).....305	BA 483,820	595,571	122,571	*981,643
		#6,000	#35,000	.....
	O 354,621	486,993	153,199	713,197
		#4,000	#5,000	#32,000
Total, Plant and capital equipment.	BA 800,753	938,667	229,016	1,466,494
	O 706,531	842,599	252,892	1,123,615
Geothermal resources development fund.....305	BA .....	.....	.....	*50,000
	O .....	.....	.....	4,400

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION—Continued				
Federal Funds—Continued				
Public enterprise funds:				
Synthetic Fuels Commercial Demonstration Fund.....305	BA	*3,000	*1,000	.....
Authority to spend public debt receipts.	BA	*500,000	.....	.....
	O	*3,000	*1,000	.....
Total Federal funds Energy Research and Development Administration.	BA 3,512,080	5,020,752	1,301,781	6,047,320
	O 3,164,979	4,078,368	1,191,763	5,310,732
Trust Funds				
Advances for cooperative work: Permanent.....305	BA 13,389	10,275	2,570	10,275
	O 13,370	10,339	2,570	10,275
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 3,512,080	5,020,752	1,301,781	6,047,320
	O 3,164,979	4,078,368	1,191,763	5,310,732
Trust funds:				
(As shown in detail above).....	BA 13,389	10,275	2,570	10,275
	O 13,370	10,339	2,570	10,275
Deductions for offsetting receipts: Proprietary receipts from the public.....305	BA } -13,389	-10,275	-2,570	-10,275
	O }			
Total trust funds.....	O -19	64	.....	.....
Total Energy Research and Development Administration.	BA 3,512,080	5,020,752	1,301,781	6,047,320
	O 3,164,960	4,078,432	1,191,763	5,310,732

ENVIRONMENTAL PROTECTION AGENCY

Federal Funds				
General and special funds:				
Agency and regional management	BA 60,364	70,758	18,423	87,538
	O 53,868	68,000	15,000	66,000
Energy research and development	BA 134,000	100,550	21,140	*96,973
	O 23,204	120,000	24,000	120,000
Research and development.....304	BA 166,532	166,466	41,823	*159,476
	O 166,608	177,000	56,000	160,000
Abatement and control.....304	BA 286,815	374,925	92,299	*329,544
Contract authority.....	BA 150,000	.....	.....	.....
Liquidation of contract authority....	(26,000)	(65,000)	(19,000)	(49,182)
	O 265,349	392,000	124,000	305,000
Enforcement.....304	BA 51,096	52,721	13,731	*56,561
	O 51,637	53,000	15,000	56,000
Buildings and facilities.....304	BA 1,529	2,100	500	2,100
	O 3	612	1,000	2,000
Construction grants: Contract authority.....	BA 7,666,230	.....	.....	.....
Liquidation of contract authority....	(1,400,000)	(500,000)	(600,000)	(4,100,000)
	O 1,937,575	2,350,000	600,000	3,770,000
Scientific activities overseas (Special foreign currency program).....304	BA	4,000	670	6,000
	O 3,512	5,000	1,000	5,000
Operations, research, and facilities	O 28,691	27,000	2,000	16,000
	304			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
ENVIRONMENTAL PROTECTION AGENCY—Continued				
<i>Federal Funds—Continued</i>				
Public enterprise funds:				
Revolving fund for certification and other services.....304	0	-246	-39	-10
Intragovernmental funds:				
Consolidated working fund.....304	0	487	337	
Total Federal funds	BA 8,516,566	771,520	188,586	718,192
Environmental Protection Agency.	0	2,530,688	3,192,910	4,499,950
<i>Trust Funds</i>				
Miscellaneous trust funds: Permanent, indefinite.....304	BA 0	28	9	
	0	6	90	
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 0	8,516,566	771,520	188,586
	0	2,530,688	3,192,910	4,499,950
Deductions for offsetting receipts:				
Proprietary receipts from the public.....304	BA 0	-206	-310	-76
	0			-310
Total Federal funds.....	BA 0	8,516,360	771,210	188,510
	0	2,530,482	3,192,600	4,499,640
Trust funds:				
(As shown in detail above).....	BA 0	28	9	
	0	6	90	
Deductions for offsetting receipts:				
Proprietary receipts from the public.....304	BA 0	-26	-9	
	0			
Total trust funds.....	BA 0	2	81	
	0	-20		
Total Environmental Protection Agency.	BA 0	8,516,362	771,210	188,510
	0	2,530,462	3,192,681	4,499,640

GENERAL SERVICES ADMINISTRATION

REAL PROPERTY ACTIVITIES				
<i>Federal Funds</i>				
General and special funds:				
Real property miscellaneous accounts:				
(Federal judicial activities).....752	0	2,008	3,100	156
(General property and records management).....804	0	9,128	10,000	210
Total, Real property miscellaneous accounts.	0	11,136	13,100	366
Disposal of surplus real and related personal property, operating expenses.....804	BA 0	7,156	6,000	1,450
	0	5,712	6,180	1,510
Expenses, disposal of surplus real and related personal property (special fund): Permanent, indefinite.....804	BA 0	915	1,500	375
	0	824	1,100	600
Intragovernmental funds:				
Federal buildings fund.....804	0	125,697	35,717	2,032
				-10,324

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
GENERAL SERVICES ADMINISTRATION—Continued				
REAL PROPERTY ACTIVITIES—Continued				
<i>Federal Funds—Continued</i>				
Intragovernmental funds—Continued				
Construction services fund.....804	0	-17,293		
Consolidated working fund, real property activities.....804	0	2,355	-1,213	-303
Total Federal funds Real Property Activities.	BA 0	8,071	7,680	1,885
	0	145,724	37,591	4,205
PERSONAL PROPERTY ACTIVITIES				
<i>Federal Funds</i>				
General and special funds:				
Federal Supply Service, operating expenses.....804	BA 0	166,074	164,866	41,601
	0	151,552	158,694	39,520
Intragovernmental funds:				
General supply fund.....804	BA 0		40,000	
	0	8,311	10,014	-19,997
Working capital fund.....804	0	-199	-95	-8
Total Federal funds Personal Property Activities.	BA 0	166,074	205,533	41,797
	0	159,664	168,613	39,512
RECORDS ACTIVITIES				
<i>Federal Funds</i>				
General and special funds:				
National Archives and Records Service, operating expenses.....804	BA 0	51,294	60,200	15,050
	0	52,625	57,837	15,350
Records declassification.....804	BA 0	1,305	1,350	337
	0	1,276	1,394	352
Total Federal funds Records Activities.	BA 0	52,599	61,594	15,776
	0	53,901	59,231	15,702
<i>Trust Funds</i>				
National archives trust fund (revolving) 804	0	-249	-464	-75
National archives gift fund.....804	BA 0	528	65	21
	0	737	225	21
Total trust funds Records Activities.	BA 0	528	65	21
	0	488	-239	-54
AUTOMATED DATA AND TELECOMMUNICATIONS ACTIVITIES				
<i>Federal Funds</i>				
General and special funds:				
Automated Data and Telecommunications Service, operating expenses.....804	BA 0	7,121	7,250	1,812
	0	7,020	8,051	1,879
Intragovernmental funds:				
Federal telecommunications fund.804	0	-3,165	-5,744	-526

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
GENERAL SERVICES ADMINISTRATION—Continued					
AUTOMATED DATA AND TELECOMMUNICATIONS ACTIVITIES—Continued					
<i>Federal Funds—Continued</i>					
Intragovernmental funds—Continued					
Automatic data processing fund..804	0	-3,117	-6,000	-834	4,500
Total Federal funds Automated Data and Telecommunications Activities.	BA	7,121	7,460	1,885	7,651
	0	738	-3,693	519	9,986
PROPERTY MANAGEMENT AND DISPOSAL ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Property Management and Disposal Service, Operating expenses (special fund): (General property and records management).....804	0	4,494	2,162	175	1,025
Strategic and critical materials...054	0	-548	-500	-125	-500
Intragovernmental funds:					
Consolidated working fund, Emergency health activities....054	0	196	122		
Total Federal funds Property Management and Disposal activities.	0	4,142	1,784	50	525
PREPAREDNESS ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
Federal Preparedness Agency, salaries and expenses.....054	BA	7,650	15,500	3,875	16,380
	0	6,212	15,763	3,966	15,838
Defense mobilization functions of Federal agencies.....054	BA	1,500			
	0	2,052	393		
Expenses, Defense Production Act 054	BA				10,540
	0				10,540
State and local preparedness.....054	0		215		
Public enterprise funds:					
Defense Production Act, loan guarantee activities.....054	0	-29	-27	-7	-27
William Langer Jewel bearing plant revolving fund.....054	0	-320	93	-27	-32
Total Federal funds Preparedness Activities.	BA	9,150	16,010	4,045	26,920
	0	7,915	16,437	3,932	26,319
GENERAL ACTIVITIES					
<i>Federal Funds</i>					
General and special funds:					
General management and agency operations.....804	BA	10,807	12,000	3,000	12,636
	0	9,545	11,635	2,959	12,636
Federal management policy, salaries and expenses.....804	BA	1,748	1,100	275	
	0	1,575	1,145		

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
GENERAL SERVICES ADMINISTRATION—Continued					
GENERAL ACTIVITIES—Continued					
<i>Federal Funds—Continued</i>					
General and special funds—Continued					
Indian trust accounting.....806	BA	2,549	2,600	650	2,702
	0	2,417	2,673	672	2,686
Allowances and office staff for former Presidents.....802	BA	160	275	68	280
	0	150	275	68	280
Expenses, presidential transition..802	BA	100			900
	0	91	9		900
Administrative and staff support services, salaries and expenses 804	BA	47,989	50,572	12,662	65,170
	0	43,917	51,535	12,980	63,828
Consumer information center.....403	BA	996	1,054	264	1,073
	0	814	968	246	984
Refunds under Renegotiation Act: Indefinite.....902	BA		1,000		
	0	10	531	125	390
Office of Administrator, salaries and expenses.....804	0	157	36		
Public enterprise funds:					
Reconstruction Finance Corporation liquidation fund.....804	0	-174	17		
Virgin Islands Corporation liquidation fund.....804	0	-891	-884	-211	-807
Intragovernmental funds:					
Administrative operations fund...804	0	831	185		
Total Federal funds General activities.	BA	64,349	70,256	17,536	82,761
	0	58,442	68,125	16,839	80,897
SUMMARY					
Federal funds:					
(As shown in detail above).....	BA	307,384	368,533	82,924	345,201
	0	430,526	348,088	80,759	315,299
Deductions for offsetting receipts:					
Intrafund transactions.....054	BA	-8,630			
	0				
	902	-3,241			
	0				
Proprietary receipts from the public.....054	BA	-990,852	-124,000	-26,000	-870,000
	0				
	800	-52,130	-37,995	-9,647	-50,115
	0				
	902	-214			
	0				
Total Federal funds.....	BA	-747,703	206,538	47,277	-574,914
	0	-624,541	186,093	45,112	-604,816
Trust funds:					
(As shown in detail above).....	BA	528	65	21	35
	0	488	-239	-54	-359
Total General Services Administration.	BA	-747,175	206,603	47,298	-574,879
	0	-624,053	185,854	45,058	-605,175

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Federal Funds				
General and special funds:				
Research and development: (Manned space flight).....253	BA 1,116,100 O 1,184,345	1,415,400 1,341,600	374,600 349,300	*1,515,425 1,469,200
(Space science, applications, and technology).....254	BA 787,563 O 806,972	838,330 825,800	216,800 200,000	*788,500 828,100
(Supporting space activities)....255	BA 253,500 O 257,010	248,300 260,000	65,400 62,700	*265,900 262,000
(Air transportation).....405	BA 166,400 O 172,060	175,350 180,300	43,800 43,900	*189,100 177,000
Total, Research and development.	BA 2,323,563 O 2,420,387	2,677,380 2,607,700	700,600 655,900	2,758,925 2,736,300
Construction of facilities: (Manned space flight).....253	BA 77,185 O 34,976	47,220 65,600	..... 25,500	*39,825 59,900
(Space science, applications, and technology).....254	BA 19,430 O 8,549	..... 10,400	..... 500	*9,400 7,600
(Supporting space activities)....255	BA 36,295 O 34,968	30,275 32,400	10,750 4,500	*45,845 42,200
(Air transportation).....405	BA 9,745 O 6,814	4,635 6,400	..... 700	*28,950 16,000
Total, Construction of facilities.	BA 142,655 O 85,307	82,130 114,800	10,750 31,200	124,020 125,700
Research and program management: (Manned space flight).....253	BA 317,050 O 315,350	319,600 327,515	90,550 93,730	*335,725 335,700
(Space science, applications, and technology).....254	BA 270,073 O 268,640	274,600 281,400	77,300 80,010	*289,030 289,000
(Supporting space activities)....255	BA 40,054 O 39,840	41,712 42,730	11,233 11,645	*43,100 43,100
(Air transportation).....405	BA 137,698 O 136,967	139,600 143,055	34,595 35,815	*146,200 146,200
Total, Research and program management.	BA 764,875 O 760,797	795,498 794,700	220,795 221,200	814,055 814,000
Total Federal funds National Aeronautics and Space Administration.	BA 3,231,093 O 3,266,491	3,555,008 3,517,200	932,145 908,300	3,697,000 3,676,000
Trust Funds				
Miscellaneous trust funds: Permanent, indefinite.....255	BA 1,723 O 3,931	735 2,900	..... 800	100 2,100
SUMMARY				
Federal funds: (As shown in detail above).....	BA 3,231,093 O 3,266,491	3,555,008 3,517,200	932,145 908,300	3,697,000 3,676,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION—Continued				
SUMMARY—Continued				
Federal funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....250	BA } -1,991 O }	-2,165	-400	-2,000
Total Federal funds.....	BA 3,229,102 O 3,264,500	3,552,843 3,515,035	931,745 907,900	3,695,000 3,674,000
Trust funds:				
(As shown in detail above).....	BA 1,723 O 3,931	735 2,900	..... 800	100 2,100
Deductions for offsetting receipts:				
Proprietary receipts from the public.....255	BA } -1,723 O }	-735	.....	-100
Total trust funds.....	O 2,208	2,165	800	2,000
Total National Aeronautics and Space Administration.	BA 3,229,102 O 3,266,708	3,552,843 3,517,200	931,745 908,700	3,695,000 3,676,000
VETERANS ADMINISTRATION				
Federal Funds				
General and special funds:				
Compensation and pensions:				
(Veterans service-connected compensation).....701	BA 4,654,449 O 4,679,956	4,703,978 4,707,582	1,175,928 1,163,369	5,199,951 5,194,713
(Veterans non-service-connected pension).....701	BA 2,724,136 O 2,739,065	2,824,404 2,826,568	734,840 726,996	2,771,691 2,768,847
(Other veterans income security programs).....701	BA 160,815 O 161,686	171,318 171,454	55,632 55,035	181,758 181,540
Total, Compensation and pensions.....701	BA 7,539,400 O 7,580,708	7,699,700 7,705,604	1,966,400 1,945,400	8,153,400 8,145,100
Readjustment benefits.....702	BA 4,476,229 O 4,591,079	5,414,475 5,275,375	1,039,472 1,022,472	4,873,000 4,900,000
Veterans insurance and indemnities 701	BA 8,750 O 9,055	6,600 6,100	2,450 2,400	7,000 7,800

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
VETERANS ADMINISTRATION—Continued				
<i>Federal Funds—Continued</i>				
General and special funds:—Continued				
Medical care.....703	BA 3,317,520	3,666,711	949,413	4,172,232
		¹ 108,390	¹ 31,235	
		² 18,000	² 9,069	
		³ 71,355	³ 25,353	
		⁴ 30,000	⁴ 130,000	
	0 3,405,059	3,728,030	906,109	4,158,533
		¹ 41,001	² 29,750	³ 3,174
			⁴ 30,000	⁵ 130,000
Medical and prosthetic research ..703	BA 91,377	95,000	24,714	97,433
		¹ 47	¹ 17	
		² 2,309	² 813	
	0 93,196	97,211	25,453	97,433
		¹ 46	¹ 18	
Medical administration and miscellaneous operating expenses 703	BA 37,508	38,528	10,230	39,941
		¹ 381	¹ 134	
		² 670	² 240	
	0 36,187	39,670	10,330	39,913
		¹ 365	¹ 122	² 28
General operating expenses.....705	BA 432,028	462,450	112,164	512,883
		¹ 12,600	¹ 4,800	
		² 400	² 200	
		³ 12,150	³ 4,066	
	0 444,566	472,083	108,860	511,683
		¹ 12,000	¹ 4,636	² 764
Construction of hospital and domiciliary facilities .....703	0 12,728	7,803	1,203	
Construction, major projects.....703	BA 251,127	297,464	15,860	117,531
	0 67,913	99,498	46,034	197,000
Construction, minor projects.....703	BA 51,894	106,426	16,490	93,061
		¹ 469	¹ 170	
	0 38,251	78,388	25,754	105,592
Grants for construction of State extended care facilities .....703	BA 9,700	10,000		10,000
	0 3,441	5,638	1,400	5,217
Grants to the Republic of the Philippines.....703	BA 2,050	2,100	525	2,100
	0 1,975	2,150	525	2,100
Grants for construction and operation of State cemeteries ..705	BA		¹ 5,900	
	0		¹ 4,000	
Assistance for health manpower training institutions.....703	BA 10,000	30,000	8,332	35,000
	0 5,937	42,476	9,084	42,000
Public enterprise funds:				
Loan guaranty revolving fund.....704	BA 1,828			
	0 71,555	5,000	50,000	-161,000
Direct loan revolving fund.....704	0 -41,447	-101,000	-19,000	-210,000
Canteen service revolving fund ....705	0 -304	-1,350	-200	-1,650
Service-disabled veterans insurance fund.....701	0 -1,161	1,600	200	-100
Veterans reopened insurance fund 701	0 -32,387	-32,400	-8,400	-32,000
Education loan fund.....702	BA 74,509			
	0 1,402	2,729	1,164	2,110

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
VETERANS ADMINISTRATION—Continued				
<i>Federal Funds—Continued</i>				
Public enterprise funds:—Continued				
Vocational rehabilitation revolving fund.....702	BA 97			
	0 86	¹ 100		
		¹ 100		
Servicemen's group life insurance fund.....701	0 2,624			
Intragovernmental funds:				
Supply fund: Indefinite.....705	BA	¹ 39,001		
Contract authority, Permanent, indefinite.	BA 20,000			
	0 -17,929	¹ (80,999)	600	9,400
		¹ 65,700		
Consolidated working fund.....705	0 -573			
Total Federal funds Veterans Administration.	BA 16,324,017	19,444,826	4,396,147	17,191,081
	0 16,271,961	18,806,738	4,365,114	16,981,897
Trust Funds				
General post fund, National Homes: Permanent, indefinite.....705	BA 4,001	4,250	1,037	4,500
	0 3,873	4,100	1,150	4,350
National service life insurance fund: Permanent.....701	BA 835,070	865,700	231,700	933,700
	0 730,760	654,700	115,000	682,300
United States Government life insurance fund: Permanent.....701	BA 37,679	37,900	9,600	36,600
	0 85,695	73,500	14,000	68,100
Veterans special life insurance fund 701	0 -41,257	-42,200	-12,500	-45,200
Total trust funds Veterans Administration.	BA 876,750	907,850	242,337	974,800
	0 779,071	690,100	117,650	709,550
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 16,324,017	19,444,826	4,396,147	17,191,081
	0 16,271,961	18,806,738	4,365,114	16,981,897
Deductions for offsetting receipts:				
Proprietary receipts from the public.....700	BA } -2,106	-2,106	-527	-2,106
	0 }			
	902 BA } -39	-39	-10	-39
	0 }			
Total Federal funds.....	BA 16,321,872	19,442,681	4,395,610	17,188,936
	0 16,269,816	18,804,593	4,364,577	16,979,752
Trust funds:				
(As shown in detail above).....	BA 876,750	907,850	242,337	974,800
	0 779,071	690,100	117,650	709,550
Deductions for offsetting receipts:				
Proprietary receipts from the public.....701	BA } -471,778	-476,795	-123,700	-508,257
	0 }			
Total trust funds.....	BA 404,972	431,055	118,637	466,543
	0 307,293	213,305	-6,050	201,293
Interfund transactions.....701	BA } -2,101	-2,025	-506	-1,905
	0 }			
Total Veterans Administration....	BA 16,724,743	19,871,711	4,513,741	17,653,574
	0 16,575,008	19,015,873	4,358,021	17,179,140

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES				
ACTION				
<i>Federal Funds</i>				
General and special funds:				
Operating expenses, international programs (Peace Corps).....151	BA 77,687	80,826 D447	25,729 D194	67,155
	O 86,272	77,854	23,771	65,315
Operating expenses, domestic programs.....451	BA 100,000	101,089 D329	20,925 D152	93,902
	O 91,776	112,247	26,196	92,697
<i>Trust Funds</i>				
Miscellaneous trust funds: Permanent, indefinite.....151	BA 203	245	61	245
	O 348	245	61	245
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA 177,687	182,691	47,000	161,057
	O 178,048	190,101	49,967	158,012
Deductions for offsetting receipts: Proprietary receipts from the public.....150	BA } -27	-26	-7	-26
	O } 902			
	BA } -1			
	O }			
Total Federal funds.....	BA 177,659	182,665	46,993	161,031
	O 178,020	190,075	49,960	157,986
<i>Trust funds:</i> (As shown in detail above).....				
	BA 203	245	61	245
	O 348	245	61	245
Deductions for offsetting receipts: Proprietary receipts from the public.....151	BA } -119	-125	-31	-125
	O }			
Total trust funds.....	BA 84	120	30	120
	O 229	120	30	120
Total Action.....	BA 177,743	182,785	47,023	161,151
	O 178,249	190,195	49,990	158,106
ADMINISTRATIVE CONFERENCE OF THE UNITED STATES				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....751	BA 750	785	196	880
	O 752	765	286	800
Intragovernmental funds:				
Consolidated working fund.....751	O 19			
Total Administrative Conference of the United States.	BA 750	785	196	880
	O 771	765	286	800
ADVISORY COMMITTEE ON FEDERAL PAY				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....805	BA 130	135	34	215
	O 83	106	46	198

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
AMERICAN BATTLE MONUMENTS COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....705	BA 4,779	5,012 D362	1,450	5,824
	O 4,731	5,254	1,400	5,783
<i>Trust Funds</i>				
Contributions: Permanent, indefinite.....705	BA 12	34	7	34
	O 21	34	7	34
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA 4,779	5,374	1,450	5,824
	O 4,731	5,254	1,400	5,783
Deductions for offsetting receipts: Proprietary receipts from the public.....700	BA } -3	-3		-3
	O }			
Total Federal funds.....	BA 4,776	5,371	1,450	5,821
	O 4,728	5,251	1,400	5,780
<i>Trust funds:</i> (As shown in detail above).....				
	BA 12	34	7	34
	O 21	34	7	34
Total American Battle Monuments Commission.	BA 4,788	5,405	1,457	5,855
	O 4,749	5,285	1,407	5,814
ARMS CONTROL AND DISARMAMENT AGENCY				
<i>Federal Funds</i>				
General and special funds:				
Arms control and disarmament activities.....152	BA 9,410	10,500 D230	2,700 D80	11,800
	O 9,726	10,430	2,880	11,200
BOARD FOR INTERNATIONAL BROADCASTING				
<i>Federal Funds</i>				
General and special funds:				
Grants and expenses.....153	BA 49,800	64,500	17,968	63,385
	O 49,858	63,018	18,468	54,383
CABINET COMMITTEE ON OPPORTUNITIES FOR SPANISH-SPEAKING PEOPLE				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....506	BA 500			
	O 499	17		
CENTRAL INTELLIGENCE AGENCY				
<i>Federal Funds</i>				
General and special funds:				
Payment to the Central Intelligence Agency retirement and disability fund: Indefinite.....054	BA			28,300
	O			28,300

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued					
CIVIL AERONAUTICS BOARD					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....405	BA	17,610	19,295	4,750	21,654
			⁰ 588	⁰ 200	
	O	17,437	19,800	4,934	21,654
Payments to air carriers.....405	BA	67,728	60,695	15,150	80,007
	O	63,581	71,883	18,141	72,967
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	85,338	80,578	20,100	101,661
	O	81,018	91,683	23,075	94,621
Deductions for offsetting receipts:					
Proprietary receipts from the public.....400	BA } O }	-126	-131	-33	-136
	BA } O }	-8	-8	-1	-3
	O }				
	BA } O }				
	O }				
Total Civil Aeronautics Board	BA	85,204	80,439	20,066	101,522
	O	80,884	91,544	23,041	94,482
CIVIL SERVICE COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....805	BA	92,850	95,200	23,775	102,328
			⁰ 2,333	⁰ 930	
	O	86,869	101,899	24,590	102,281
Limitation payable under trust funds.....		(18,781)	(20,843)	(5,248)	(24,365)
			⁰ (545)	⁰ (180)	
Government payment for annuitants, employees health benefits.....551	BA	264,817	338,650	94,437	451,844
			⁰ 9,319	⁰ 4,407	
	O	251,000	338,650	94,437	451,844
			⁰ 9,319	⁰ 4,407	
Payment to civil service retirement and disability fund.....805	BA	1,326,933	1,280,970	245	2,874,955
			⁰ 236,895		
				^J -2,954	
					^J 4,279,672
Permanent, indefinite.....	BA	2,465,349	3,203,397	245	7,154,627
	O	3,792,282	4,484,367		7,154,627
			⁰ 236,895		
				^J -2,954	
Federal Labor Relations Council: Salaries and expenses.....805	BA	1,007	1,255	317	1,565
			⁰ 43	⁰ 13	
	O	1,008	1,286	327	1,547
Intergovernmental personnel assistance.....806	BA	15,000	15,000	4,000	10,000
	O	14,731	16,000	4,000	10,000
Intragovernmental funds:					
Revolving fund.....805	O	-56	888	63	
<i>Trust Funds</i>					
Civil service retirement and disability fund.....602	BA		⁰ 236,895		^J -313
	BA				
Permanent, indefinite.....	BA	11,360,556	12,695,774	2,099,362	15,826,091
	O	7,071,144	8,439,169	2,311,825	10,092,896
					^J -69,271
Employees health benefits fund (trust revolving fund).....551	O	-63,079	-9,350	-16,074	-75,502

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued					
CIVIL SERVICE COMMISSION—Continued					
<i>Trust Funds—Continued</i>					
Employees life insurance fund (trust revolving fund).....602	O	-303,660	-411,545	-93,143	-398,725
Retired employees health benefits fund (trust revolving fund).....551	O	5,793	5,192	1,746	7,048
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	4,165,956	5,183,062	128,124	7,717,410
	O	4,145,834	5,189,304	128,069	7,717,345
Deductions for offsetting receipts:					
Proprietary receipts from the public.....800	BA } O }	-82	-190	-48	-190
	BA } O }	-4	-10	-2	-10
	O }				
	BA } O }				
	O }				
Total Federal funds.....	BA	4,165,870	5,182,862	128,074	7,717,210
	O	4,145,748	5,189,104	128,019	7,717,145
Trust funds:					
(As shown in detail above).....	BA	11,360,556	12,932,669	2,099,362	15,825,778
	O	6,710,198	8,023,466	2,204,354	9,556,446
Deductions for offsetting receipts:					
Intrafund transactions.....602	BA } O }	-27,427	-5,337	-3,250	-5,694
	BA } O }				
	O }				
Total trust funds.....	BA	11,333,129	12,927,332	2,096,112	15,820,084
	O	6,682,771	8,018,129	2,201,104	9,550,752
Interfund transactions.....805	BA } O }	-3,792,282	-4,721,262	-245	-7,151,673
	BA } O }				
	O }				
Total Civil Service Commission..	BA	11,706,717	13,388,932	2,223,941	16,385,621
	O	7,036,237	8,485,971	2,328,878	10,116,224
COMMISSION OF FINE ARTS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....451	BA	176	198	45	215
			⁰ 5	⁰ 2	
	O	175	195	45	218
COMMISSION ON CIVIL RIGHTS					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....751	BA	7,000	7,700	1,925	9,540
			⁰ 276	⁰ 178	
	O	6,920	7,920	2,265	9,444
			⁰ 193	⁰ 68	
			⁰ 264	⁰ 181	
					⁰ 19
COMMITTEE FOR PURCHASE OF PRODUCTS AND SERVICES OF THE BLIND AND OTHER SEVERELY HANDICAPPED					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....505	BA	252	255	64	316
			⁰ 6		
	O	237	257	68	302

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
COMMODITY FUTURES TRADING COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....403	BA 4,168	11,193	2,798	11,615
		^H 290	^H 104	
	O 1,102	12,179	2,823	11,749
COMMUNITY SERVICES ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Community services program: (Community development).....451	BA 579,200	426,450	93,250	334,000
		^H -2,500		
	O 529,935	509,250	129,750	365,000
		^H -1,000	^H -1,500	
(Elementary, secondary, and vocational education).....501	O 16,612			
(Training and employment).....504	O 7			
Total, Community services program.	BA 579,200	423,950	93,250	334,000
	O 546,554	508,250	128,250	365,000
Summary				
Federal funds:				
(As shown in detail above).....	BA 579,200	423,950	93,250	334,000
	O 546,554	508,250	128,250	365,000
Deductions for offsetting receipts: Proprietary receipts from the public.....450	BA } -57	-30	-5	-30
	O }			
902	BA } -181	-150	-30	-150
	O }			
Total Community Services Administration.	BA 578,962	423,770	93,215	333,820
	O 546,316	508,070	128,215	364,820
CONSUMER PRODUCT SAFETY COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....553	BA 36,954	41,820	10,355	*37,000
		^H -5,225	^H -1,206	
	O 34,213	48,109	12,653	39,802
		^H -4,000	^H -1,153	^H -1,278
Summary				
Federal funds:				
(As shown in detail above).....	BA 36,954	36,595	9,149	37,000
	O 34,213	44,109	11,500	38,524
Deductions for offsetting receipts: Proprietary receipts from the public.....550	BA } -2	-1		-1
	O }			
Total Consumer Product Safety Commission.	BA 36,952	36,594	9,149	36,999
	O 34,211	44,108	11,500	38,523
CORPORATION FOR PUBLIC BROADCASTING				
<i>Federal Funds</i>				
General and special funds:				
Public broadcasting fund.....503	BA 62,000	70,000	17,500	70,000
	O 62,000	70,000	17,500	70,000

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
DISTRICT OF COLUMBIA				
<i>Federal Funds</i>				
General and special funds:				
Federal payment to District of Columbia.....852	BA 231,800	259,688	64,922	282,707
	O 231,800	259,688	64,922	282,707
Loans to District of Columbia for capital outlay.....451	BA 152,600	248,153		114,187
	O 192,106	201,336	41,579	185,136
Advances to stadium sinking fund, armory board: 451				
Authority to spend public debt receipts, Permanent, indefinite.	BA 832	832		832
	O 832	832		832
Repayable advances to the District of Columbia general fund: Permanent, indefinite.....852	BA 40,000	40,000	40,000	40,000
	O 40,000	40,000	40,000	40,000
Summary				
Federal funds:				
(As shown in detail above).....	BA 425,232	548,673	104,922	437,726
	O 464,738	501,856	146,501	508,675
Deductions for offsetting receipts: Proprietary receipts from the public.....450	BA } -10,425	-12,286		-14,722
	O }			
852	BA } -25,000	-60,000	-40,000	-60,750
	O }			
Total District of Columbia.....	BA 389,807	476,387	64,922	362,254
	O 429,313	429,570	106,501	433,203
EMERGENCY LOAN GUARANTEE BOARD				
<i>Federal Funds</i>				
Public enterprise funds:				
Emergency loan guarantee fund..403	O -7,144	-6,399	-1,201	-4,507
ENERGY INDEPENDENCE AUTHORITY				
<i>Federal Funds</i>				
General and special funds:				
Adjustment for net earnings or losses, Energy Independence Authority.....305	BA			*42,000
	O			*42,000
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....751	BA 55,082	63,040	18,290	70,100
		^H 1,619	^H 619	
	O 56,131	62,988	17,869	68,035
Summary				
Federal funds:				
(As shown in detail above).....	BA 55,082	64,659	18,909	70,100
	O 56,131	62,988	17,869	68,035
Deductions for offsetting receipts: Proprietary receipts from the public.....750	BA } -10	-10		-10
	O }			
Total Equal Employment Opportunity Commission.	BA 55,072	64,649	18,909	70,090
	O 56,121	62,978	17,869	68,025

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
EXPORT-IMPORT BANK OF THE UNITED STATES				
<i>Federal Funds</i>				
Public enterprise funds:				
Export-Import Bank of the United States fund: 155				3,348,300
Authority to spend agency debt receipts, Permanent, indefinite.	BA			1,305,947
Limitation on administrative expenses.	O			(12,081)
Limitation on program activity.....				(6,334,443)
FARM CREDIT ADMINISTRATION				
<i>Federal Funds</i>				
Public enterprise funds:				
Revolving fund for administrative expenses.....351	O	-210	122	-202
Limitation on administrative expenses.		(6,352)	(7,089) ^ (410) ^ (172)	(1,841) ^ (64)
Summary				
Federal funds: (As shown in detail above).....	O	-210	122	-202
Deductions for offsetting receipts: Proprietary receipts from the public.....350	BA } O }	-2	-2	-2
Total Farm Credit Administration.	BA O	-2 -212	-2 120	-2 -204
FEDERAL COMMUNICATIONS COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....403	BA	46,900	49,813 ^900	12,436 ^200
	O	47,964	50,780	12,731
Summary				
Federal funds: (As shown in detail above).....	BA O	46,900 47,964	50,713 50,780	12,636 12,731
Deductions for offsetting receipts: Proprietary receipts from the public.....400	BA } O }	-25	-18	-5
Total Federal Communications Commission.	BA O	46,875 47,939	50,695 50,762	12,631 12,726
FEDERAL DEPOSIT INSURANCE CORPORATION				
<i>Trust Funds</i>				
Federal Deposit Insurance Corporation fund (trust revolving fund).....401	O	-407,682	-607,858	-73,686
FEDERAL ENERGY ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....305	BA	130,035	142,992 ^54,900	25,283 ^100
	O	120,697	147,500 ^49,900	14,775 ^100
				101,397 ^53,456 126,000 ^58,642

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
FEDERAL ENERGY ADMINISTRATION—Con.				
<i>Summary</i>				
Federal funds: (As shown in detail above).....				
	BA	130,035	197,892	25,183
	O	120,697	197,400	14,675
Deductions for offsetting receipts: Proprietary receipts from the public.....300	BA } O }	-26		
Total Federal Energy Administration.	BA O	130,009 120,671	197,892 197,400	25,183 14,675
FEDERAL HOME LOAN BANK BOARD				
<i>Federal Funds</i>				
General and special funds:				
Interest adjustment payments.....401	O	2,478	2,541	784
Public enterprise funds:				
Federal Home Loan Bank Board revolving fund: 401				
Authority to spend public debt receipts, Current, indefinite.	BA	2,000,000		
Limitation on administrative expenses.	O	1,237,352 (10,677)	303,077 (14,665) ^ (879) ^ (385)	-15,245 (3,650) ^ (200) ^ (123)
Limitation on nonadministrative expenses.		(20,936)	(19,585) ^ (596)	(4,900) ^ (183)
Federal Savings and Loan Insurance Corporation fund.....401	O	-315,630	-312,275 ^879	-84,306 ^220
Total Federal Home Loan Bank Board.	BA O	2,000,000 924,200	-5,778	-98,547
FEDERAL MARITIME COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....406	BA	7,400	7,840 ^226	1,960 ^79
	O	7,250	8,068	2,015
Summary				
Federal funds: (As shown in detail above).....	BA O	7,400 7,250	8,066 8,068	2,039 2,015
Deductions for offsetting receipts: Proprietary receipts from the public.....400	BA } O }	-22	-21	-6
Total Federal Maritime Commission.	BA O	7,378 7,228	8,045 8,047	2,033 2,009
FEDERAL MEDIATION AND CONCILIATION SERVICE				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....505	BA	16,245	18,250 ^428	4,800 ^150
	O	15,498	17,754	5,059
				20,328 20,328

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
FEDERAL MEDIATION AND CONCILIATION SERVICE—Continued				
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA 16,245 O 15,498	18,678 17,754	4,950 5,059	20,328 20,328
Deductions for offsetting receipts: Proprietary receipts from the public.....500	BA } -1 O }	-1		-1
Total Federal Mediation and Conciliation Service.	BA 16,244 O 15,497	18,677 17,753	4,950 5,059	20,327 20,327
FEDERAL METAL AND NONMETALLIC MINE SAFETY BOARD OF REVIEW				
<i>Federal Funds</i>				
General and special funds: Salaries and expenses.....553	BA 60 O 46		2	
FEDERAL POWER COMMISSION				
<i>Federal Funds</i>				
General and special funds: Salaries and expenses.....305	BA 33,097 O 34,344	35,610 37,503	8,558 8,329	41,582 41,455
Payments to States under Federal Power Act (special fund): Permanent, indefinite.....852	BA 84 O 80	85 84	85	85
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA 33,181 O 34,424	36,679 37,587	8,891 8,414	41,667 41,540
Deductions for offsetting receipts: Proprietary receipts from the public.....300	BA } -17 O }	-15	-4	-13
Total Federal Power Commission.	BA 33,164 O 34,407	36,664 37,572	8,887 8,410	41,654 41,527
FEDERAL TRADE COMMISSION				
<i>Federal Funds</i>				
General and special funds: Salaries and expenses.....403	BA 38,983 O 38,732	45,927 46,889	12,000 12,682	52,833 52,591
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA 38,983 O 38,732	47,091 46,889	12,421 12,682	52,833 52,591
Deductions for offsetting receipts: Proprietary receipts from the public.....400	BA } -29 O }	-29	-7	-29
Total Federal Trade Commission	BA 38,954 O 38,703	47,062 46,860	12,414 12,675	52,804 52,562

See footnotes at end of table

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
FOREIGN CLAIMS SETTLEMENT COMMISSION				
<i>Federal Funds</i>				
General and special funds: Salaries and expenses.....152	BA 1,260 O 1,090	1,400 1,343	375 605	800 744
Payment of Vietnam prisoner of war claims.....152	O 181	330	25	150
Total Foreign Claims Settlement Commission.	BA 1,260 O 1,271	1,400 1,673	375 630	800 894
HISTORICAL AND MEMORIAL COMMISSIONS				
<i>Harry S Truman Scholarship Foundation</i>				
<i>Federal Funds</i>				
General and special funds: Payment to the Harry S Truman memorial scholarship trust fund 502	BA O 10,000	10,000		
<i>Trust Funds</i>				
Harry S Truman memorial scholarship trust fund.....502	O 502	-10,282	40	42
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA O 10,000	10,000		
Trust funds: (As shown in detail above).....	O 502	-10,282	40	42
Total Harry S Truman Scholarship Foundation.	BA O -282	10,000	40	42
<i>Japan-United States Friendship Commission</i>				
<i>Federal Funds</i>				
General and special funds: Japan-United States friendship trust fund.....153	BA 153	18,000		
<i>American Revolution Bicentennial Administration</i>				
<i>Federal Funds</i>				
General and special funds: Salaries and expenses.....806	BA 9,686 O 11,939	9,462 21,179	1,743 3,543	1,965 2,165
Commemorative activities (special fund): Permanent.....806	BA 6,178 O 5,811	11,400 11,000	2,020 1,854	3,200 3,700
<i>Trust Funds</i>				
Gifts and donations: Permanent.....806	BA 5 O 12	7		
<i>Summary</i>				
Federal funds: (As shown in detail above).....	BA 15,864 O 17,750	20,862 32,179	3,763 5,397	5,165 5,865

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
HISTORICAL AND MEMORIAL COMMISSIONS —Continued				
<i>American Revolution Bicentennial Administration—Continued</i>				
<i>Summary—Continued</i>				
Federal funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....806	BA } -6,183	-11,400	-2,020	-3,200
	O }			
Total Federal funds.....	BA <u>9,681</u>	<u>9,462</u>	<u>1,743</u>	<u>1,965</u>
	O <u>11,567</u>	<u>20,779</u>	<u>3,377</u>	<u>2,665</u>
Trust funds:				
(As shown in detail above).....	BA 5	7		
	O 12			
Total American Revolution Bicentennial Administration.	BA <u>9,686</u>	<u>9,469</u>	<u>1,743</u>	<u>1,965</u>
	O <u>11,567</u>	<u>20,791</u>	<u>3,377</u>	<u>2,665</u>
Other Historical and Memorial Agencies				
Federal Funds				
General and special funds:				
Franklin Delano Roosevelt Memorial Commission.....806	BA		6	29
	O 14	24	6	36
Miscellaneous appropriations.....806	O 25	14		
Trust Funds				
Civil War Centennial Commission: Donations.....806	O	1		
Summary				
Federal funds:				
(As shown in detail above).....	BA		6	29
	O 39	38	6	36
Trust funds:				
(As shown in detail above).....	O	1		
Total Other Historical and Memorial Agencies.	BA		6	29
	O 39	39	6	36
Total Federal funds Historical and Memorial Commissions.	BA <u>9,681</u>	<u>37,462</u>	<u>1,749</u>	<u>1,994</u>
	O <u>11,606</u>	<u>30,817</u>	<u>3,383</u>	<u>2,701</u>
Total trust funds Historical and Memorial Commissions.	BA 5	7		
	O -10,269	40		42
INDIAN CLAIMS COMMISSION				
Federal Funds				
General and special funds:				
Salaries and expenses.....752	BA 1,324	1,411	352 ¹⁵	1,530
	O 1,243	1,411	367	1,530

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
INTERGOVERNMENTAL AGENCIES				
<i>Advisory Commission on Intergovernmental Relations</i>				
Federal Funds				
General and special funds:				
Salaries and expenses.....806	BA 1,184	1,200	300 ⁰⁶	1,402
	O 1,060	1,387	306	1,402
Intragovernmental funds:				
Consolidated working fund.....806	O -391	402		
Trust Funds				
Contributions: Permanent, indefinite	BA 2	6	2	10
	O -9	31	2	10
Summary				
Federal funds:				
(As shown in detail above).....	BA 1,184	1,200	306	1,402
	O 669	1,789	306	1,402
Trust funds:				
(As shown in detail above).....	BA 2	6	2	10
	O -9	31	2	10
Total Advisory Commission on Intergovernmental Relations.	BA <u>1,186</u>	<u>1,206</u>	<u>308</u>	<u>1,412</u>
	O <u>660</u>	<u>1,820</u>	<u>308</u>	<u>1,412</u>
Appalachian Regional Commission				
Federal Funds				
General and special funds:				
Salaries and expenses.....452	BA 1,747	1,830 ⁴⁴	480 ¹⁶	1,897
	O 1,545	1,874	496	1,897
Intragovernmental funds:				
Consolidated working fund.....452	O -220	674		
Trust Funds				
Miscellaneous trust fund accounts: Permanent, indefinite.....452	BA 3,151	3,370	891	3,421
	O 2,961	3,440	891	3,465
Summary				
Federal funds:				
(As shown in detail above).....	BA 1,747	1,874	496	1,897
	O 1,325	2,548	496	1,897
Trust funds:				
(As shown in detail above).....	BA 3,151	3,370	891	3,421
	O 2,961	3,440	891	3,465
Deductions for offsetting receipts:				
Proprietary receipts from the public.....452	BA } -1,450	-1,560	-414	-1,573
	O }			
Total trust funds.....	BA <u>1,701</u>	<u>1,810</u>	<u>477</u>	<u>1,848</u>
	O <u>1,511</u>	<u>1,880</u>	<u>477</u>	<u>1,892</u>
Interfund transactions.....452	BA } -1,700	-1,810	-477	-1,848
	O }			
Total Appalachian Regional Commission.	BA <u>1,748</u>	<u>1,874</u>	<u>496</u>	<u>1,897</u>
	O <u>1,136</u>	<u>2,618</u>	<u>496</u>	<u>1,941</u>

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
OTHER INDEPENDENT AGENCIES—Continued					
INTERGOVERNMENTAL AGENCIES—Continued					
<i>Delaware River Basin Commission</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....301 BA	77	79	19	83	
		72	71		
	O	76	82	84	
Contribution.....301 BA	238	215	53	198	
	O	209	177	198	
Total Delaware River Basin Commission.	BA	315	296	73	281
	O	285	259	73	282
<i>Interstate Commission on the Potomac River Basin</i>					
<i>Federal Funds</i>					
General and special funds:					
Contribution.....304 BA	52	52	13		
	O	52	52	13	
<i>Susquehanna River Basin Commission</i>					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....301 BA	77	79	19	83	
		72	71		
	O	75	84	83	
Contribution.....301 BA	150	150	38	150	
	O	150	150	38	
Total Susquehanna River Basin Commission.	BA	227	231	58	233
	O	225	234	57	233
<i>Washington Metropolitan Area Transit Authority</i>					
<i>Federal Funds</i>					
General and special funds:					
Federal contribution.....404 BA	36,529	48,845	26,700	26,174	
Permanent.....BA	90,360	50,879		90,059	
	O	175,306	181,600	39,600	184,574
Summary					
Federal funds:					
(As shown in detail above).....BA	130,414	103,377	27,646	120,046	
	O	177,862	186,482	40,545	188,388
Trust funds:					
(As shown in detail above).....BA	3,153	3,376	893	3,431	
	O	2,952	3,471	893	3,475
Deductions for offsetting receipts:					
Proprietary receipts from the public.....452 BA	-1,450	-1,560	-414	-1,573	
	O				
Total trust funds.....BA	1,703	1,816	479	1,858	
	O	1,502	1,911	479	1,902
Interfund transactions.....452 BA	-1,700	-1,810	-477	-1,848	
	O				
Total Intergovernmental Agencies.	BA	130,417	103,383	27,648	120,056
	O	177,664	186,583	40,547	188,442

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
OTHER INDEPENDENT AGENCIES—Continued					
INTERNATIONAL TRADE COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....152 BA	8,900	10,400	2,675	11,539	
			111		
	O	8,296	10,413	2,799	11,494
INTERSTATE COMMERCE COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....404 BA	44,970	49,330	12,290	54,676	
		1,500	500		
	O	46,148	50,676	12,790	54,676
Payments for directed rail service.....404 BA		15,000			
	O		1,000	300	5,500
Summary					
Federal funds:					
(As shown in detail above).....BA	44,970	65,830	12,790	54,676	
	O	46,148	51,676	13,090	60,176
Deductions for offsetting receipts:					
Proprietary receipts from the public.....400 BA	-2,186	-176	-36	-176	
	O				
Total Interstate Commerce Commission.	BA	42,784	65,654	12,754	54,500
	O	43,962	51,500	13,054	60,000
LEGAL SERVICES CORPORATION					
<i>Federal Funds</i>					
General and special funds:					
Payment to the Legal Services Corporation.....751 BA		88,000	24,630	80,000	
	O		85,000	24,066	82,757
MARINE MAMMAL COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....302 BA	750	900	225	1,900	
	O	528	919	275	919
NATIONAL CAPITAL PLANNING COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....451 BA	1,777	1,871	419	1,904	
	O	1,742	1,871	419	1,904
NATIONAL CENTER FOR PRODUCTIVITY AND QUALITY OF WORKING LIFE					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....403 BA	2,000	2,000	500	5,000	
	O	1,371	2,079	590	4,660
NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....503 BA	409	468	117	517	
	O	449	419	114	499

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued					
NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE—Continued					
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	409	468	117	517
	O	449	419	114	499
Trust funds:					
Deductions for offsetting receipts:					
Proprietary receipts from the public.....503	BA } O }	1			
Total trust funds.....	BA O	1 1			
Total National Commission on Libraries and Information Science.....	BA O	410 450	468 419	117 114	517 499
NATIONAL COUNCIL ON INDIAN OPPORTUNITY					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....452	O	23			
NATIONAL CREDIT UNION ADMINISTRATION					
<i>Federal Funds</i>					
Public enterprise funds:					
Operating fund.....401	O	-14	-141	-147	-48
Credit union share insurance fund 401	O	-13,523	-16,227	-4,483	-21,131
Total National Credit Union Administration.....	O	-13,537	-16,368	-4,630	-21,179
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....503	BA	145,283	157,410	56,914	170,000
Current, indefinite.....	BA O	14,000 118,687	15,000 162,317	1,000 56,000	15,000 176,028
Intragovernmental funds:					
Consolidated working fund.....503	O	35	51		
<i>Trust Funds</i>					
Gifts and donations: Permanent, indefinite.....503	BA O	9,361 9,361	20,660 20,660	1,000 1,000	15,000 15,000
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	159,283	172,410	57,914	185,000
	O	118,722	162,368	56,000	176,028
Deductions for offsetting receipts:					
Proprietary receipts from the public.....902	BA } O }	-2			
Total Federal funds.....	BA O	159,281 118,720	172,410 162,368	57,914 56,000	185,000 176,028

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code		1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES—Continued					
<i>Summary—Continued</i>					
Trust funds:					
(As shown in detail above).....	BA	9,361	20,660	1,000	15,000
	O	9,361	20,660	1,000	15,000
Total National Foundation on the Arts and the Humanities.....	BA O	168,642 128,081	193,070 183,028	58,914 57,000	200,000 191,028
NATIONAL LABOR RELATIONS BOARD					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses: Indefinite.505	BA	62,669	68,499 ^{c18}	17,127 ^{c7}	78,204
	O	61,100	72,449 ^{d1,813}	16,406 ^{d645}	77,249
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	62,669	70,330	17,779	78,204
	O	61,100	72,449	16,406	77,249
Deductions for offsetting receipts:					
Proprietary receipts from the public.....500	BA } O }	-211	-222	-56	-235
Total National Labor Relations Board.....	BA O	62,458 60,889	70,108 72,227	17,723 16,350	77,969 77,014
NATIONAL MEDIATION BOARD					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....505	BA	3,236	3,405 ^{d91}	850 ^{d33}	3,806
	O	3,119	3,485	883	3,596
<i>Summary</i>					
Federal funds:					
(As shown in detail above).....	BA	3,236	3,496	883	3,806
	O	3,119	3,485	883	3,596
Deductions for offsetting receipts:					
Proprietary receipts from the public.....500	BA } O }	-12	-18	-5	-20
Total National Mediation Board.....	BA O	3,224 3,107	3,478 3,467	878 878	3,586 3,576
NATIONAL SCIENCE FOUNDATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....251	BA	711,570	710,000 ^{c11}	167,134 ^{c4}	796,000
	O	657,885	716,071 ^{d1,159}	217,816 ^{d389}	728,000
Scientific activities (special foreign currency program).....251	BA O	4,850 2,775	4,000 5,000	500 600	6,000 6,000
Intragovernmental funds:					
Consolidated working fund.....251	O	-211	-700	1,900	-700

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
OTHER INDEPENDENT AGENCIES—Continued					
NATIONAL SCIENCE FOUNDATION—Continued					
<i>Trust Funds</i>					
Donations: Permanent, indefinite.....251	BA O	3,193 1,922	3,000 1,000	3,000 1,000	
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA O	716,420 660,449	715,400 720,371	168,105 220,316	802,000 733,300
Deductions for offsetting receipts:					
Proprietary receipts from the public.....250	BA O }	-193	-278	-107	-278
902	BA O }	-14	-22	-9	-22
Total Federal funds.....	BA O	716,213 660,242	715,100 720,071	167,989 220,200	801,700 733,000
Trust funds: (As shown in detail above).....	BA O	3,193 1,922	3,000 1,000	300 1,000	3,000 1,000
Total National Science Foundation.	BA O	719,406 662,164	718,100 721,071	167,989 220,500	804,700 734,000
NATIONAL TRANSPORTATION SAFETY BOARD					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....407	BA O	9,640 8,628	11,260 12,000	3,095 3,040	12,000 11,900
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA O	9,640 8,628	11,260 12,000	3,095 3,040	12,000 11,900
Deductions for offsetting receipts:					
Proprietary receipts from the public.....400	BA O }	-13	-13	-3	-13
Total National Transportation Safety Board.	BA O	9,627 8,615	11,247 11,987	3,092 3,037	11,987 11,887
NUCLEAR REGULATORY COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....305	BA O	135,165 86,017	215,423 200,264	51,425 51,790	249,430 236,430
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA O	135,165 86,017	217,590 200,264	52,175 51,790	249,430 236,430
Deductions for offsetting receipts:					
Proprietary receipts from the public.....300	BA O }	-2			
Total Nuclear Regulatory Commission.	BA O	135,163 86,015	217,590 200,264	52,175 51,790	249,430 236,430

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
OTHER INDEPENDENT AGENCIES—Continued					
OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....553	BA O	5,512 5,292	5,675 5,862	1,418 1,550	6,280 6,249
PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION					
<i>Federal Funds</i>					
General and special funds:					
Salaries and expenses.....451	BA BA O	824 1,256 841	1,256 1,214	314 484	1,425 25,000 21,196
Authority to spend public debt receipts.	O				
Public enterprise funds:					
Pennsylvania Avenue Development Fund.....451	BA O				11,450 3,639
Total Pennsylvania Avenue Development Corporation.	BA O	824 841	1,256 1,214	314 484	37,875 24,835
POSTAL SERVICE					
<i>Federal Funds</i>					
General and special funds:					
Payment to the Postal Service fund 402	BA O	1,874,741 1,877,112	1,587,185 1,587,185	416,481 416,481	1,458,804 1,458,804
			¹ 102,642 ¹ 102,642	¹ 14,649 ¹ 14,649	
RAILROAD RETIREMENT BOARD					
<i>Federal Funds</i>					
General and special funds:					
Payments to.....601	BA O	3,516 3,516	250,000 250,000		250,000 250,000
Regional rail transportation protective account.....604	BA O		37,600 37,600	10,030 10,030	40,000 40,000
<i>Trust Funds</i>					
Railroad retirement account: Indefinite 601	BA				35,000
Permanent, indefinite.....	BA O	2,775,956 3,077,289	3,274,330 3,474,007	494,400 902,335	3,735,600 3,678,238
Limitation on salaries and expenses..	O	(25,758)	(28,703) ¹ (789)	(7,176) ¹ (280)	(33,723)
<i>Summary</i>					
Federal funds: (As shown in detail above).....	BA O	3,516 3,516	287,600 287,600	10,030 10,030	290,000 290,000
Trust funds: (As shown in detail above).....	BA O	2,775,956 3,077,289	3,274,330 3,474,007	494,400 902,335	3,770,600 3,678,238

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
RAILROAD RETIREMENT BOARD—Continued				
<i>Summary—Continued</i>				
Trust funds—Continued				
Deductions for offsetting receipts:				
Intrafund transactions.....902	BA } 5,748	6,818	5,700	
	O }			
Total trust funds.....	BA 2,781,704	3,281,148	500,100	3,770,600
	O 3,083,037	3,480,825	908,035	3,678,238
Interfund transactions.....601	BA } -3,516	-250,000		-250,000
	O }			
Total Railroad Retirement Board.....	BA 2,781,704	3,318,748	510,130	3,810,600
	O 3,083,037	3,518,425	918,065	3,718,238
RENEGOTIATION BOARD				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....054	BA 5,298	5,400	1,335	6,370
	O 5,406	5,525	1,386	6,308
		¹¹⁵	¹⁶²	
		¹⁷⁸	⁶¹	
		¹¹³	¹⁴⁷	
<i>Summary</i>				
Federal funds:				
(As shown in detail above).....	BA 5,298	5,693	1,558	6,370
	O 5,406	5,638	1,533	6,308
Deductions for offsetting receipts:				
Proprietary receipts from the public.....050	BA } -2			
	O }			
Total Renegotiation Board.....	BA 5,296	5,693	1,558	6,370
	O 5,404	5,638	1,533	6,308
SECURITIES AND EXCHANGE COMMISSION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....403	BA 44,427	47,885	12,675	52,198
	O 44,419	51,570	12,240	51,925
		^{1,406}	⁵⁰²	
<i>Summary</i>				
Federal funds:				
(As shown in detail above).....	BA 44,427	49,291	13,177	52,198
	O 44,419	51,570	12,240	51,925
Deductions for offsetting receipts:				
Proprietary receipts from the public.....400	BA } -23	-25	-6	-25
	O }			
Total Securities and Exchange Commission.....	BA 44,404	49,266	13,171	52,173
	O 44,396	51,545	12,234	51,900
SELECTIVE SERVICE SYSTEM				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....054	BA 45,000	37,500	8,300	6,800
	O 48,465	41,403	^{1,775}	8,303
			^{7,875}	
			^{1,775}	

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
SELECTIVE SERVICE SYSTEM—Continued				
<i>Summary</i>				
Federal funds:				
(As shown in detail above).....	BA 45,000	37,500	6,525	6,800
	O 48,465	41,403	6,100	8,303
Deductions for offsetting receipts:				
Proprietary receipts from the public.....050	BA } -3	-3		-3
	O }			
Total Selective Service System.....	BA 44,997	37,497	6,525	6,797
	O 48,462	41,400	6,100	8,300
SMALL BUSINESS ADMINISTRATION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....403	BA 26,500	28,835	6,993	35,400
	O 21,493	28,650	6,725	34,900
		⁶⁵⁰	²²⁵	
Public enterprise funds:				
Business loan and investment fund.....403	BA 307,500	278,750		466,600
	O 404,145	267,745	64,895	258,470
Disaster loan fund.....453	BA 90,000	100,000		90,000
Permanent, indefinite.....	BA 1,762	1,212	197	1,189
	O 176,912	190,000	29,500	89,000
Lease guarantees revolving fund.....403	BA			3,000
	O 2,307	1,005	240	2,030
Surety bond guarantees revolving fund.....403	BA 20,000	10,000	2,500	36,000
	O 13,554	13,600	5,700	20,000
<i>Summary</i>				
Federal funds:				
(As shown in detail above).....	BA 445,762	419,447	9,915	632,189
	O 618,411	501,000	107,060	404,400
Deductions for offsetting receipts:				
Proprietary receipts from the public.....400	BA } -518			
	O }			
Total Small Business Administration.....	BA 445,244	419,447	9,915	632,189
	O 617,893	501,000	107,060	404,400
SMITHSONIAN INSTITUTION				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....503	BA 70,706	77,832	21,740	85,100
	O 68,877	^{1,000}	³⁰²	83,806
		⁷⁹⁰	⁶²⁶	
		^{1,816}	^{28,487}	
		^{1,000}		
Museum programs and related research (special foreign currency program).....503	BA 2,000	500		4,481
	O 4,203	2,600	500	2,781
Science information exchange.....251	BA 1,805	1,875	500	1,900
	O 1,603	⁶⁹	²³	1,902
		2,236	526	
Construction and improvements, National Zoological Park.....503	BA 9,420	8,390	1,440	6,800
	O 3,844	9,075	3,025	10,113

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
SMITHSONIAN INSTITUTION—Continued				
Federal Funds—Continued				
General and special funds:—Continued				
Restoration and renovation of buildings:.....503	BA 1,490 O 3,462	1,192 4,309	400 600	3,300 3,325
Construction.....503	BA			500
Liquidation of contract authority....	O (7,000) 12,919	(2,500) 8,775		2,000
Miscellaneous appropriations.....503	O 61	15		
Salaries and expenses, National Gallery of Art.....503	BA 7,015	7,564 71	1,937 26	12,309
	O 7,113	8,048 170	2,013 63	11,179
Salaries and expenses, Woodrow Wilson International Center for Scholars.....503	BA 954	982 14	238 5	1,120
	O 1,006	1,056	243	1,120
Trust Funds				
Smithsonian Institution trust funds: Permanent, indefinite.....251	BA 53 O 45	55 62	15 15	55 63
Summary				
Federal funds:				
(As shown in detail above).....	BA 93,390 O 103,088	102,245 117,435	27,300 36,894	115,510 116,226
Deductions for offsetting receipts:				
Proprietary receipts from the public.....500	BA } -29 O }	-27	-6	-27
Total Federal funds.....	BA 93,361 O 103,059	102,218 117,408	27,294 36,888	115,483 116,199
Trust funds:				
(As shown in detail above).....	BA 53 O 45	55 62	15 15	55 63
Total Smithsonian Institution.....	BA 93,414 O 103,104	102,273 117,470	27,309 36,903	115,538 116,262
TEMPORARY STUDY COMMISSIONS				
Joint Federal-State Land Use Planning Commission for Alaska				
Federal Funds				
General and special funds:				
Salaries and expenses.....452	BA 693 O 277	764 1,167	120 120	60 110
Trust Funds				
Cooperative funds: Permanent, indefinite.....452	BA 588 O 588	711 711	104 104	60 60
Summary				
Federal funds:				
(As shown in detail above).....	BA 693 O 277	764 1,167	120 120	60 110
Trust funds:				
(As shown in detail above).....	BA 588 O 588	711 711	104 104	60 60

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
TEMPORARY STUDY COMMISSIONS—Con.				
Joint Federal-State Land Use Planning Commission for Alaska—Continued				
Summary—Continued				
Trust funds:—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....452	BA } -588 O }	-711	-104	-60
Total Joint Federal-State Land Use Planning Commission for Alaska.	BA 693 O 277	764 1,167	120 120	60 110
Other Temporary Commissions				
Federal Funds				
General and special funds:				
Commission on American Shipbuilding: Salaries and expenses.....406	O 4			
Commission on Executive, Legislative, and Judicial Salaries: Salaries and expenses.....805	BA O 2			100 95
Commission on Federal Paperwork: Salaries and Expenses.....804	BA O	4,100 3,900	2,000 2,000	200
Commission on Highway Beautification: Salaries and expenses.....404	O 55	19		
Commission on Population Growth and the American Future: Salaries and expenses.....806	O 17			
Commission on the Organization of the Government for the Conduct of Foreign Policy: Salaries and expenses.....152	BA 1,584 O 1,460	441		
Commission on the Review of the National Policy toward Gambling: Salaries and expenses.....751	BA 1,000 O 586	745 770	186 242	265 284
Defense Manpower Commission: Salaries and expenses.....054	BA 800	1,300		
Reappropriation.....	BA 355 O 747	1,455	100	
Lowell Historic Canal District Commission: Salaries and expenses.....303	BA O	120 82	30 68	
National Commission for the Review of Federal and State Laws.....751	BA 332 O 520	400 498	10	
National Commission on Consumer Finance: Salaries and expenses 403	O 2	49		
National Commission on Electronic Fund Transfers: Salaries and expenses.....403	BA 500 O	260	145	95
National Commission on Fire Prevention and Control: Salaries and expenses.....451	O	31		

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
TEMPORARY STUDY COMMISSIONS—Con.				
<i>Other Temporary Commissions—Continued</i>				
<i>Federal Funds—Continued</i>				
General and special funds—Continued				
National Commission on Marihuana and Drug Abuse: Salaries and expenses.....552	0	10		
National Commission on Materials Policy: Salaries and Expenses..403	0	3	35	
National Commission on the Observance of International Women's Year: Salaries and expenses.....806	BA 0		45,000 4260	4440 42,900
National Commission on Supplies and Shortages: Salaries and expenses.....403	BA 0	287	623 910	295 295
National Commission on the Financing of Postsecondary Education: Salaries and expenses 502	0	213	13	
National Commission on Water Quality: Salaries and expenses 304	BA 0	6,800 8,336		680
National Study Commission on Records and Documents of Federal Officials.....804	BA 0		4350 4340	410
National Tourism Resources Review Commission: Salaries and expenses.....403	0	5		
National Water Commission: Salaries and expenses.....301	0		35	
Navajo and Hopi Relocation Commission: Salaries and expenses.....806	BA 0		12,700 2,500	100 100
Privacy Protection Study Commission: Salaries and expenses.....806	BA 0		548 453	200 237
Total Other Temporary Commissions.	BA 0	11,668 11,960	25,888 18,669	2,811 4,327
Total Federal funds Temporary Study Commissions.	BA 0	12,361 12,237	26,652 19,836	2,931 4,447
TENNESSEE VALLEY AUTHORITY				
<i>Federal Funds</i>				
Public enterprise funds:				
Tennessee Valley Authority fund...301	BA	77,400	100,025	30,550
Authority to spend agency debt receipts.	BA 0		10,000,000 1,112,225	
	0	767,255	249,550	1,049,450
Summary				
Federal funds: (As shown in detail above).....	BA 0	77,400 767,255	10,100,025 1,112,225	30,550 249,550
				121,185 1,049,450

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
TENNESSEE VALLEY AUTHORITY—Continued				
<i>Summary—Continued</i>				
Federal funds—Continued				
Deductions for offsetting receipts:				
Proprietary receipts from the public.....300	BA } 0 }	-30	-24	-6
Total Tennessee Valley Authority	BA 0	77,370 767,225	10,100,001 1,112,201	30,544 249,544
				121,161 1,049,426
UNITED STATES INFORMATION AGENCY				
<i>Federal Funds</i>				
General and special funds:				
Salaries and expenses.....153	BA 0	223,791	246,200 23,100	67,500 2,950
				248,325
Salaries and expenses (special foreign currency program).....153	BA 0	221,859	246,064	63,980
				250,646
Special international exhibitions...153	BA 0	8,377	10,708	3,225
				8,600
Special international exhibitions (special foreign currency program) 153	BA 0	6,790	6,187	2,004
				4,841
Acquisition and construction of radio facilities.....153	BA 0	4,400	10,135	260
				2,142
Trust Funds				
United States Information Agency trust funds: Permanent, indefinite.....153	BA 0	226	226	40
				226
Summary				
Federal funds: (As shown in detail above).....	BA 0	243,358 240,193	276,330 271,585	73,939 70,084
				263,908 269,697
Deductions for offsetting receipts:				
Proprietary receipts from the public.....150	BA } 0 }	-541	-541	-118
Total Federal funds.....	BA 0	242,817 239,652	275,789 271,044	73,821 69,966
				263,367 269,156
Trust funds: (As shown in detail above).....	BA 0	226	226	40
				226
Deductions for offsetting receipts:				
Proprietary receipts from the public.....153	BA } 0 }	-195	-195	-32
Total trust funds.....	BA 0	31 -119	31 211	8 8
				31 31
Total United States Information Agency.	BA 0	242,848 239,533	275,820 271,255	73,829 69,974
				263,398 269,187

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
UNITED STATES RAILWAY ASSOCIATION				
<i>Federal Funds</i>				
General and special funds:				
Administrative expenses.....404	BA 12,000	10,000		^3,000
	O 22,700	^4,100	^2,000	
		15,627	400	2,900
		^3,900	^2,100	^100
Payment for the purchase of Conrail securities.....404	BA	^400,000	^300,000	^1,400,000
	O	^400,000	^200,000	^540,000
Total United States Railway Association.	BA 12,000	414,100	302,000	1,403,000
	O 22,700	419,527	202,500	543,000
WATER RESOURCES COUNCIL				
<i>Federal Funds</i>				
General and special funds:				
Water resources planning.....301	BA 9,775	10,722	2,350	^9,465
	O 9,463	11,673	4,817	9,465
Intragovernmental funds:				
Consolidated working fund.....301	O 63			
Trust Funds				
River Basin Commissions.....301	BA 3,807	4,552	1,099	6,692
	O 3,695	5,249	1,287	6,702
Summary				
Federal funds:				
(As shown in detail above).....	BA 9,775	10,722	2,350	9,465
	O 9,526	11,673	4,817	9,465
Trust funds:				
(As shown in detail above).....	BA 3,807	4,552	1,099	6,692
	O 3,695	5,249	1,287	6,702
Deductions for offsetting receipts:				
Proprietary receipts from the public.....301	BA } -1,213	-1,136	-278	-1,318
	O }			
Total trust funds.....	BA 2,594	3,416	821	5,374
	O 2,482	4,113	1,009	5,384
Interfund transactions.....301	BA } -2,593	-3,416	-821	-5,374
	O }			
Total Water Resources Council ..	BA 9,776	10,722	2,350	9,465
	O 9,415	12,370	5,005	9,475
SUMMARY				
Federal funds:				
(As shown in detail above).....	BA 12,104,663	21,992,466	1,819,444	18,788,847
	O 11,763,776	13,180,245	2,077,341	16,294,755
Deductions for offsetting receipts:				
Proprietary receipts from the public.....050	BA } -5	-3		-3
	O }			
150	BA } -568	-567	-125	-567
	O }			
250	BA } -193	-278	-107	-278
	O }			
300	BA } -75	-39	-10	-37
	O }			

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
OTHER INDEPENDENT AGENCIES—Continued				
SUMMARY—Continued				
Federal funds:—Continued				
350	BA } -2	-2	-2	-2
	O }			
400	BA } -2,942	-413	-96	-418
	O }			
450	BA } -10,482	-12,316	-5	-14,752
	O }			
500	BA } -253	-268	-67	-283
	O }			
550	BA } -2	-1		-1
	O }			
700	BA } -3	-3		-3
	O }			
750	BA } -10	-10		-10
	O }			
800	BA } -6,265	-11,590	-2,068	-3,390
	O }			
852	BA } -25,000	-60,000	-40,000	-60,750
	O }			
902	BA } -210	-190	-42	-185
	O }			
Total Federal funds.....	BA 12,058,653	21,906,786	1,776,922	18,708,168
	O 11,717,766	13,094,565	2,034,819	16,214,076
Trust funds:				
(As shown in detail above).....	BA 14,157,113	16,239,865	2,596,981	19,625,121
	O 9,398,813	10,911,184	3,036,750	12,494,250
Deductions for offsetting receipts:				
Intrafund transactions.....602	BA } -27,427	-5,337	-3,250	-5,694
	O }			
902	BA } 5,748	6,818	5,700	
	O }			
Proprietary receipts from the public.....151	BA } -119	-125	-31	-125
	O }			
153	BA } -195	-195	-32	-195
	O }			
301	BA } -1,213	-1,136	-278	-1,318
	O }			
452	BA } -2,038	-2,271	-518	-1,633
	O }			
503	BA } 1			
	O }			
Total trust funds.....	BA 14,131,870	16,237,619	2,598,572	19,616,156
	O 9,373,570	10,908,938	3,038,341	12,485,285
Interfund transactions.....301	BA } -2,593	-3,416	-821	-5,374
	O }			
452	BA } -1,700	-1,810	-477	-1,848
	O }			
601	BA } -3,516	-250,000		-250,000
	O }			

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate	
OTHER INDEPENDENT AGENCIES—Continued					
SUMMARY—Continued					
Trust funds:—Continued	805	BA } -3,792,282	-4,721,262	-245	-7,151,673
		O }			
Total Other Independent Agencies.	BA } 22,390,432	33,167,917	4,373,951	30,915,429	
	O }	17,291,245	5,071,617	21,290,466	
ALLOWANCES					
Allowances for:					
Civilian agency pay raises.....	BA }			755,000	
	BA }			35,000	
	O }			726,000	
	O }			34,000	
Contingencies for:					
Relatively uncontrollable programs	BA }	0	0	0	
	O }	0	0	0	
Other requirements.....	BA }	225,000	150,000	1,800,000	
	O }	200,000	175,000	1,500,000	
Total Allowances.....	BA }	225,000	150,000	2,590,000	
	O }	200,000	175,000	2,260,000	
BUDGET TOTALS					
Federal funds:					
(As shown in detail above).....	BA } 323,039,330	318,591,814	64,917,519	326,645,655	
	O } 246,346,684	286,169,603	71,804,593	300,971,240	
Deductions for offsetting receipts:					
(As shown in detail above):					
Intrafund transactions.....	BA } -1,264,758	-1,586,058	-269,314	-1,502,379	
	O }				
Receipts from off-budget Federal agencies.	BA } -504,727	-1,303,809	-360,000	-2,252,497	
	O }				
Proprietary receipts from the public.	BA } -3,621,738	-3,356,917	-911,299	-4,973,252	
	O }				
(Undistributed by agency and function):					
Proprietary receipts from the public:					
Rents and royalties on the Outer Continental Shelf...953	BA } -2,427,965	-3,000,000	-500,000	-6,000,000	
	O }				
Total deductions.....	BA } -7,819,188	-9,246,784	-2,040,613	-14,728,128	
	O }				
Federal fund totals.....	BA } 315,220,142	309,345,030	62,876,906	311,917,527	
	O } 238,527,496	276,922,819	69,763,980	286,243,112	
Trust funds:					
(As shown in detail above).....	BA } 129,217,864	144,039,232	33,878,546	169,131,672	
	O } 118,412,496	141,631,162	36,897,288	155,633,989	
Deductions for offsetting receipts:					
(As shown in detail above):					
Intrafund transactions.....	BA } -1,035,319	-1,091,693	-3,325	-1,294,994	
	O }				
Proprietary receipts from the public.	BA } -5,239,506	-7,347,167	-1,886,275	-8,096,279	
	O }				

See footnotes at end of table.

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate
BUDGET TOTALS—Continued				
Trust funds:—Continued				
(Undistributed by agency and function):				
Receipts from off-budget Federal agencies:				
Employer share, employee retirement.....951	BA } -966,591	-987,718	-153,099	-1,072,109
	O }			
Total deductions.....	BA } -7,241,416	-9,426,578	-2,042,699	-10,463,382
	O }			
Trust fund totals.....	BA } 121,976,448	134,612,654	31,835,847	158,668,290
	O } 111,171,080	132,204,584	34,854,589	145,170,607
Interfund transactions (-):				
Employer share, employee retirement 951	BA } -3,013,614	-3,205,136	-826,160	-3,395,551
	O }			
Interest received by trust funds...952	BA } -7,667,186	-8,015,254	-2,109,501	-8,372,525
	O }			
Applied by agency above.....	BA } -14,416,816	-24,372,389	-3,711,576	-25,408,732
	O }			
Total interfund transactions.....	BA } -25,097,616	-35,592,779	-6,647,237	-37,176,808
	O }			
Budget totalsΔ	BA } 412,098,974	408,364,905	88,065,516	433,409,009
	O } 324,600,960	373,534,624	97,971,332	394,236,911

BUDGET ACCOUNTS LISTING (in thousands of dollars)—Continued

Account and functional code	1975 actual	1976 estimate	TQ estimate	1977 estimate		
BUDGET TOTALS—Continued						
ΔBudget totals are distributed as follows:						
	1976		TQ		1977	
	BA	Outlays	BA	Outlays	BA	Outlays
Federal funds:						
Enacted, pending, and initial requests:						
Appropriations.....	309,034,800	278,603,691	62,594,610	68,350,147	323,200,549	299,290,186
Supplemental requests pending:						
Needing authorizing legislation (P).....	34,000	26,500	23,000	17,500		13,000
Rescissions pending (R).....	-2,304,642	-322,105	-284,979	-173,948		-1,064,371
Proposed in this budget:						
Amendments to 1976 and TQ app'ns.....	2,370,392	2,147,810	417,441	598,823		70,931
Supplemental requests:						
Program:						
Under existing legislation (A).....	4,776,448	2,932,119	1,087,606	1,537,501		1,528,389
Needing authorizing legislation (P).....	414,248	421,365	304,160	221,947	1,400,000	540,100
Pay:						
Wage-board pay raises (C).....	523,670	441,712	194,609	245,212		31,355
Civilian pay raises (D).....	772,772	707,592	254,220	282,740		36,887
Military pay raises (E).....	808,886	777,879	274,258	297,177		8,088
To be proposed separately:						
Under existing legislation (A).....	1,177,254	276,954	67,205	432,505	625,889	957,389
Under proposed legislation (F).....	706,586	-94,914	-193,011	-209,011	-2,767,083	-4,253,714
Allowances.....	277,400	251,000	178,400	204,000	4,186,300	3,813,000
Deductions for offsetting receipts.....	-9,246,784	-9,246,784	-2,040,613	-2,040,613	-14,728,128	-14,728,128
Total Federal funds.....	309,345,030	276,922,819	62,876,906	69,763,980	311,917,527	286,243,112
Trust funds:						
Enacted, pending, and initial requests:						
Appropriations.....	143,648,143	140,431,148	33,752,935	37,192,599	164,248,563	157,985,057
Proposed in this budget:						
Amendments to 1976 and TQ app'ns.....		16,120		245		
Supplemental requests:						
Program:						
Under existing legislation (A).....	239,195	1,350,000				
Pay:						
Civilian pay raises (D).....	280	280	100	100		
To be proposed separately:						
Under proposed legislation (F).....	151,614	-166,386	125,511	-295,656	4,883,109	-2,351,068
Deductions for offsetting receipts.....	-9,426,578	-9,426,578	-2,042,699	-2,042,699	-10,463,382	-10,463,382
Total trust funds.....	134,612,654	132,204,584	31,835,847	34,854,589	158,668,290	145,170,607
Interfund transactions (-).....	-35,592,779	-35,592,779	-6,647,237	-6,647,237	-37,176,808	-37,176,808
Budget totals.....	408,364,905	373,534,624	88,065,516	97,971,332	433,409,009	394,236,911

^A Supplemental under existing legislation.

^B Supplemental. Additional authorizing legislation required.

^C Supplemental now requested, wage-board pay raises.

^D Supplemental now requested, civilian pay raises.

^E Supplemental now requested, military pay raises.

^F Proposed transfer to other accounts for pay raises (-).

^G Proposed transfer from other accounts for pay raises.

^H Rescission pending.

^I Proposed for later transmittal under existing legislation.

^J Proposed for later transmittal under proposed legislation.

^K Additional authorizing legislation required.

PART 8

SUMMARY TABLES

EXPLANATORY NOTE RELATING TO THE SUMMARY TABLES

Types of tables.—This part of the budget consists of tables as follows:

- Tables 1 through 11 are short summary tables of the budget, often only one page each.
- Tables 12 through 15 provide greater detail in support of data in the first four tables.
- Table 17 presents 5-year projections of the estimated costs of proposed legislation pursuant to section 221(a) of the Legislative Reorganization Act of 1970.
- Table 16 and tables 18 through 22 are historical in nature, giving data, for earlier years, comparable to that data in the preceding tables, and also giving information on the national income accounts and the gross national product over a longer period.

Periods covered.—Due to the change in fiscal year required by the Congressional Budget Control Act, the following periods are covered by the various columns:

- July 1 through June 30, for the 1975 and 1976 columns.
- July 1 through September 30, 1976, for the TQ column.
- October 1 through September 30, for the 1977 and subsequent columns.

Concepts followed.—The concepts used in the current and historical tables are discussed in Part 6 of this volume.

Other sources of data.—The Special Analyses volume, part 1, presents a series of data covering Government finances and operations as a whole. These include, for example:

- Special Analysis A—which compares budget totals with the Federal sector of the national income accounts.
- Special Analysis B—which provides a breakdown of selected data between Federal funds and trust funds.
- Special Analysis C—which gives the detail of the agency debt and the holdings of U.S. securities which are summarized here in table 11.
- Special Analysis D—which focuses on the distinction between outlays that are of an investment or "capital" nature and outlays for operating or "current" purposes.
- Special Analysis H—which presents information on civilian employment in the executive branch.

Table 1. BUDGET SUMMARY (in millions of dollars)

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
Budget authority (largely appropriations):				
Available through current action by Congress:				
Enacted and pending.....	271, 123	246, 123	49, 516	-----
Proposed in this budget.....	-----	9, 906	2, 532	261, 422
To be requested separately.....	-----	2, 313	178	6, 928
Available without current action by Congress.....	181, 134	204, 290	46, 570	227, 427
Deductions for offsetting receipts ¹	-40, 158	-54, 266	-10, 731	-62, 368
Total budget authority.....	412, 099	408, 365	88, 066	433, 409
Receipts and outlays:				
Receipts:				
Federal funds.....	187, 505	198, 373	54, 758	230, 755
Trust funds.....	118, 590	134, 754	33, 783	157, 684
Interfund transactions.....	-25, 098	-35, 593	-6, 647	-37, 177
Total budget receipts.....	280, 997	297, 534	81, 894	351, 262
Outlays:				
Federal funds.....	238, 527	276, 923	69, 764	286, 243
Trust funds.....	111, 171	132, 205	34, 855	145, 171
Interfund transactions.....	-25, 098	-35, 593	-6, 647	-37, 177
Total budget outlays.....	324, 601	373, 535	97, 971	394, 237
Surplus or deficit (-):				
Federal funds.....	-51, 023	-78, 550	-15, 006	-55, 488
Trust funds.....	7, 419	2, 549	-1, 072	12, 513
Total budget.....	-43, 604	-76, 001	-16, 077	-42, 975

	1974 actual				
Outstanding debt, end of year:					
Gross Federal debt.....	486, 247	544, 131	633, 931	652, 799	719, 511
Held by:					
Government agencies.....	140, 194	147, 225	149, 525	148, 393	161, 265
The public.....	346, 053	396, 906	484, 406	504, 406	558, 246
Federal Reserve System.....					
Federal Reserve System.....	80, 649	84, 993			
Others.....	265, 404	311, 913			

MEMORANDUM

Outstanding loans, end of year:					
Direct loans—on-budget accounts.....	46, 045	49, 777	54, 079	55, 207	68, 798
Direct loans—off-budget accounts.....	15, 352	24, 364	32, 272	35, 640	34, 367
Guaranteed and insured loans ²	152, 998	158, 663	171, 809	172, 250	174, 647
Government-sponsored agencies loans ³	71, 060	79, 566	88, 600	92, 897	109, 571

¹ These consist of intragovernmental transactions and proprietary receipts from the public.

² Excludes loans held by Government accounts and sponsored credit agencies.

³ Net of interagency lending; excludes Federal Reserve banks.

Table 2. BUDGET RECEIPTS, OUTLAYS, AND BUDGET AUTHORITY

(In millions of dollars)

Description	Budget authority			
	1975 actual	1976 estimate	TQ estimate	1977 estimate
Receipts by source:				
Individual income taxes.....	122,386	130,822	40,003	153,641
Corporation income taxes.....	40,621	40,056	8,416	49,461
Social insurance taxes and contributions:				
Employment taxes and contributions.....	75,204	80,164	21,729	96,018
Unemployment insurance.....	6,771	7,723	2,214	12,064
Contributions for other insurance and retirement.....	4,466	4,684	1,231	4,970
Excise taxes.....	16,551	16,901	4,371	17,806
Estate and gift taxes.....	4,611	5,100	1,400	5,800
Customs duties.....	3,676	3,800	1,000	4,300
Miscellaneous receipts.....	6,711	8,284	1,530	7,202
Total receipts.....	280,997	297,534	81,894	351,262
Outlays by function:				
National defense ¹	86,585	92,759	25,028	101,129
International affairs.....	4,358	5,665	1,334	6,824
General science, space, and technology.....	3,989	4,311	1,157	4,507
Natural resources, environment, and energy.....	9,537	11,796	3,289	13,772
Agriculture.....	1,660	2,875	742	1,729
Commerce and transportation.....	16,010	17,801	4,819	16,498
Community and regional development.....	4,431	5,802	1,529	5,532
Education, training, employment, and social services.....	15,248	18,900	4,403	16,615
Health.....	27,647	32,137	8,291	34,393
Income security.....	108,605	128,509	32,742	137,115
Veterans benefits and services.....	16,597	19,035	4,362	17,196
Law enforcement and justice.....	2,942	3,402	914	3,426
General government.....	3,089	3,547	961	3,433
Revenue sharing and general purpose fiscal assistance.....	7,005	7,169	2,046	7,351
Interest.....	30,974	34,835	9,769	41,297
Allowances ²		200	175	2,260
Undistributed offsetting receipts.....	-14,075	-15,208	-3,589	-18,840
Total outlays.....	324,601	373,535	97,971	394,237
Budget surplus or deficit (-).....	-43,604	-76,001	-16,077	-42,975
Budget authority by function:				
National defense ¹	91,925	102,299	23,394	114,905
International affairs.....	4,420	6,450	944	9,666
General science, space, and technology.....	4,018	4,374	1,126	4,618
Natural resources, environment, and energy.....	16,484	19,189	2,380	9,702
Agriculture.....	5,873	4,135	308	2,262
Commerce and transportation.....	32,431	18,605	2,410	17,925
Community and regional development.....	5,391	4,794	523	5,819
Education, training, employment, and social services.....	15,526	19,738	4,942	15,943
Health.....	29,935	32,339	8,584	38,038
Income security.....	159,294	140,342	28,803	157,678
Veterans benefits and services.....	16,745	19,898	4,520	17,681
Law enforcement and justice.....	3,031	3,264	849	3,318
General government.....	3,075	3,546	909	3,460
Revenue sharing and general purpose fiscal assistance.....	7,052	9,538	2,043	7,347
Interest.....	30,974	34,836	9,769	41,296
Allowances ²		225	150	2,590
Undistributed offsetting receipts.....	-14,075	-15,208	-3,589	-18,840
Total budget authority.....	412,099	408,365	88,066	433,409

¹ Includes allowances for civilian and military pay raises for Department of Defense.
² Includes allowances for civilian agency pay raises and contingencies.

Table 3. BUDGET AUTHORITY BY AGENCY (in millions of dollars)

Department or other unit	Budget authority			
	1975 actual	1976 estimate	TQ estimate	1977 estimate
Legislative branch.....	767	887	218	936
The judiciary.....	313	347	87	394
Executive Office of the President.....	76	70	18	73
Funds appropriated to the President.....	8,726	9,055	214	6,447
Agriculture.....	15,210	14,680	2,388	11,822
Commerce.....	1,793	2,282	480	1,659
Defense—Military (including pay raises).....	85,812	96,202	22,980	111,250
Defense—Civil.....	1,798	2,141	658	2,191
Health, Education, and Welfare.....	116,729	125,297	34,495	145,029
Housing and Urban Development.....	53,934	27,675	431	21,714
Interior.....	3,818	2,520	833	2,566
Justice.....	2,118	2,161	561	2,143
Labor.....	19,785	20,586	3,199	20,717
State.....	1,186	951	395	1,137
Transportation.....	19,119	8,314	1,015	11,734
Treasury.....	41,365	47,588	12,175	51,394
Energy Research and Development Administration.....	3,512	5,021	1,302	6,047
Environmental Protection Agency.....	8,516	771	189	718
General Services Administration.....	-747	207	47	-575
National Aeronautics and Space Administration.....	3,229	3,553	932	3,695
Veterans Administration.....	16,725	19,872	4,514	17,654
Other independent agencies.....	22,390	33,168	4,374	30,915
Allowances ¹		225	150	2,590
Undistributed offsetting receipts:				
Employer share, employee retirement.....	-3,980	-4,193	-979	-4,468
Interest received by trust funds.....	-7,667	-8,015	-2,110	-8,373
Rents and royalties on the Outer Continental Shelf.....	-2,428	-3,000	-500	-6,000
Total budget authority.....	412,099	408,365	88,066	433,409

MEMORANDUM

Portion available through current action by Congress ²	271,123	258,341	52,226	268,350
Portion available without current action by Congress.....	181,134	204,290	46,570	227,427
Deductions for offsetting receipts:				
Intragovernmental transactions.....	-28,869	-40,562	-7,433	-43,299
Proprietary receipts from the public.....	-11,289	-13,704	-3,298	-19,070
Total budget authority.....	412,099	408,365	88,066	433,409

¹ Includes allowances for civilian agency pay raises and contingencies.

² Budget authority excludes appropriations to liquidate contract authority.

Table 4. OUTLAYS BY AGENCY (in millions of dollars)

Department or other unit	Outlays			
	1975 actual	1976 estimate	TQ estimate	1977 estimate
Legislative branch.....	726	902	223	959
The judiciary.....	284	342	94	391
Executive Office of the President.....	93	89	19	73
Funds appropriated to the President.....	3,988	5,142	825	3,958
Agriculture.....	9,722	14,213	3,261	10,753
Commerce.....	1,583	1,989	553	2,162
Defense—Military (including pay raises).....	85,020	89,763	24,471	99,561
Defense—Civil.....	2,051	2,151	710	2,175
Health, Education, and Welfare.....	112,411	127,709	33,678	140,066
Housing and Urban Development.....	7,488	7,204	1,927	7,174
Interior.....	2,139	2,582	847	2,594
Justice.....	2,067	2,281	618	2,250
Labor.....	17,649	26,350	5,796	22,080
State.....	829	1,247	382	1,034
Transportation.....	9,247	12,253	3,363	12,867
Treasury.....	41,177	45,308	12,207	51,369
Energy Research and Development Administration.....	3,165	4,078	1,192	5,311
Environmental Protection Agency.....	2,530	3,193	838	4,500
General Services Administration.....	-624	186	45	-605
National Aeronautics and Space Administration.....	3,267	3,517	909	3,676
Veterans Administration.....	16,575	19,016	4,358	17,179
Other independent agencies.....	17,291	19,027	5,072	21,290
Allowances ¹		200	175	2,260
Undistributed offsetting receipts:				
Employer share, employee retirement.....	-3,980	-4,193	-979	-4,468
Interest received by trust funds.....	-7,667	-8,015	-2,110	-8,373
Rents and royalties on the Outer Continental Shelf.....	-2,428	-3,000	-500	-6,000
Total budget outlays.....	324,601	373,535	97,971	394,237

MEMORANDUM

Portion available through current action by Congress..	145,674	163,016	29,208	173,550
Portion available without current action by Congress..	92,908	119,617	20,226	144,939
Outlays from obligated balances.....	56,580	63,982	29,627	79,467
Outlays from unobligated balances.....	69,598	81,186	29,640	58,649
Deductions for offsetting receipts:				
Intragovernmental transactions.....	-28,869	-40,562	-7,433	-43,299
Proprietary receipts from the public.....	-11,289	-13,704	-3,298	-19,070
Total budget outlays.....	324,601	373,535	97,971	394,237

¹ Includes allowances for civilian agency pay raises and contingencies.

Note.—Outlays from appropriations to liquidate contract authority are included as outlays from balances.

Table 5. OBLIGATIONS INCURRED, NET (in millions of dollars)

Department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
Legislative branch.....	690	918	216	1,008
The Judiciary.....	291	350	89	399
Executive Office of the President.....	73	70	18	73
Funds appropriated to the President:				
International security assistance.....	4,724	5,817	897	4,670
International development assistance.....	1,733	2,231	235	1,590
Other.....	435	584	11	242
Agriculture.....	9,597	14,153	3,474	10,894
Commerce.....	1,475	2,396	454	1,865
Defense—Military ¹	83,795	100,253	23,970	107,295
Defense—Civil.....	1,836	2,225	671	2,226
Health, Education, and Welfare.....	113,695	128,530	35,932	142,380
Housing and Urban Development.....	27,988	38,246	3,799	27,755
Interior.....	2,228	2,829	868	2,523
Justice.....	2,090	2,277	565	2,142
Labor.....	18,571	26,983	4,904	21,017
State.....	975	1,118	393	1,100
Transportation.....	13,036	15,011	3,339	13,925
Treasury.....	41,285	45,220	12,229	51,394
Energy Research and Development Administration.....	3,514	4,933	1,302	6,047
Environmental Protection Agency.....	4,928	5,350	1,244	6,783
General Services Administration.....	-801	195	61	-585
National Aeronautics and Space Administration.....	3,246	3,970	931	3,694
Veterans Administration.....	16,514	19,490	4,472	17,162
Civil Service Commission.....	7,516	9,033	2,418	10,670
Export-Import Bank.....				3,348
Federal Deposit Insurance Corporation.....	-450	-483	-193	-757
Federal Home Loan Bank Board.....	915	-9	-87	-384
Postal Service.....	1,875	1,690	431	1,459
Railroad Retirement Board.....	3,117	3,522	923	3,724
Other independent agencies.....	4,471	6,089	2,328	5,967
Allowances ²		225	150	2,590
Undistributed offsetting receipts.....	-14,075	-15,208	-3,589	-18,840
Total.....	355,287	428,007	102,453	433,377
MEMORANDUM				
Federal funds.....	261,020	325,075	73,180	321,783
Trust funds.....	119,364	138,525	35,920	148,771
Interfund transactions.....	-25,098	-35,593	-6,647	-37,177
Total.....	355,287	428,007	102,453	433,377

¹ Includes allowances for civilian and military pay raises for Department of Defense.² Includes allowances for civilian agency pay raises and contingencies.

Table 6. BUDGET AUTHORITY AVAILABLE THROUGH CURRENT ACTION BY CONGRESS (in millions of dollars)

Department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
Legislative branch.....	778	897	221	947
The Judiciary.....	311	345	86	392
Executive Office of the President.....	76	70	18	73
Funds appropriated to the President.....	4,538	6,376	554	5,961
Agriculture.....	14,118	13,765	2,365	10,960
Commerce.....	1,582	1,984	388	1,336
Defense—Military ¹	85,861	96,331	22,987	111,406
Defense—Civil.....	1,868	2,208	676	2,266
Health, Education, and Welfare.....	37,546	38,914	11,464	48,651
Housing and Urban Development.....	46,299	20,759	169	21,555
Interior.....	4,213	3,019	883	3,223
Justice.....	2,127	2,168	564	2,150
Labor.....	12,451	12,396	899	9,215
State.....	1,108	886	376	1,059
Transportation.....	12,580	4,804	1,029	4,699
Treasury Department.....	4,292	5,108	719	2,803
Energy Research and Development Administration.....	3,512	5,021	1,302	6,047
Environmental Protection Agency.....	8,517	772	189	718
General Services Administration.....	307	367	83	344
National Aeronautics and Space Administration.....	3,231	3,555	932	3,697
Veterans Administration.....	16,304	19,445	4,396	17,191
Other independent agencies.....	9,504	18,926	1,778	11,067
Allowances ²		225	150	2,590
Total budget authority available through current action by Congress.....	271,123	258,341	52,226	268,350

MEMORANDUM

Appropriations to liquidate contract authority:³

	*			
Legislative branch.....				
Funds appropriated to the President.....	160	486	38	185
Agriculture.....	410	303	85	260
Commerce.....	243	346	71	404
Housing and Urban Development.....	4,627	4,568	680	6,682
Interior.....	122	132	41	90
Transportation.....	5,591	8,909	1,805	8,737
Environmental Protection Agency.....	1,426	565	619	4,149
Veterans Administration.....		81		
Other independent agencies.....	7	2		
Total appropriations to liquidate contract authority.....	12,587	15,393	3,338	20,587

*Less than \$500 thousand.

¹ Includes allowances for civilian and military pay raises for Department of Defense.² Includes allowances for civilian agency pay raises and contingencies.³ Excluded from budget authority above.

Table 7. OUTLAYS FROM BUDGET AUTHORITY AVAILABLE THROUGH CURRENT ACTION BY CONGRESS (in millions of dollars)

Department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
Legislative branch.....	653	814	184	874
The Judiciary.....	266	308	65	353
Executive Office of the President.....	59	64	14	68
Funds appropriated to the President.....	1,723	2,421	171	2,382
Agriculture.....	11,848	12,139	1,672	9,828
Commerce.....	732	860	181	806
Defense—Military ¹	62,221	67,639	15,076	74,616
Defense—Civil.....	1,326	1,657	177	1,717
Health, Education, and Welfare.....	25,759	27,518	3,342	30,569
Housing and Urban Development.....	240	538	58	1,278
Interior.....	1,969	2,205	383	2,374
Justice.....	1,254	1,355	253	1,377
Labor.....	3,293	7,904	456	7,611
State.....	707	813	327	896
Transportation.....	2,682	3,335	761	3,300
Treasury Department.....	3,981	2,610	532	2,589
Energy Research and Development Administration.....	1,612	2,161	599	2,837
Environmental Protection Agency.....	346	433	123	408
General Services Administration.....	273	303	46	306
National Aeronautics and Space Administration.....	2,225	2,461	322	2,496
Veterans Administration.....	14,986	17,700	3,084	15,815
Other independent agencies.....	7,517	7,577	1,232	8,788
Allowances ²		200	150	2,260
Total outlays from budget authority available through current action by Congress.....	145,674	163,016	29,208	173,550

MEMORANDUM

From appropriations to liquidate contract authority:³

	*			
Legislative branch.....				
Funds appropriated to the President.....	4,575	6,984	1,699	7,385
Agriculture.....	192	198	30	222
Commerce.....	243	328	71	404
Housing and Urban Development.....	2,235	3,109	900	4,215
Interior.....	99	92	29	72
Transportation.....	5,467	8,187	1,621	8,703
Environmental Protection Agency.....	441	565	509	4,049
Veterans Administration.....		66		
Other independent agencies.....	7	2		
Total outlays from appropriations to liquidate contract authority.....	13,259	19,532	4,859	25,049

*Less than \$500 thousand.

¹ Includes allowances for civilian and military pay raises for Department of Defense.² Includes allowances for civilian agency pay raises and contingencies.³ Excluded from outlays above.

Table 8. RELATION OF BUDGET AUTHORITY TO OUTLAYS

(in millions of dollars)

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
<i>Budget authority available through current action by Congress:</i>				
Enacted or recommended herein:				
Appropriations ¹	204,968	226,045	51,889	240,763
Contract authority.....	62,957	19,974	153	20,609
Authority to spend debt receipts.....	3,195	10,006	6	50
Reappropriations and reauthorizations.....	4	3		
To be requested separately:				
Appropriations ¹		1,813	178	6,928
Authority to spend debt receipts.....		500		
Total budget authority available through current action by Congress (table 6).....	271,123	258,341	52,226	268,350
<i>Budget authority available without current action by Congress (permanent authorizations):</i>				
Appropriations ¹	157,168	183,340	44,542	207,091
Contract authority.....	16,582	14,950	1,789	16,701
Authority to spend debt receipts.....	7,384	6,000	239	3,635
<i>Deductions for offsetting receipts (table 13):</i>				
Intragovernmental transactions.....	-28,869	-40,562	-7,433	-43,299
Proprietary receipts from the public.....	-11,289	-13,704	-3,298	-19,070
Total budget authority for the year (table 3).....	412,099	408,365	88,066	433,409
<i>Unobligated balances and adjustments:</i>				
Unobligated balances:				
Brought forward at start of year (table 9).....	235,637	288,270	247,651	232,858
Written off (rescinded, lapsed, etc.) ^{2 3}	-5,261	-20,975	-515	-4,487
Carried forward at end of year (table 9).....	-288,270	-247,651	-232,858	-228,901
Application of new authority to prior obligations:				
Budget authority of year, obligated previously.....	-3,314	-4,396	-4,391	-4,501
Budget authority of subsequent year, obligated currently.....	4,396	4,391	4,501	5,003
Obligations incurred, net (table 5).....	355,287	428,007	102,453	433,377
<i>Obligated balances:</i>				
Brought forward at start of year, funded (table 9).....	188,312	218,629	273,212	277,688
Adjustments in expired accounts ⁴	-414	111	-6	9,063
Deficiency appropriations.....	44			
Carried forward at end of year (table 9).....	-218,629	-273,212	-277,688	-325,890
Outlays (table 4).....	324,601	373,535	97,971	394,237

Table 8. RELATION OF BUDGET AUTHORITY TO OUTLAYS—Continued

(in millions of dollars)

Description	1975 actual	1976 estimate	TQ estimate	1977 estimate
MEMORANDUM				
Federal funds included above:				
Budget authority available through current action by Congress.....	270,590	257,558	51,971	263,326
Budget authority ⁵	315,220	309,345	62,877	311,918
Obligations incurred, net ⁵	261,020	325,075	73,180	321,783
Outlays ⁵	238,527	276,923	69,764	286,243

¹ Excludes appropriations to liquidate contract authority:

	1975 actual	1976 estimate	TQ estimate	1977 estimate
For later transmittal.....		1,551	85	
All other.....	17,006	21,052	5,217	28,707

² Includes writeoff of balances of the Housing for the elderly or handicapped fund resulting from removal from the budget totals.³ Includes redemption of agency debt and capital transfers to the general fund.⁴ Includes writeoff of balances of the Housing for the elderly or the handicapped fund resulting from removal from the budget totals and transfer of balances of the Export-Import Bank on budget.⁵ Amounts are net of intrafund transactions, receipts from off-budget Federal agencies, and proprietary receipts from the public.

Table 9. BALANCES OF BUDGET AUTHORITY (in millions of dollars)

Department or other unit	Start 1975		End 1975		End 1976		End TQ		End 1977	
	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated
Legislative branch.....	44	211	7	264	23	221	16	217	64	125
The judiciary.....	21	9	29	23	37	20	31	18	39	13
Executive Office of the President.....	47	*	26	1	7	-----	6	-----	6	-----
Funds appropriated to the President:										
International security assistance.....	9,814	5,557	13,116	7,020	16,343	7,509	16,975	6,603	19,687	6,239
International development assistance.....	4,512	10,648	4,689	10,373	5,014	10,280	4,749	10,277	4,606	10,589
Other.....	1,893	259	1,292	461	1,129	337	1,074	294	1,018	275
Agriculture.....	4,472	7,086	4,335	12,642	4,275	12,525	4,488	11,409	4,630	12,299
Commerce.....	1,782	321	1,684	638	2,090	524	1,991	551	1,694	344
Defense—Military ¹	28,608	15,122	27,266	16,731	37,756	12,308	37,255	11,167	44,989	14,830
Defense—Civil.....	811	220	596	179	670	95	631	82	682	48
Health, Education, and Welfare.....	19,030	51,781	20,207	55,653	21,228	52,208	23,482	50,777	25,795	53,921
Housing and Urban Development.....	84,508	36,791	105,014	59,279	136,056	31,704	137,928	28,553	158,509	18,967
Interior.....	1,290	975	1,372	2,483	1,619	1,969	1,641	1,900	1,570	1,730
Justice.....	1,217	155	1,235	173	1,231	57	1,178	53	1,070	54
Labor.....	1,640	13,224	2,495	14,445	3,119	8,020	2,228	5,998	1,165	5,698
State.....	92	178	228	389	99	196	111	199	176	236
Transportation.....	10,967	15,780	14,751	21,583	17,509	14,840	17,485	12,515	18,543	10,180
Treasury.....	1,883	91	1,985	163	1,897	2,530	1,920	2,476	1,945	2,476
Energy Research and Development Agency.....	1,441	354	1,791	412	2,646	500	2,756	500	3,492	500
Environmental Protection Agency.....	5,516	8,136	7,909	11,719	10,066	7,140	10,472	6,085	12,755	20
General Services Administration.....	382	13	207	50	216	27	232	1	252	10
National Aeronautics and Space Administration.....	918	485	897	468	1,349	51	1,372	52	1,390	52
Veterans Administration.....	1,769	9,592	1,700	9,696	2,174	9,973	2,288	9,990	2,272	10,388
Civil Service Commission.....	1,980	34,076	2,459	38,253	3,006	42,609	3,096	42,414	3,650	48,130
Export-Import Bank.....	-----	-----	-----	-----	-----	-----	-----	-----	11,135	-----
Federal Deposit Insurance Corporation.....	229	8,638	187	9,088	312	9,571	192	9,764	202	10,521
Federal Home Loan Bank Board.....	*	8,196	-10	9,271	-13	7,280	-2	7,367	-8	7,751
Railroad Retirement Board.....	232	4,326	266	3,990	270	3,787	275	3,374	281	3,460
Other independent agencies.....	3,215	3,412	2,897	2,824	3,057	11,371	3,819	10,221	3,950	10,044
Allowances ²	-----	-----	-----	-----	25	-----	-----	-----	330	-----
Total.....	188,312	235,637	218,629	288,270	273,212	247,651	277,688	232,858	325,890	228,901
MEMORANDUM										
Federal funds.....	163,335	104,848	185,459	155,141	233,722	118,480	237,132	107,772	281,735	93,943
Trust funds.....	24,977	130,789	33,169	133,129	39,490	129,171	40,555	125,086	44,156	134,958
Total.....	188,312	235,637	218,629	288,270	273,212	247,651	277,688	232,858	325,890	228,901

*Less than \$500 thousand.

¹ Includes balances of allowances for civilian and military pay raises for Department of Defense.² Includes balances of allowances for civilian agency pay raises and contingencies.

Table 10. FULL-TIME PERMANENT CIVILIAN EMPLOYMENT IN THE EXECUTIVE BRANCH¹

Agency	As of June 30		As of
	1975 actual	1976 estimate	Sept. 30, 1977, estimate
Agriculture.....	79,133	80,400	80,400
Commerce.....	28,711	28,900	28,700
Defense—military functions.....	954,721	930,700	924,000
Defense—civil functions.....	29,069	29,100	29,100
Health, Education, and Welfare.....	129,285	135,000	128,900
Housing and Urban Development.....	15,142	15,000	15,700
Interior.....	58,088	59,200	59,300
Justice.....	49,032	51,600	51,700
Labor.....	13,427	14,600	14,900
State.....	22,324	22,900	22,900
Transportation.....	70,345	72,400	72,600
Treasury.....	108,138	113,500	110,000
Energy Research and Development Administration.....	7,457	8,300	8,400
Environmental Protection Agency.....	9,160	9,600	9,600
General Services Administration.....	36,400	36,800	36,000
National Aeronautics and Space Administration.....	24,333	24,300	23,800
Veterans Administration.....	184,502	196,600	198,100
Other:			
Agency for International Development.....	6,185	6,200	6,200
Civil Service Commission.....	6,670	6,800	6,900
Federal Energy Administration.....	2,978	3,200	² 1,800
Nuclear Regulatory Commission.....	2,006	2,300	2,500
Panama Canal.....	13,768	13,800	13,800
Selective Service System.....	2,121	200	100
Small Business Administration.....	4,127	4,300	4,400
Tennessee Valley Authority.....	14,084	15,100	15,500
United States Information Agency.....	8,662	8,800	8,800
Miscellaneous.....	37,484	40,200	40,200
Subtotal.....	1,917,352	1,929,800	1,914,300
Contingencies ³		2,000	5,000
Subtotal.....	1,917,352	1,931,800	1,919,300
Postal Service.....	558,311	542,600	543,600
Total.....	2,475,663	2,474,400	2,462,900

¹ Excludes developmental positions under the worker-trainee opportunity program and certain disadvantaged youth programs.

² Excludes the impact of the Energy Policy and Conservation Act of 1975. Allowance for any necessary additional staff is included in contingencies.

³ Subject to later distribution.

Table 11. BUDGET FINANCING AND OUTSTANDING DEBT
(in millions of dollars)

BUDGET FINANCING				
	1975 actual	1976 estimate	TQ estimate	1977 estimate
Budget surplus or deficit (—).....	—43,604	—76,001	—16,077	—42,975
Surplus or deficit (—) of off-budget Federal agencies.....	—9,544	—9,342	—4,040	—11,060
Total surplus or deficit.....	—53,149	—85,343	—20,117	—54,035
Means of financing other than borrowing from the public:				
Decrease or increase (—) in cash and monetary assets.....	—273	—1,411		
Increase or decrease (—) in liabilities for:				
Checks outstanding, etc. ¹	1,362	167	131	422
Deposit fund balances.....	579	—1,585	—182	—591
Seigniorage on coins.....	626	672	168	704
Total, means of financing other than borrowing from the public.....	2,295	—2,157	117	535
Total requirements for borrowing from the public.....	—50,853	—87,500	—20,000	—53,500
Reclassification of securities ²				—340
Change in debt held by the public.....	50,853	87,500	20,000	53,840
Nonbank investors.....	30,923			
Commercial banks.....	15,585			
Federal Reserve System.....	4,345			
OUTSTANDING DEBT, END OF YEAR				
	1974 actual			
Gross Federal debt:				
Debt issued by Treasury.....	474,235	³ 533,188	623,188	642,100
Debt issued by other agencies.....	12,012	10,943	10,743	10,699
Total gross Federal debt.....	486,247	544,131	633,931	652,799
Held by:				
Government agencies.....	140,194	147,225	149,525	148,393
The public.....	346,053	396,906	484,406	504,406
Federal Reserve System.....	80,649	84,993		
Others.....	265,404	311,913		
DEBT SUBJECT TO STATUTORY LIMITATION, END OF YEAR				
Debt issued by Treasury.....	474,235	³ 533,188	623,188	642,100
Treasury debt not subject to limitation.....	—617	³ —624	—614	—614
Agency debt subject to limitation.....	1,543	1,622	1,629	1,613
Notes not part of Federal debt but included in debt limit ⁴	845	20	20	20
Total debt subject to statutory limitation ⁵	476,006	534,207	624,223	643,119

¹ Includes military payment certificates, accrued interest (less unamortized discount) on Treasury debt, and as offset certain collections in transit.

² On Oct. 1, 1976, Federal debt held by the public is estimated to increase by \$340 million due to a reclassification of Export-Import Bank certificates of beneficial interest from asset sales to debt.

³ Includes \$9 million of Federal Financing Bank debt in 1975.

⁴ Non-interest-bearing notes issued to the International Monetary Fund plus District of Columbia stadium bonds. See Special Analysis C for further explanation.

⁵ The statutory debt limit is permanently established at \$400 billion. Public Law 94-132 temporarily increased the statutory debt limit to \$595 billion through Mar. 15, 1976. Legislation is needed to change the limitation.

Table 12.—BUDGET RECEIPTS BY SOURCE (in millions of dollars)

Source	1975 actual	1976 estimate	TQ estimate	1977 estimate
Individual income taxes:				
Withheld.....	122,103	123,131	37,221	168,482
Other.....	34,296	37,520	8,294	42,112
Proposed legislation.....		-2	-4,630	-22,225
Gross individual income taxes.....	156,399	160,649	40,885	188,369
Refunds.....	-34,013	-29,827	-882	-34,728
Net individual income taxes.....	122,386	130,822	40,003	153,641
Corporation income taxes:				
Proposed legislation.....	45,747	45,986	10,366	61,440
Refunds.....	-5,125	-5,900	-1,127	-5,809
Net corporation income taxes.....	40,621	40,056	8,416	49,461
Social insurance taxes and contributions (trust funds):				
Employment taxes and contributions:				
Old-age and survivors insurance.....	55,207	58,741	15,835	67,977
Proposed legislation.....				1,921
Disability insurance.....	7,250	7,724	2,082	8,935
Proposed legislation.....				1,392
Hospital insurance.....	11,258	12,060	3,382	13,816
Railroad retirement.....	1,489	1,639	430	1,942
Proposed legislation.....				35
Total employment taxes and contributions.....	75,204	80,164	21,729	96,018
Unemployment insurance:				
State taxes deposited in Treasury ¹	5,299	6,163	1,795	8,197
Proposed legislation.....				1,100
Federal unemployment tax receipts ¹	1,355	1,436	374	1,584
Proposed legislation.....				1,000
Railroad unemployment tax receipts ¹	117	125	45	183
Total unemployment insurance.....	6,771	7,723	2,214	12,064
Contributions for other insurance and retirement:				
Supplementary medical insurance.....	1,901	1,921	528	2,162
Federal employees' retirement—employee contributions.....	2,513	2,712	690	2,756
Other retirement contributions ²	52	52	13	52
Total contributions for other insurance and retirement.....	4,466	4,684	1,231	4,970
Total social insurance taxes and contributions.....	86,441	92,571	25,174	113,052
Excise taxes:				
Federal funds:				
Alcohol taxes:				
Distilled spirits.....	3,830	3,913	890	4,120
Beer.....	1,305	1,351	378	1,439
Rectification tax.....	22	24	5	23
Wines.....	172	163	34	167
Special taxes in connection with liquor occupations.....	22	23	9	24
Refunds.....	-113	-112	-27	-116
Total alcohol taxes.....	5,238	5,362	1,289	5,657

See footnotes at end of table.

Table 12.—BUDGET RECEIPTS BY SOURCE (in millions of dollars)—Continued

Source	1975 actual	1976 estimate	TQ estimate	1977 estimate
Excise taxes—Continued				
Federal funds—Continued				
Tobacco taxes:				
Cigarettes.....	2,261	2,381	577	2,486
Cigars.....	51	50	11	49
Cigarette papers and tubes.....	1	2	*	2
Other.....	1	1	*	1
Refunds.....	-3	-4	-1	-5
Total tobacco taxes.....	2,312	2,430	587	2,533
Manufacturers' excise taxes:				
Gasoline.....	29	31	8	33
Firearms, shells, and cartridges.....	51	59	17	71
Fishing rods, creels, etc.....	22	22	7	27
Pistols and revolvers.....	11	11	3	13
Other.....	4			
Refunds.....	-12	-9	-4	-10
Total manufacturers' excise taxes.....	105	114	31	134
Miscellaneous excise taxes:				
General and toll telephone and teletype service.....	2,024	1,900	503	1,828
Wagering taxes, including occupational taxes.....	6	7	1	7
Sugar tax.....	104	28		
Coin-operated gaming devices.....	7	7	6	7
Interest equalization tax.....	2	*		
Tax on foundations.....	65	61	2	63
Foreign insurance policies.....	19	21	5	24
Other.....	1	1	*	1
Refunds.....	-23	-17	-4	-16
Total miscellaneous excise taxes.....	2,204	2,008	513	1,914
Undistributed Federal tax deposits and unapplied collections.....	-460	300	-40	12
Total Federal fund excise taxes.....	9,400	10,214	2,380	10,250
Trust funds:				
Highway:				
Gasoline.....	4,069	4,123	1,118	4,313
Trucks, buses, and trailers.....	602	375	129	578
Tires, innertubes, and tread rubber.....	797	566	199	830
Diesel fuel used on highways.....	402	370	117	440
Use-tax on certain vehicles.....	221	208	118	226
Truck parts and accessories.....	143	130	41	163
Lubricating oils.....	100	94	25	112
Refunds.....	-146	-155	-1	-160
Total highway trust fund.....	6,188	5,711	1,746	6,502
Airport and airway:				
Transportation of persons.....	779	787	209	851
Waybill tax.....	54	48	13	55
Tax on fuels.....	54	59	14	61
International departure tax.....	55	51	13	54
Aircraft registration fees.....	20	25	6	26
Tires and innertubes.....	1	1	*	1
Proposed legislation.....		7	-9	8

See footnotes at end of table.

Table 12.—BUDGET RECEIPTS BY SOURCE (in millions of dollars)—Continued

Source	1975 actual	1976 estimate	TQ estimate	1977 estimate
Excise taxes—Continued				
Trust funds—Continued				
Refunds.....	-1	-2	-1	-2
Total airport and airway trust fund.....	962	976	245	1,054
Total trust fund excise taxes.....	7,151	6,687	1,991	7,556
Total excise taxes.....	16,551	16,901	4,371	17,806
Estate and gift taxes.....	4,688	5,180	1,421	5,883
Proposed legislation.....			-1	-3
Refunds.....	-77	-80	-20	-80
Total estate and gift taxes.....	4,611	5,100	1,400	5,800
Customs duties.....	3,676	3,800	1,000	4,300
Miscellaneous receipts:³				
Miscellaneous taxes.....	181	237	59	242
Proposed legislation.....				80
Deposit of earnings, Federal Reserve System.....	5,777	5,550	1,350	6,200
Fees for permits and regulatory and judicial services:				
Immigration, passport, and consular fees.....	50	53	13	53
Patent and copyright fees.....	30	32	8	32
Registration and filing fees.....	56	137	19	90
Import fees on crude oil and petroleum products.....	443	1,789	33	255
Miscellaneous fees for permits, licenses, etc.....	26	31	8	34
Miscellaneous fees for regulatory and judicial services.....	19	49	13	25
Proposed legislation.....				62
Fees for legal and judicial services.....	*	*	*	*
Total fees for permits and regulatory and judicial services.....	624	2,090	93	550
Fines, penalties, and forfeitures.....	90	86	22	96
Proposed legislation.....		228		
War reparations and recoveries under military occupation.....	59	58	1	3
Gifts and contributions.....	22	35	4	30
Undistributed collections.....	-41			
Total miscellaneous receipts.....	6,711	8,284	1,530	7,202
Total budget receipts.....	280,997	297,534	81,894	351,262
MEMORANDUM				
Federal funds.....	187,505	198,373	54,758	230,755
Trust funds.....	118,590	134,754	33,783	157,684
Interfund transactions.....	-25,098	-35,593	-6,647	-37,177

*Less than \$500 thousand.

¹ Deposits by States are State payroll taxes that cover the benefit part of the program. Federal unemployment tax receipts cover administrative costs at both the Federal and State level. Railroad unemployment tax receipts cover both the benefits and administrative costs of the program for the railroads.

² Represents employer and employee contributions to the civil service retirement and disability fund for covered employees of Government-sponsored, privately owned enterprises and the District of Columbia municipal government.

³ Includes both Federal and trust funds. Trust fund amounts in miscellaneous receipts are: 1975, \$40 million; 1976, \$47 million; TQ, \$7 million; and 1977, \$44 million.

Note.—Estimates for 1976, TQ and 1977 include effects of proposed legislation.

Table 13. OFFSETTING RECEIPTS BY TYPE (in millions of dollars)

Type	1975 actual	1976 estimate	TQ estimate	1977 estimate
INTRAGOVERNMENTAL TRANSACTIONS				
Intrabudgetary transactions:				
Federal intrafund transactions:				
Interest on Government capital in enterprises.....	1,234	1,563	261	1,425
Other.....	31	23	8	77
Total Federal intrafunds.....	1,265	1,586	269	1,502
Trust intrafund transactions:¹				
Railroad retirement/social security.....	1,010	1,083		1,289
Other.....	25	9	3	6
Total trust intrafunds.....	1,035	1,092	3	1,295
Total intrafund transactions.....	2,300	2,678	273	2,797
Interfund transactions:				
Distributed by agency and function:				
Federal fund payments to trust funds:				
Contributions to insurance programs:				
Old-age and survivors insurance.....	307	268		236
Military service credits, various programs.....	244	295		622
Supplementary medical insurance.....	2,330	2,939	878	5,047
Hospital insurance.....	481	610		666
Railroad dual benefits.....		250		250
Supplementary retirement contributions.....	3,837	4,777	12	7,216
Unemployment insurance.....	785	8,512	1,100	4,500
Other.....	1	2	1	2
Miscellaneous contributions:				
State and local government fiscal assistance.....	6,205	6,355	1,626	6,542
Other.....	87	219	59	182
Subtotal.....	14,278	24,227	3,675	25,264
Trust fund payments to Federal funds:				
Charges for services to trust funds.....	130	145	36	145
Other.....	9			
Subtotal.....	139	145	36	145
Total interfunds distributed by agency and function.....	14,417	24,372	3,712	25,409
Undistributed by agency and function:				
Employer share, employee retirement:				
Civil service retirement and disability insurance.....	1,918	2,052	521	2,085
Old-age, survivors, disability, and hospital insurance (contribution as employer) ²	1,082	1,138	301	1,295
Other Federal employees retirement.....	13	15	4	15
Total employer share, employee retirement.....	3,014	3,205	826	3,396
Interest received by trust funds.....	7,667	8,015	2,110	8,373
Total interfunds undistributed by agency and function.....	10,681	11,220	2,936	11,768
Total interfund transactions.....	25,098	35,593	6,647	37,177
Total intrabudgetary transactions.....	27,398	38,271	6,920	39,974

See footnotes at end of table.

Table 13. OFFSETTING RECEIPTS BY TYPE (in millions of dollars)—Continued

Type	1975 actual	1976 estimate	TQ estimate	1977 estimate
Receipts from off-budget Federal agencies:				
Distributed by agency and function:				
Interest on loans to Government-owned enterprises.....	455	1,254	360	2,252
Dividends and other earnings.....	50	50	-----	-----
Total distributed by agency and function.....	505	1,304	360	2,252
Undistributed by agency and function:				
Employer share, employee retirement.....	967	988	153	1,072
Total receipts from off-budget Federal agencies..	1,471	2,292	513	3,325
Total intragovernmental transactions.....	28,869	40,562	7,433	43,299
PROPRIETARY RECEIPTS FROM THE PUBLIC				
Distributed by agency and function:				
Interest:				
Interest on loans, Foreign Assistance Act.....	89	209	47	222
Interest on foreign military credit sales.....	62	70	18	75
Interest on loans to United Kingdom.....	60	59	-----	58
Interest on rural electrification loans.....	-----	9	-----	44
Other interest on foreign loans and deferred foreign collections.....	14	11	4	12
Other interest (domestic—civil) ³	86	99	22	94
Other interest (domestic—national defense).....	16	17	2	17
Total interest.....	328	475	93	521
Dividends and other earnings.....	2	2	*	2
Rents:				
Rent and bonuses from land leases for resource exploration and extraction.....	15	18	4	22
Rent of land and other real property ³	62	61	5	74
Rent of equipment and other personal property.....	38	21	5	21
Total rents.....	116	100	14	117
Royalties ³	367	392	87	443
Sale of products:				
Sale of timber and other natural land products ³ ...	541	673	214	677
Sale of power and other utilities.....	435	397	239	986
Sale of other products.....	27	55	13	41
Recovery of mint manufacturing expense.....	37	44	11	51
Total sale of products.....	1,041	1,170	477	1,755
Fees and other charges for services and special benefits:				
Veterans life insurance (trust funds).....	472	477	124	508
Other ³	396	413	101	484
Total fees and other charges.....	868	890	224	992

See footnotes at end of table.

Table 13. OFFSETTING RECEIPTS BY TYPE (in millions of dollars)—Continued

Type	1975 actual	1976 estimate	TQ estimate	1977 estimate
Sale of Government property:				
Sale of land and other real property ³	40	48	11	62
Sale of equipment and other personal property:				
Sale from the stockpile of strategic and critical materials.....	991	124	26	870
Military assistance program sales (trust fund)...	4,415	6,500	1,664	7,200
Other.....	52	29	7	42
Profit on the sale of gold.....	93	61	-----	-----
Sale of scrap and salvage material ³	20	4	*	1
Total sale of property.....	5,611	6,766	1,708	8,176
Realization upon loans and investments:				
Foreign military credit sales.....	105	187	74	288
Dollar conversion of foreign currency.....	94	94	24	85
Repayment of loans to United Kingdom.....	70	71	-----	73
Other.....	197	408	105	435
Total realization upon loans and investments.....	466	760	202	881
Recoveries and refunds ³	65	157	14	158
Deposits in clearing accounts.....	-3	-7	-23	25
Total proprietary receipts from the public distributed by agency and function.....				
	8,861	10,704	2,798	13,070
Undistributed by agency and function:				
Rents and royalties on the Outer Continental Shelf:				
Rents and bonuses.....	1,936	2,400	350	5,300
Royalties.....	492	600	150	700
Total proprietary receipts from the public undistributed by agency and function.....	2,428	3,000	500	6,000
Total proprietary receipts from the public ⁴.....	11,289	13,704	3,298	19,070
Total offsetting receipts.....	40,158	54,266	10,731	62,368

*Less than \$500 thousand.

¹ Interchange receipts between the social security and railroad retirement funds place the social security funds in the same position they would have been if there were no separate railroad retirement system. Interchange receipts between Federal retirement funds occur when an employee transfers from coverage by one system to coverage by another system.

² Includes provision for covered Federal civilian employees and military personnel.

³ Includes both Federal funds and trust funds.

⁴ Consists of:

	1975	1976	TQ esti- mate	1977
Federal funds.....	6,050	6,357	1,411	10,973
Trust funds.....	5,240	7,347	1,886	8,096

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
050 NATIONAL DEFENSE				
051 Department of Defense—Military:				
Military personnel.....	24,963	25,604	6,603	25,436
Retired military personnel.....	6,251	7,326	1,963	8,382
Operation and maintenance.....	26,176	28,871	7,464	31,928
Procurement.....	16,698	21,206	4,155	29,310
Research, development, test, and evaluation.....	8,572	9,463	2,395	10,854
Military construction.....	1,927	2,360	76	2,277
Other ¹	1,407	1,455	305	1,632
Allowances.....	—	52	28	1,596
Deductions for offsetting receipts.....	-182	-136	-9	-165
Total 051.....	85,812	96,202	22,980	111,250
052 Military assistance:				
Funds appropriated to the President ¹	10,243	11,262	1,734	10,080
Deductions for offsetting receipts.....	-4,587	-6,760	-1,756	-7,565
Total 052.....	5,656	4,502	-22	2,516
053 Atomic energy defense activities:				
Energy Research and Development Administration.....	1,484	1,661	452	1,943
054 Defense-related activities:				
Funds appropriated to the President.....	-85	—	—	—
General Services Administration.....	9	16	4	27
Other independent agencies:				
Central Intelligence Agency.....	—	—	—	28
Renegotiation Board.....	5	6	2	6
Selective Service System.....	45	38	7	7
Other temporary commissions.....	1	1	—	—
Deductions for offsetting receipts.....	-999	-124	-26	-870
Total 054.....	-1,024	-63	-14	-802
Deductions for offsetting receipts ²	-4	-3	-1	-3
Total national defense.....	91,925	102,299	23,394	114,905
150 INTERNATIONAL AFFAIRS				
151 Foreign economic and financial assistance:				
Funds appropriated to the President ¹	2,773	4,542	381	4,218
Department of Agriculture.....	778	1,090	146	1,169
Department of State.....	68	37	1	10
Department of Transportation ¹	20	36	8	31
Other independent agencies: ACTION ¹	78	82	26	67
Deductions for offsetting receipts.....	-14	-42	-7	-35
Total 151.....	3,704	5,744	554	5,461
152 Conduct of foreign affairs:				
Funds appropriated to the President.....	16	17	—	17
Department of State ¹	683	798	368	1,009
Other independent agencies:				
Arms Control and Disarmament Agency.....	9	11	3	12
Foreign Claims Settlement Commission.....	1	1	*	1

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
150 INTERNATIONAL AFFAIRS—Continued				
152 Conduct of foreign affairs—Continued				
Other independent agencies—Continued				
International Trade Commission.....	9	10	3	12
Other temporary commissions.....	2	—	—	—
Deductions for offsetting receipts.....	-46	-56	-12	-65
Total 152.....	674	781	362	985
153 Foreign information and exchange activities:				
Department of State ¹	61	65	13	69
Other independent agencies:				
Board for International Broadcasting.....	50	64	18	53
Japan-United States Friendship Commission.....	—	18	—	—
United States Information Agency ¹	244	277	74	264
Deductions for offsetting receipts.....	-*	-*	-*	-*
Total 153.....	354	424	104	386
155 International financial programs:				
Other independent agencies:				
Export-Import Bank of the United States.....	—	—	—	3,348
Deductions for offsetting receipts.....	-50	-50	—	-50
Total 155.....	-50	-50	—	3,298
Deductions for offsetting receipts ²	-263	-449	-77	-464
Total international affairs.....	4,420	6,450	944	9,666
250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY				
251 General science and basic research:				
Energy Research and Development Administration.....	381	424	105	481
Other independent agencies:				
National Science Foundation ¹	720	718	168	805
Smithsonian Institution ¹	2	2	1	2
Total 251.....	1,103	1,145	274	1,288
253 Manned space flight:				
National Aeronautics and Space Administration.....	1,510	1,790	468	1,891
254 Space science, applications, and technology:				
National Aeronautics and Space Administration.....	1,077	1,120	297	1,087
255 Supporting space activities:				
National Aeronautics and Space Administration ¹	332	322	88	355
Deductions for offsetting receipts.....	-2	-1	—	-*
Total 255.....	330	321	88	355
Deductions for offsetting receipts ²	-2	-3	-1	-2
Total general science, space, and technology.....	4,018	4,374	1,126	4,618

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY				
301 Water resources and power:				
Department of Agriculture ¹	151	226	45	161
Department of Defense—Civil ¹	1,790	2,146	660	2,200
Department of the Interior ¹	1,947	672	198	787
Department of State.....	13	15	3	12
Other independent agencies:				
Delaware River Basin Commission.....	*	*	*	*
Susquehanna River Basin Commission.....	*	*	*	*
Tennessee Valley Authority.....	77	10,100	31	121
Water Resources Council ¹	14	15	3	16
Deductions for offsetting receipts.....	-437	-276	-73	-311
Total 301.....	3,554	12,899	866	2,986
302 Conservation and land management:				
Department of Agriculture ¹	1,279	1,223	337	1,168
Department of Commerce.....	15	18	5	23
Department of the Interior ¹	253	287	80	293
Department of State.....	4	5	2	6
Other independent agencies: Marine Mammal Commission.....	1	1	*	1
Deductions for offsetting receipts.....	-265	-417	11	-495
Total 302.....	1,287	1,117	435	995
303 Recreational resources:				
Department of Agriculture.....	1	4	2	2
Department of Defense—Civil.....	1	2	*	4
Department of the Interior ¹	963	357	229	915
Other independent agencies: Other temporary commissions.....		*	*	
Deductions for offsetting receipts.....	-1	-2	-1	-2
Total 303.....	965	861	230	919
304 Pollution control and abatement:				
Department of the Interior.....	*	*	*	*
Department of Transportation.....	2	12	1	10
Environmental Protection Agency ¹	8,383	671	167	621
Other independent agencies:				
Interstate Commission on the Potomac River Basin.....	*	*	*	
Other temporary commissions.....	7			
Deductions for offsetting receipts.....	—*	—*	—*	—*
Total 304.....	8,391	683	169	631
305 Energy:				
Funds appropriated to the President.....		57	59	368
Department of Agriculture.....	20	21	5	21
Department of Commerce.....		2	1	2
Department of the Interior.....	67	62	15	66
Energy Research and Development Administra- tion ¹	1,660	2,946	748	3,633
Environmental Protection Agency.....	134	101	21	97

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY—Continued				
305 Energy—Continued				
Other independent agencies:				
Energy Independence Authority.....			25	42
Federal Energy Administration.....	130	198	9	155
Federal Power Commission.....	33	37	9	42
Nuclear Regulatory Commission.....	135	218	52	249
Deductions for offsetting receipts.....	-13	-117	-166	-694
Total 305.....	2,166	3,522	769	3,981
306 Other natural resources:				
Department of Commerce ¹	458	513	141	548
Department of the Interior ¹	426	415	103	469
Deductions for offsetting receipts.....	-6	-7	-2	-7
Total 306.....	878	921	243	1,010
Deductions for offsetting receipts ²	-756	-814	-333	-819
Total natural resources, environment, and energy.....	16,484	19,189	2,380	9,702
350 AGRICULTURE				
351 Farm income stabilization:				
Department of Agriculture ¹	4,923	3,158	63	1,259
352 Agricultural research and services:				
Department of Agriculture ¹	997	1,027	257	1,056
Deductions for offsetting receipts.....	-46	-48	-12	-51
Total 352.....	951	979	245	1,005
Deductions for offsetting receipts ²	-2	-2	—*	-2
Total agriculture.....	5,873	4,135	308	2,262
400 COMMERCE AND TRANSPORTATION				
401 Mortgage credit and thrift insurance:				
Department of Agriculture.....	136	123	*	177
Department of Housing and Urban Development.....	7,304	6,065	241	984
Other independent agencies:				
Federal Home Loan Bank Board.....	2,000			
Total 401.....	9,439	6,189	241	1,160
402 Postal Service:				
Other independent agencies: Postal Service.....	1,875	1,690	431	1,459
403 Other advancement and regulation of com- merce:				
Legislative branch.....	6	7	2	8
Department of Commerce ¹	358	404	103	429
Department of Housing and Urban Development.....	*	4	1	4
Department of the Treasury ¹	3			
General Services Administration.....	1	1	*	1

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
400 COMMERCE AND TRANSPORTATION—Continued				
403 Other advancement and regulation of Commerce—Continued				
Other independent agencies:				
Commodity Futures Trading Commission.....	4	11	3	12
Federal Communications Commission.....	47	51	13	51
Federal Trade Commission.....	39	47	12	53
National Center for Productivity and Quality of Working Life.....	2	2	*	5
Securities and Exchange Commission.....	44	49	13	52
Small Business Administration.....	354	318	10	541
Other temporary commissions.....	1	1	*	*
Deductions for offsetting receipts.....	-16	-21	-5	-22
Total 403.....	843	875	153	1,136
404 Ground transportation:				
Department of Transportation ¹	16,392	4,908	209	8,151
Other independent agencies:				
Washington Metropolitan Area Transit Authority.....	127	100	27	116
Interstate Commerce Commission.....	45	66	13	55
United States Railway Association.....	12	414	302	1,403
Total 404.....	16,575	5,487	550	9,725
405 Air transportation:				
Department of Transportation ¹	1,738	2,274	524	2,372
National Aeronautics and Space Administration..	314	323	80	364
Other independent agencies: Civil Aeronautics Board.....	85	81	20	102
Total 405.....	2,137	2,678	624	2,838
406 Water transportation:				
Department of Commerce ¹	577	576	131	406
Department of Defense—Civil.....	30			
Department of Transportation ¹	932	1,083	280	1,202
Other independent agencies:				
Federal Maritime Commission.....	7	8	2	8
Deductions for offsetting receipts.....	—*	—*		—*
Total 406.....	1,546	1,667	413	1,616
407 Other transportation:				
Department of Transportation.....	65	63	16	68
Other independent agencies: National Transportation Safety Board.....	10	11	3	12
Total 407.....	75	74	19	80
Deductions for offsetting receipts ²	-60	-55	-22	-89
Total commerce and transportation.....	32,431	18,605	2,410	17,925

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
450 COMMUNITY AND REGIONAL DEVELOPMENT				
451 Community development:				
Department of Agriculture.....	30	125	12	-----
Department of Commerce.....	6	9	2	10
Department of Health, Education, and Welfare.....	26			
Department of Housing and Urban Development..	2,833	2,103	54	3,517
Other independent agencies:				
ACTION.....	100	101	21	94
Commission of Fine Arts.....	*	*	*	*
Community Services Administration.....	579	424	93	334
District of Columbia.....	153	249		115
National Capital Planning Commission.....	2	2	*	2
Pennsylvania Avenue Development Corporation.....	1	1	*	38
Total 451.....	3,730	3,015	184	4,110
452 Area and regional development:				
Funds appropriated to the President.....	278	311	12	364
Department of Agriculture.....	256	303	41	348
Department of Commerce ¹	338	506	121	316
Department of the Interior ¹	649	657	193	685
Other independent agencies:				
Appalachian Regional Commission ¹	5	5	1	5
Joint Federal-State Land Use Planning Commission for Alaska ¹	1	1	*	*
Deductions for offsetting receipts.....	-192	-311	-85	-285
Total 452.....	1,336	1,473	284	1,432
453 Disaster relief and insurance:				
Funds appropriated to the President.....	200	150	38	100
Department of Agriculture.....	10	10	2	10
Department of Housing and Urban Development..	50	75	19	108
Other independent agencies: Small Business Administration.....	92	101	*	91
Total 453.....	352	336	59	309
Deductions for offsetting receipts ²	-27	-30	-4	-32
Total community and regional development.....	5,391	4,794	523	5,819
500 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES				
501 Elementary, secondary, and vocational education:				
Department of Health, Education, and Welfare....	4,549	4,444	2,567	5,092
Department of the Interior.....	226	243	79	244
Total 501.....	4,775	4,687	2,647	5,335
502 Higher education:				
Department of Health, Education, and Welfare..	2,549	2,466	182	2,145
Department of Housing and Urban Development..	-682	14	4	-----
Department of the Treasury.....	9	1		-----

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued

(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
550 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES—Continued				
502—Higher education—Continued				
Other independent agencies:				
Harry S Truman Scholarship Foundation ¹		10		
Total 502.....	1,876	2,491	186	2,145
503 Research and general education aids:				
Legislative branch ¹	84	100	25	116
Department of Health, Education, and Welfare ¹	358	289	188	296
Department of the Treasury.....		7		
Other independent agencies:				
Corporation for Public Broadcasting.....	62	70	18	70
National Commission on Libraries and Information Science.....	*	*	*	1
National Foundation on the Arts and the Humanities ¹	169	193	59	200
Smithsonian Institution.....	92	100	27	114
Deductions for offsetting receipts.....	-10	-10	-2	-10
Total 503.....	754	749	313	786
504 Training and employment:				
Department of Commerce.....	125	374		
Department of Health, Education, and Welfare.....	210	400	80	260
Department of Labor ¹	4,310	6,808	745	3,433
Total 504.....	4,645	7,582	825	3,693
505 Other labor services:				
Department of Labor ¹	198	235	59	264
Other independent agencies:				
Committee for Purchase of Products and Services of the blind and other Severely Handicapped.....	*	*	*	*
Federal Mediation and Conciliation Service.....	16	19	5	20
National Labor Relations Board.....	63	70	18	78
National Mediation Board.....	3	3	1	4
Total 505.....	280	328	83	366
506 Social services:				
Department of Health, Education, and Welfare.....	3,198	3,939	890	3,655
Other independent agencies: Cabinet Committee on Opportunities for Spanish-Speaking People.....	*			
Total 506.....	3,199	3,939	890	3,655
Deductions for offsetting receipts ²	-5	-38	-1	-38
Total education, training, employment, and social services.....	15,526	19,738	4,942	15,943

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued

(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
550 HEALTH				
551 Health care services:				
Department of Health, Education, and Welfare ¹	28,378	31,951	8,511	29,657
Other independent agencies: Civil Service Commission ¹	265	348	99	452
Deductions for offsetting receipts.....	-2,859	-3,597	-878	-5,854
552 Health research and education:				
Department of Health, Education, and Welfare.....	2,882	2,562	576	2,712
553 Prevention and control of health problems:				
Executive Office of the President.....	13			
Department of Agriculture.....	201	228	65	232
Department of Health, Education, and Welfare.....	465	447	99	417
Department of the Interior.....	68	84	21	90
Department of Labor.....	102	118	30	128
Other independent agencies:				
Consumer Product Safety Commission.....	37	37	9	37
Federal Metal and Nonmetallic Mine Safety Board of Review.....	*			
Occupational Safety and Health Review Commission.....	6	6	1	6
Total 553.....	891	919	226	911
554 Health planning and construction:				
Department of Health, Education, and Welfare ¹	383	196	52	202
Department of the Interior (trust fund).....	*			
Deductions for offsetting receipts.....	-2	-1	-*	-1
Total 554.....	382	195	52	201
555 General health financing assistance:				
Department of Health, Education, and Welfare.....				10,002
Deductions for offsetting receipts ²	-5	-39	-1	-41
Total health.....	29,935	32,339	8,584	38,038
600 INCOME SECURITY				
601 General retirement and disability insurance:				
Department of Health, Education, and Welfare ¹	68,133	72,297	19,099	86,450
Department of Labor ¹	16	25	6	33
Department of the Treasury.....	1,750			
Other independent agencies: Railroad Retirement Board ¹	2,779	3,524	494	4,021
Deductions for offsetting receipts.....	-1,513	-1,848	-*	-2,256
Total 601.....	71,165	73,998	19,599	88,247
602 Federal employee retirement and disability:				
Legislative branch (trust fund).....	*	*	*	*
The judiciary (trust fund).....	2	3	1	3

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
600 INCOME SECURITY—Continued				
602 Federal employee retirement and disability—Continued				
Department of Labor.....	155	276	75	288
Department of State (trust fund).....	105	96	24	106
Other independent agencies: Civil Service Commission (trust fund).....	11,361	12,933	2,099	15,826
Deductions for offsetting receipts.....	-28	-6	-3	-6
Total 602.....	11,595	13,302	2,196	16,217
603 Unemployment insurance:				
Department of Labor ¹	15,791	21,638	3,385	21,072
Deductions for offsetting receipts.....	-785	-8,512	-1,100	-4,500
Total 603.....	15,006	13,126	2,285	16,572
604 Public assistance and other income supplements:				
Department of Agriculture.....	6,819	7,686	1,472	6,825
Department of Health, Education, and Welfare.....	9,984	11,625	3,131	12,120
Department of Housing and Urban Development.....	44,420	19,403	110	17,092
Department of State.....	305			
Department of the Treasury.....		1,200		600
Other independent agencies: Railroad Retirement Board.....		38	10	40
Total 604.....	61,528	39,951	4,723	36,676
Deductions for offsetting receipts ²	-1	-35	-*	-35
Total income security.....	159,294	140,342	28,803	157,678
700 VETERANS BENEFITS AND SERVICES				
701 Income security for veterans:				
Veterans Administration ¹	8,421	9,159	2,362	9,046
Deductions for offsetting receipts.....	-474	-479	-124	-510
Total 701.....	7,947	8,681	2,238	8,536
702 Veterans education, training, and rehabilitation:				
Veterans Administration.....	4,551	6,215	1,091	4,160
703 Hospital and medical care for veterans:				
Veterans Administration.....	3,771	4,448	1,063	4,437
704 Veterans housing:				
Veterans Administration.....	2			
705 Other veterans benefits and services:				
Department of Defense—Civil ¹	16	21	5	22
Department of the Treasury (trust fund).....	*	*		*
Veterans Administration ¹	456	531	122	522
Other independent agencies: American Battle Monuments Commission ¹	5	5	1	6
Deductions for offsetting receipts.....	-*	-*	-*	-*
Total 705.....	476	558	129	550

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
700 VETERANS BENEFITS AND SERVICES—Continued				
Deductions for offsetting receipts ²	-2	-2	-1	-2
Total veterans benefits and services.....	16,745	19,898	4,520	17,681
750 LAW ENFORCEMENT AND JUSTICE				
751 Federal law enforcement and prosecution:				
The judiciary ¹	18	21	5	23
Department of Health, Education, and Welfare.....	22	25	7	30
Department of Justice.....	1,017	1,121	296	1,138
Department of the Treasury.....	495	551	144	572
Department of Housing and Urban Development.....	11	12	3	12
Other independent agencies:				
Administrative Conference of the United States.....	1	1	*	1
Commission on Civil Rights.....	7	8	2	10
Equal Employment Opportunity Commission.....	55	65	19	70
Legal Services Corporation.....		88	25	80
Other temporary commissions.....	1	1	*	*
Deductions for offsetting receipts.....	-2	-2	-*	-2
Total 751.....	1,626	1,892	500	1,933
752 Federal judicial activities:				
Legislative branch.....	8	7	2	7
The judiciary.....	296	324	81	371
Other independent agencies: Indian Claims Commission.....	1	1	*	2
Deductions for offsetting receipts.....	-*			
Total 752.....	305	332	83	380
753 Federal correctional and rehabilitative activities:				
Department of Justice ¹	222	237	63	299
754 Law enforcement assistance:				
Department of Justice.....	887	811	205	713
Deductions for offsetting receipts ²	-9	-7	-3	-7
Total law enforcement and justice.....	3,031	3,264	849	3,318
800 GENERAL GOVERNMENT				
801 Legislative functions:				
Legislative branch.....	635	744	183	752
Deductions for offsetting receipts.....	-5	-5	-1	-5
Total 801.....	630	740	181	747
802 Executive direction and management:				
Executive Office of the President.....	63	70	18	73
Funds appropriated to the President.....	*	1	*	1
Department of the Treasury.....	2			

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
800 GENERAL GOVERNMENT—Continued				
802 Executive direction and management—Continued				
General Services Administration.....	*	*	*	1
Total 802.....	65	71	18	75
803 Central fiscal operations:				
Department of the Treasury ¹	1,879	2,008	509	2,011
Deductions for offsetting receipts.....	-131	-146	-36	-146
Total 803.....	1,748	1,862	472	1,865
804 General property and records management:				
General Services Administration ¹	295	348	78	313
Other independent agencies: Other temporary commissions.....		4	2	
Total 804.....	295	352	80	313
805 Central personnel management:				
Other independent agencies:				
Advisory Committee on Federal Pay.....	*	*	*	*
Civil Service Commission.....	3,886	4,820	25	7,256
Other temporary commissions.....				*
Deductions for offsetting receipts.....	-3,792	-4,721	-*	-7,152
Total 805.....	94	99	25	104
806 Other general government:				
Legislative branch.....	50	44	11	67
The judiciary.....		2		
Department of Defense—Civil.....	69	63	17	70
Department of the Interior ¹	160	210	71	137
Department of the Treasury ¹	246	308	73	284
General Services Administration.....	3	3	1	3
Other independent agencies:				
Civil Service Commission.....	15	15	4	10
American Revolution Bicentennial Administration ¹	16	21	4	5
Other historical and memorial agencies ¹			*	*
Advisory Commission on Intergovernmental Relations ¹	1	1	*	1
Other temporary commissions.....		18	*	1
Deductions for offsetting receipts.....	-24	-34	-9	-27
Total 806.....	536	651	173	551
Deductions for offsetting receipts ²	-292	-228	-39	-195
Total general government.....	3,075	3,546	909	3,460
850 REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE				
851 General revenue sharing:				
Department of the Treasury ¹	12,410	12,713	3,253	13,088
Deductions for offsetting receipts.....	-6,213	-6,355	-1,626	-6,542
Total 851.....	6,197	6,358	1,627	6,546

See footnotes at end of table.

Table 14. BUDGET AUTHORITY BY FUNCTION AND AGENCY—Continued
(in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
850 REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE—Continued				
852 Other general purpose fiscal assistance:				
Department of Agriculture.....	121	91	118	37
Department of Defense—Civil.....	4	4	1	4
Department of the Interior.....	203	206	152	153
Department of the Treasury.....	281	2,640	80	345
Other independent agencies:				
District of Columbia.....	272	300	105	323
Federal Power Commission.....	*	*		*
Deductions for offsetting receipts.....	-25	-60	-40	-61
Total 852.....	856	3,181	416	801
Total revenue sharing and general purpose fiscal assistance.....	7,052	9,538	2,043	7,347
900 INTEREST				
901 Interest on the public debt:				
Department of the Treasury.....	32,665	37,700	10,400	45,000
902 Other interest:				
Department of the Treasury.....	244	342	63	404
General Services Administration.....		1		
Deductions for offsetting receipts.....	-1,935	-3,208	-695	-4,108
Total 902.....	-1,691	-2,864	-631	-3,704
Total interest.....	30,974	34,836	9,769	41,296
Allowances for:				
Civilian agency pay raises.....				790
Contingencies for:				
Relatively uncontrollable programs.....		0	0	0
Other requirements.....		225	150	1,800
Undistributed offsetting receipts:				
Employer share, employee retirement:				
Interfund transactions.....	-3,014	-3,205	-826	-3,396
Receipts from off-budget Federal agencies.....	-967	-988	-153	-1,072
Interest received by trust funds.....	-7,667	-8,015	-2,110	-8,373
Rents and royalties on the Outer Continental Shelf.....	-2,428	-3,000	-500	-6,000
Total budget authority.....	412,099	408,365	88,066	433,409
MEMORANDUM				
Federal funds.....	315,220	309,345	62,877	311,918
Trust funds.....	121,976	134,613	31,836	158,668
Interfund transactions.....	-25,098	-35,593	-6,647	-37,177

*Less than \$500 thousand.

¹Includes both Federal and trust funds.

²Excludes offsetting receipts which have been distributed by subfunction above.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
050 NATIONAL DEFENSE				
051 Department of Defense—Military:				
Military personnel.....	24,968	25,495	6,693	25,189
Retired military personnel.....	6,242	7,325	1,977	8,388
Operation and maintenance.....	26,330	28,254	7,631	30,670
Procurement.....	16,042	16,486	4,975	20,354
Research, development, test, and evaluation.....	8,866	9,107	2,471	10,435
Military construction.....	1,462	1,840	483	1,825
Other ¹	1,292	1,341	221	1,312
Allowances.....	—	51	29	1,553
Deductions for offsetting receipts.....	-182	-136	-9	-165
Total 051.....	85,020	89,763	24,471	99,561
052 Military assistance:				
Funds appropriated to the President ¹	5,586	8,196	1,885	8,104
Deductions for offsetting receipts.....	-4,587	-6,760	-1,756	-7,565
Total 052.....	999	1,437	129	539
053 Atomic energy defense activities:				
Energy Research and Development Administration.....	1,506	1,621	443	1,833
054 Defense-related activities:				
Funds appropriated to the President.....	1	—	—	—
Department of Health, Education, and Welfare.....	1	*	—	—
General Services Administration.....	8	16	4	26
Other independent agencies:				
Central Intelligence Agency.....	—	—	—	28
Renegotiation Board.....	5	6	2	6
Selective Service System.....	48	41	6	8
Other temporary commissions.....	1	1	*	—
Deductions for offsetting receipts.....	-999	-124	-26	-870
Total 054.....	-936	-59	-14	-801
Deductions for offsetting receipts ²	-4	-3	-1	-3
Total national defense.....	86,585	92,759	25,028	101,129
150 INTERNATIONAL AFFAIRS				
151 Foreign economic and financial assistance:				
Funds appropriated to the President ¹	2,565	3,612	770	3,657
Department of Agriculture.....	936	1,209	163	996
Department of State.....	76	56	4	13
Department of Transportation ¹	15	40	12	40
Other independent agencies: ACTION ¹	87	78	24	66
Deductions for offsetting receipts.....	-14	-42	-7	-35
Total 151.....	3,665	4,953	964	4,736
152 Conduct of foreign affairs:				
Funds appropriated to the President.....	16	17	—	17
Department of State ¹	667	830	344	935
Other independent agencies:				
Arms Control and Disarmament Agency.....	10	10	3	11
Foreign Claims Settlement Commission.....	1	2	1	1
International Trade Commission.....	8	10	3	11
Other temporary commissions.....	1	*	—	—

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
150 INTERNATIONAL AFFAIRS—Continued				
152 Conduct of foreign affairs—Continued				
Deductions for offsetting receipts.....	-46	-56	-12	-65
Total 152.....	658	814	339	910
153 Foreign information and exchange activities:				
Department of State ¹	58	63	19	61
Other independent agencies:				
Board for International Broadcasting.....	50	63	18	54
United States Information Agency ¹	240	272	70	270
Deductions for offsetting receipts.....	—*	—*	—*	—*
Total 153.....	348	398	108	385
155 International financial programs:				
Other independent agencies: Export-Import Bank of the United States.....	—	—	—	1,306
Deductions for offsetting receipts.....	-50	-50	—	-50
Total 155.....	-50	-50	—	1,256
Deductions for offsetting receipts ²	-263	-449	-77	-464
Total international affairs.....	4,358	5,665	1,334	6,824
250 GENERAL SCIENCE, SPACE, AND TECHNOLOGY				
251 General science and basic research:				
Energy Research and Development Administration.....	374	400	107	434
Other independent agencies:				
National Science Foundation ¹	662	721	221	734
Smithsonian Institution ¹	2	2	1	2
Total 251.....	1,038	1,124	328	1,170
253 Manned space flight:				
National Aeronautics and Space Administration.....	1,535	1,735	469	1,865
254 Space science, applications, and technology:				
National Aeronautics and Space Administration.....	1,084	1,118	281	1,125
255 Supporting space activities:				
National Aeronautics and Space Administration ¹	336	338	80	349
Deductions for offsetting receipts.....	-2	-1	—	—*
Total 255.....	334	337	80	349
Deductions for offsetting receipts ²	-2	-3	-1	-2
Total general science, space, and technology.....	3,989	4,311	1,157	4,507
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY				
301 Water resources and power:				
Department of Agriculture ¹	169	199	68	188
Department of Defense—Civil ¹	2,070	2,149	708	2,189
Department of the Interior ¹	672	604	189	762
Department of State.....	18	21	4	14

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY—Continued				
301 Water resources and power—Continued				
Other independent agencies:				
Delaware River Basin Commission.....	*	*	*	*
Susquehanna River Basin Commission.....	*	*	*	*
Other temporary commissions.....		*		
Tennessee Valley Authority.....	767	1,112	250	1,049
Water Resources Council ¹	13	17	6	16
Deductions for offsetting receipts.....	-437	-276	-73	-311
Total 301.....	3,274	3,827	1,151	3,908
302 Conservation and land management:				
Department of Agriculture ¹	1,317	1,424	457	1,207
Department of Commerce.....	7	17	5	17
Department of the Interior ¹	237	304	70	291
Department of State.....	4	5	2	6
Other independent agencies: Marine Mammal Commission.....	1	1	*	1
Deductions for offsetting receipts.....	-265	-417	11	-495
Total 302.....	1,300	1,333	546	1,027
303 Recreational resources:				
Department of Agriculture.....	2	3	3	2
Department of Defense—Civil.....	2	2	1	3
Department of the Interior ¹	823	897	246	956
Other independent agencies: Other temporary commissions.....		*	*	
Deductions for offsetting receipts.....	-1	-2	-1	-2
Total 303.....	825	900	248	959
304 Pollution control and abatement:				
Department of the Interior.....	*	*	*	*
Department of Transportation.....	7	8	1	8
Environmental Protection Agency ¹	2,507	3,073	814	4,380
Other independent agencies:				
Interstate Commission on the Potomac River Basin.....	*	*	*	
Other temporary commissions.....	8	7	1	
Deductions for offsetting receipts.....	—*	—*	—*	—*
Total 304.....	2,522	3,087	816	4,388
305 Energy:				
Funds appropriated to the President.....		11	29	304
Department of Agriculture.....	19	21	5	21
Department of Commerce.....		2	*	2
Department of the Interior.....	43	52	18	63
Energy Research and Development Administra- tion ¹	1,298	2,068	644	3,054
Environmental Protection Agency.....	23	120	24	120
Other independent agencies:				
Energy Independence Authority.....				42
Federal Energy Administration.....	121	197	15	185
Federal Power Commission.....	34	38	8	41
Nuclear Regulatory Commission.....	86	200	52	236

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
300 NATURAL RESOURCES, ENVIRONMENT, AND ENERGY—Continued				
Deductions for offsetting receipts.....	-13	-117	-166	-694
Total 305.....	1,611	2,592	629	3,375
306 Other natural resources:				
Department of Commerce ¹	428	472	128	515
Department of the Interior ¹	340	405	106	426
Deductions for offsetting receipts.....	-6	-7	-2	-7
Total 306.....	762	871	232	934
Deductions for offsetting receipts ²	-756	-814	-333	-819
Total natural resources, environment, and energy.....	9,537	11,796	3,289	13,772
350 AGRICULTURE				
351 Farm income stabilization:				
Department of Agriculture ¹	785	1,896	492	717
Other independent agencies: Farm Credit Admin- istration.....	—*	*	—*	
Total 351.....	785	1,896	492	717
352 Agricultural research and services:				
Department of Agriculture ¹	922	1,029	263	1,065
Deductions for offsetting receipts.....	-46	-48	-12	-51
Total 352.....	877	981	250	1,014
Deductions for offsetting receipts ²	-2	-2	—*	-2
Total agriculture.....	1,660	2,875	742	1,729
400 COMMERCE AND TRANSPORTATION				
401 Mortgage credit and thrift insurance:				
Department of Agriculture.....	-892	278	90	-462
Department of Housing and Urban Development.....	3,199	1,630	389	982
Other independent agencies:				
Federal Deposit Insurance Corporation (trust fund).....	-406	-606	-74	-767
Federal Home Loan Bank Board.....	924	-6	-99	-378
National Credit Union Administration.....	-14	-16	-5	-21
Total 401.....	2,810	1,278	303	-647
402 Postal Service:				
Other independent agencies: Postal Service.....	1,877	1,690	431	1,459
403 Other advancement and regulation of com- merce:				
Legislative branch.....	6	7	2	8
Department of Commerce ¹	373	420	102	433
Department of Housing and Urban Development.....	-2	-1	2	—*
Department of the Treasury ¹	10	19	-11	5
General Services Administration.....	1	1	*	1

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
400 COMMERCE AND TRANSPORTATION—Continued				
403 Other advancement and regulation of commerce—Continued				
Other independent agencies:				
Commodity Futures Trading Commission.....	1	12	3	12
Emergency Loan Guarantee Board.....	-7	-6	-1	-5
Federal Communications Commission.....	48	51	13	52
Federal Trade Commission.....	39	47	13	53
National Center for Productivity and Quality of Working Life.....	1	2	1	5
Securities and Exchange Commission.....	44	52	12	52
Small Business Administration.....	441	311	78	315
Other temporary commissions.....	*	1	*	*
Deductions for offsetting receipts.....	-16	-21	-5	-22
Total 403.....	939	895	209	910
404 Ground transportation:				
Department of Housing and Urban Development.....	*	2		
Department of Transportation ¹	6,256	8,865	2,482	9,358
Other independent agencies:				
Washington Metropolitan Area Transit Authority.....	175	182	40	185
Interstate Commerce Commission.....	46	52	13	60
Other temporary commissions.....	*	*		
United States Railway Association.....	23	420	202	543
Total 404.....	6,501	9,519	2,737	10,146
405 Air transportation:				
Department of Transportation ¹	2,012	2,273	590	2,347
National Aeronautics and Space Administration.....	316	330	80	339
Other independent agencies: Civil Aeronautics Board.....	81	92	23	95
Total 405.....	2,408	2,695	694	2,781
406 Water transportation:				
Department of Commerce ¹	535	627	161	708
Department of Defense—Civil.....	-3	3	-*	-3
Department of Transportation ¹	921	1,066	285	1,155
Other independent agencies:				
Federal Maritime Commission.....	7	8	2	8
Other temporary commissions.....	*			
Deductions for offsetting receipts.....	-*	-*		-*
Total 406.....	1,459	1,703	448	1,868
407 Other transportation:				
Department of Transportation.....	65	65	16	59
Other independent agencies: National Transportation Safety Board.....	9	12	3	12
Total 407.....	74	77	19	71
Deductions for offsetting receipts ²	-60	-55	-22	-89
Total commerce and transportation.....	16,010	17,801	4,819	16,498

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
450 COMMUNITY AND REGIONAL DEVELOPMENT				
451 Community development:				
Department of Agriculture.....	35	62	16	84
Department of Commerce.....	3	7	2	8
Department of Health, Education, and Welfare.....	9	22	4	7
Department of Housing and Urban Development.....	2,284	2,974	803	2,897
Other independent agencies:				
ACTION.....	92	112	26	93
Commission of Fine Arts.....	*	*	*	*
Community Services Administration.....	530	508	128	365
District of Columbia.....	193	202	42	186
National Capital Planning Commission.....	2	2	*	2
Pennsylvania Avenue Development Corporation.....	1	1	*	25
Other temporary commissions.....		*		
Total 451.....	3,149	3,892	1,021	3,667
452 Area and regional development:				
Funds appropriated to the President.....	311	339	96	327
Department of Agriculture.....	-31	208	69	218
Department of Commerce ¹	301	388	99	333
Department of the Interior ¹	517	738	205	737
Other independent agencies:				
Appalachian Regional Commission ¹	4	6	1	5
National Council on Indian Opportunity.....	*			
Joint Federal-State Land Use Planning Commission for Alaska ¹	1	2	*	*
Deductions for offsetting receipts.....	-192	-311	-85	-285
Total 452.....	912	1,368	385	1,335
453 Disaster relief and insurance:				
Funds appropriated to the President.....	206	250	55	250
Department of Agriculture.....	8	15	4	15
Department of Housing and Urban Development.....	7	117	39	208
Other independent agencies: Small Business Administration.....	177	190	30	89
Total 453.....	398	572	127	562
Deductions for offsetting receipts ²	-27	-30	-4	-32
Total community and regional development.....	4,431	5,802	1,529	5,532
500 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES				
501 Elementary, secondary, and vocational education:				
Department of Health, Education, and Welfare.....	4,399	4,397	926	4,184
Department of the Interior.....	219	240	70	244
Other independent agencies: Community Services Administration.....	17			
Total 501.....	4,634	4,636	996	4,428

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
500 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES—Continued				
502 Higher education:				
Department of Health, Education, and Welfare...	2,097	2,704	420	2,288
Department of Housing and Urban Development...	-56	-23	-9	7
Department of the Treasury	8			2
Other independent agencies:				
Harry S Truman Scholarship Foundation ¹		*	*	*
Other temporary commissions	*	*		
Total 502	2,050	2,681	411	2,298
503 Research and general education aids:				
Legislative branch ¹	81	94	26	113
Department of Health, Education, and Welfare ¹	583	370	99	365
Department of the Treasury		2	*	3
Other independent agencies:				
Corporation for Public Broadcasting	62	70	18	70
National Commission on Libraries and Information Science	*	*	*	*
National Foundation on the Arts and the Humanities ¹	128	183	57	191
Smithsonian Institution	101	115	36	114
Deductions for offsetting receipts	-10	-10	-2	-10
Total 503	947	824	233	847
504 Training and employment:				
Department of Commerce	22	175	80	222
Department of Health, Education, and Welfare	314	350	80	260
Department of Labor ¹	3,727	6,349	1,644	4,502
Other independent agencies: Community Services Administration	*			
Total 504	4,063	6,874	1,804	4,984
505 Other labor services:				
Department of Labor ¹	179	232	59	260
Other independent agencies:				
Committee for Purchase of Products and Services of the Blind and Other Severely Handicapped	*	*	*	*
Federal Mediation and Conciliation Service	15	18	5	20
National Labor Relations Board	61	72	16	77
National Mediation Board	3	3	1	4
Total 505	259	326	81	362
506 Social services:				
Department of Health, Education, and Welfare	3,300	3,596	880	3,735
Department of Housing and Urban Development	*	*		
Other independent agencies: Cabinet Committee on Opportunities for Spanish-Speaking People	*	*		
Total 506	3,301	3,596	880	3,735
Deductions for offsetting receipts ²	-5	-38	-1	-38
Total education, training, employment, and social services	15,248	18,900	4,403	16,615

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
550 HEALTH				
551 Health care services:				
Department of Health, Education, and Welfare ¹	26,070	30,890	8,062	26,723
Other independent agencies: Civil Service Commission ¹	194	344	85	383
Deductions for offsetting receipts	-2,859	-3,597	-878	-5,854
Total 551	23,405	27,637	7,268	21,252
552 Health research and education:				
Department of Health, Education, and Welfare	2,677	2,998	652	2,798
Department of Housing and Urban Development	-*	-*	-*	-*
Other independent agencies: Other temporary commissions	*			
Total 552	2,677	2,998	652	2,798
553 Prevention and control of health problems:				
Executive Office of the President	34	19		
Department of Agriculture	200	227	65	231
Department of Health, Education and Welfare	451	483	128	447
Department of the Interior	68	83	23	89
Department of Labor	90	120	31	125
Other independent agencies:				
Consumer Product Safety Commission	34	44	12	39
Federal Metal and Nonmetallic Mine Safety Board of Review	*	*		
Occupational Safety and Health Review Commission	5	6	2	6
Total 553	883	983	260	936
554 Health planning and construction:				
Department of Health, Education, and Welfare ¹	689	560	113	449
Department of the Interior (trust fund)	*	*		
Deductions for offsetting receipts	-2	-1	-*	-1
Total 554	687	559	113	448
555 General health financing assistance:				
Department of Health, Education, and Welfare				9,001
Deductions for offsetting receipts ²	-5	-39	-1	-41
Total health	27,647	32,137	8,291	34,393
600 INCOME SECURITY				
601 General retirement and disability insurance:				
Department of Health, Education, and Welfare ¹	66,126	75,269	20,152	85,652
Department of Labor ¹	11	25	6	33
Department of the Treasury	1,678	72		
Other independent agencies: Railroad Retirement Board ¹	3,081	3,724	902	3,928
Deductions for offsetting receipts	-1,513	-1,848	-*	-2,256
Total 601	69,383	77,241	21,061	87,357

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
600 INCOME SECURITY—Continued				
602 Federal employee retirement and disability:				
Legislative branch (trust fund).....	*	*	*	*
The judiciary (trust fund).....	1	1	*	2
Department of Labor.....	184	247	75	288
Department of State (trust fund).....	55	66	19	80
Other independent agencies: Civil Service Commission (trust fund).....	6,767	8,028	2,219	9,625
Deductions for offsetting receipts.....	-28	-6	-3	-6
Total 602.....	6,980	8,336	2,309	9,988
603 Unemployment insurance:				
Department of Labor ¹	14,244	27,890	5,080	21,372
Deductions for offsetting receipts.....	-785	-8,512	-1,100	-4,500
Total 603.....	13,459	19,378	3,980	16,872
604 Public assistance and other income supplements:				
Department of Agriculture.....	6,643	8,187	1,628	7,075
Department of Health, Education, and Welfare.....	10,085	11,389	3,045	12,136
Department of Housing and Urban Development.....	2,052	2,503	703	3,080
Department of State.....	3	271	5	-----
Department of the Treasury.....	-----	1,200	-----	600
Other independent agencies: Railroad Retirement Board.....	-----	38	10	40
Total 604.....	18,783	23,588	5,392	22,931
Deductions for offsetting receipts ²	-1	-35	-*	-35
Total income security.....	108,605	128,509	32,742	137,115
700 VETERANS BENEFITS AND SERVICES				
701 Income security for veterans:				
Veterans Administration ¹	8,334	8,862	2,236	8,768
Deductions for offsetting receipts.....	-474	-479	-124	-510
Total 701.....	7,860	8,383	2,111	8,258
702 Veterans education, training, and rehabilitation:				
Veterans Administration.....	4,593	6,023	1,075	4,245
703 Hospital and medical care for veterans:				
Veterans Administration.....	3,665	4,142	1,026	4,521
704 Veterans housing:				
Department of Housing and Urban Development.....	-6	-7	-2	-9
Veterans Administration.....	30	-96	31	-371
Total 704.....	24	-103	29	-380

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
700 VETERANS BENEFITS AND SERVICES—Continued				
705 Other veterans benefits and services:				
Department of Defense—Civil ¹	24	21	5	21
Department of the Treasury (trust fund).....	*	*	-----	*
Veterans Administration ¹	430	565	115	529
Other independent agencies: American Battle Monuments Commission ¹	5	5	1	6
Deductions for offsetting receipts.....	-*	-*	-*	-*
Total 705.....	458	591	121	555
Deductions for offsetting receipts ²	-2	-2	-1	-2
Total veterans benefits and services.....	16,597	19,035	4,362	17,196
750 LAW ENFORCEMENT AND JUSTICE				
751 Federal law enforcement and prosecution:				
The judiciary ¹	20	19	5	22
Department of Health, Education, and Welfare.....	20	26	6	29
Department of Justice.....	997	1,101	291	1,135
Department of the Treasury.....	482	571	146	576
Department of Housing and Urban Development.....	11	12	3	12
Other independent agencies:				
Administrative Conference of the United States.....	1	1	*	1
Commission on Civil Rights.....	7	8	2	9
Equal Employment Opportunity Commission.....	56	63	18	68
Legal Services Corporation.....	-----	85	24	83
Other temporary commissions.....	1	1	*	*
Deductions for offsetting receipts.....	-2	-2	-*	-2
Total 751.....	1,593	1,885	496	1,933
752 Federal judicial activities:				
Legislative branch.....	11	10	2	7
The judiciary.....	264	323	88	369
General Services Administration.....	2	3	*	-----
Other independent agencies: Indian Claims Commission.....	1	1	*	2
Deductions for offsetting receipts.....	-*	-----	-----	-----
Total 752.....	279	338	91	378
753 Federal correctional and rehabilitative activities:				
Department of Justice ¹	226	267	75	279
754 Law enforcement assistance:				
Department of Justice.....	853	919	255	844
Deductions for offsetting receipts ²	-9	-7	-3	-7
Total law enforcement and justice.....	2,942	3,402	914	3,426

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
800 GENERAL GOVERNMENT				
801 Legislative functions:				
Legislative branch.....	593	771	191	794
Deductions for offsetting receipts.....	-5	-5	-1	-5
Total 801.....	588	767	190	789
802 Executive direction and management:				
Executive Office of the President.....	59	70	19	73
Funds appropriated to the President.....	2	2	*	1
Department of the Treasury.....	2	*		
General Services Administration.....	*	*	*	1
Total 802.....	63	72	19	75
803 Central fiscal operations:				
Department of the Treasury ¹	1,883	2,009	509	2,002
Deductions for offsetting receipts.....	-131	-146	-36	-146
Total 803.....	1,752	1,863	472	1,856
804 General property and records management:				
General Services Administration ¹	418	324	76	284
Other independent agencies: Other temporary commissions.....		4	2	*
Total 804.....	418	328	78	284
805 Central personnel management:				
Other independent agencies:				
Advisory Committee on Federal Pay.....	*	*	*	*
Civil Service Commission.....	3,880	4,825	25	7,256
Other temporary commissions.....	*			*
Deductions for offsetting receipts.....	-3,792	-4,721	-*	-7,152
Total 805.....	88	104	25	104
806 Other general government:				
Legislative branch.....	50	34	6	52
The judiciary.....		1	*	*
Department of Defense—Civil.....	68	68	17	71
Department of the Interior ¹	163	210	77	144
Department of the Treasury ¹	179	305	113	249
General Services Administration.....	2	3	1	3
Other independent agencies:				
Civil Service Commission.....	15	16	4	10
American Revolution Bicentennial Administration ¹	18	32	5	6
Other historical and memorial agencies ¹	*	*	*	*
Advisory Commission on Intergovernmental Relations ¹	1	2	*	1
Other temporary commissions.....	*	3	1	11
Deductions for offsetting receipts.....	-24	-34	-9	-27
Total 806.....	472	640	217	520
Deductions for offsetting receipts ²	-292	-228	-39	-195
Total general government.....	3,089	3,547	961	3,433

See footnotes at end of table.

Table 15. OUTLAYS BY FUNCTION AND AGENCY (in millions of dollars)—Con.

Function and department or other unit	1975 actual	1976 estimate	TQ estimate	1977 estimate
850 REVENUE SHARING AND GENERAL PURPOSE FISCAL ASSISTANCE				
851 General revenue sharing:				
Department of the Treasury ¹	12,343	12,630	3,254	13,095
Deductions for offsetting receipts.....	-6,213	-6,355	-1,626	-6,542
Total 851.....	6,130	6,275	1,627	6,552
852 Other general purpose fiscal assistance:				
Department of Agriculture.....	121	91	118	37
Department of Defense—Civil.....	4	4	4	1
Department of the Interior.....	202	219	152	154
Department of the Treasury.....	301	340	80	345
Other independent agencies:				
District of Columbia.....	272	300	105	323
Federal Power Commission.....	*	*	*	*
Deductions for offsetting receipts.....	-25	-60	-40	-61
Total 852.....	875	894	419	799
Total revenue sharing and general purpose fiscal assistance.....	7,005	7,169	2,046	7,351
900 INTEREST				
901 Interest on the public debt:				
Department of the Treasury.....	32,665	37,700	10,400	45,000
902 Other interest:				
Department of the Treasury.....	244	342	63	404
General Services Administration.....	*	1	*	*
Deductions for offsetting receipts.....	-1,935	-3,208	-695	-4,108
Total 902.....	-1,691	-2,865	-631	-3,703
Total interest.....	30,974	34,835	9,769	41,297
Allowances for:				
Civilian agency pay raises.....				760
Contingencies for:				
Relatively uncontrollable programs.....		0	0	0
Other requirements.....		200	175	1,500
Undistributed offsetting receipts:				
Employer share, employee retirement:				
Interfund transactions.....	-3,014	-3,205	-826	-3,396
Receipts from off-budget Federal agencies.....	-967	-988	-153	-1,072
Interest received by trust funds.....	-7,667	-8,015	-2,110	-8,373
Rents and royalties on the Outer Continental Shelf.....	-2,428	-3,000	-500	-6,000
Total outlays.....	324,601	373,535	97,971	394,237
MEMORANDUM				
Federal funds.....	238,527	276,923	69,764	286,243
Trust funds.....	111,171	132,205	34,855	145,171
Interfund transactions.....	-25,098	-35,593	-6,647	-37,177

*Less than \$500 thousand.

¹Includes both Federal and trust funds.²Excludes offsetting receipts which have been distributed by subfunction above.

Table 16. CONTROLLABILITY OF BUDGET OUTLAYS, 1967-1977 (dollars in billions)

	Actual										Estimate	
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	TQ	1977
Relatively uncontrollable under present law:												
Open-ended programs and fixed costs:												
Payments for individuals:												
Social security and railroad retirement.....	22.5	24.8	28.3	31.3	37.2	41.5	50.7	57.6	68.4	76.2	20.8	87.2
Federal employees' retirement and insurance.....	3.8	4.3	4.8	5.6	6.6	7.7	9.0	10.8	13.3	15.8	4.3	18.6
(Military retired pay).....	(1.8)	(2.1)	(2.4)	(2.8)	(3.4)	(3.9)	(4.4)	(5.1)	(6.2)	(7.3)	(2.0)	(8.5)
(Other).....	(2.0)	(2.2)	(2.4)	(2.7)	(3.2)	(3.8)	(4.6)	(5.7)	(7.1)	(8.5)	(2.3)	(10.1)
Unemployment assistance.....	2.6	2.9	2.9	3.7	6.6	7.5	5.7	6.5	14.0	19.8	4.1	17.1
Veterans' benefits: Pensions, compensation, education and insurance.....	5.0	5.0	5.7	6.6	7.6	8.3	9.3	10.0	12.4	14.4	3.3	13.3
Medicare and Medicaid.....	4.6	7.2	8.9	9.9	11.2	13.4	14.1	17.2	21.6	25.9	7.2	31.2
Housing payments.....	.3	.3	.3	.5	.7	1.1	1.6	1.8	2.1	2.5	.7	3.0
Public assistance and related programs.....	2.8	3.4	3.9	4.7	7.4	8.9	9.1	11.5	16.9	21.1	4.8	21.2
Subtotal, payments for individuals.....	41.6	47.7	54.9	62.2	77.3	88.4	99.6	115.4	148.7	175.7	45.2	191.6
Net interest.....	10.3	11.1	12.7	14.4	14.8	15.5	17.4	21.5	23.3	26.8	7.7	32.9
General revenue sharing.....							6.6	6.1	6.1	6.3	1.6	6.5
Farm price supports (CCC).....	1.7	3.2	4.1	3.8	2.8	4.0	3.6	1.0	.6	1.4	.4	.8
Other open-ended programs and fixed costs.....	3.0	3.0	2.8	3.8	5.2	6.4	6.3	6.8	8.0	9.2	2.7	8.8
Total, open-ended programs and fixed costs.....	56.5	64.9	74.5	84.2	100.1	114.3	133.4	150.8	186.8	219.5	57.6	240.7
(National defense).....	(1.9)	(2.2)	(2.6)	(3.0)	(3.4)	(4.0)	(4.1)	(4.7)	(5.4)	(6.8)	(1.9)	(8.4)
(Civilian programs).....	(54.7)	(62.8)	(71.9)	(81.2)	(96.7)	(110.3)	(129.3)	(146.1)	(181.4)	(212.7)	(55.7)	(232.3)
Outlays from prior-year contracts and obligations: ¹												
National defense.....	21.2	24.6	25.0	24.5	21.6	19.9	18.3	20.9	23.6	22.2	9.8	25.9
Civilian programs.....	15.8	17.8	16.9	17.0	18.6	19.4	21.3	22.9	27.1	30.9	11.9	37.3
Total, outlays from prior-year contracts and obligations.....	37.0	42.3	41.9	41.5	40.2	39.2	39.6	43.8	50.7	53.0	21.7	63.2
Total, relatively uncontrollable outlays.....	93.5	107.3	116.4	125.7	140.4	153.5	173.0	194.5	237.5	272.5	79.3	303.8
Relatively controllable outlays:												
National defense.....	46.1	52.7	52.6	51.8	51.8	53.5	52.6	53.0	57.6	63.8	13.3	66.8
Civilian programs.....	20.3	20.7	17.6	21.4	21.9	27.7	23.8	24.2	33.5	41.4	6.3	28.0
Total, relatively controllable outlays.....	66.4	73.4	70.1	73.3	73.7	81.1	76.4	77.2	91.1	105.2	19.6	94.9
Undistributed employer share, employee retirement.....	-1.7	-1.8	-2.0	-2.4	-2.6	-2.8	-2.9	-3.3	-4.0	-4.2	-1.0	-4.5
Total budget outlays.....	158.3	178.8	184.5	196.6	211.4	231.9	246.5	268.4	324.6	373.5	98.0	394.2
MEMORANDUM												
Percent of total outlays:												
Relatively uncontrollable under present law:												
Open-ended programs and fixed costs:												
Payments for individuals.....	26.3%	26.7%	29.7%	31.7%	36.6%	38.1%	40.4%	43.0%	45.8%	47.0%	46.1%	48.6%
Other.....	9.4	9.6	10.6	11.3	10.8	11.1	13.7	13.2	11.7	11.7	12.7	12.4
Total open-ended programs and fixed costs.....	35.7	36.3	40.4	42.9	47.4	49.3	54.1	56.2	57.6	58.8	58.8	61.1
Outlays from prior-year contracts and obligations.....	23.4	23.7	22.7	21.1	19.0	16.9	16.1	16.3	15.6	14.2	22.2	16.0
Total relatively uncontrollable outlays.....	59.1	60.0	63.1	64.0	66.4	66.2	70.2	72.5	73.2	73.0	81.0	77.1
Relatively controllable outlays.....	42.0	41.0	38.0	37.2	34.8	35.0	31.0	28.8	28.1	28.2	20.0	24.1
Undistributed employer share, employee retirement.....	-1.0	-1.0	-1.1	-1.2	-1.2	-1.2	-1.2	-1.2	-1.2	-1.1	-1.0	-1.1
Total budget outlays.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Excluding prior year contracts and obligations for activities shown as "open-ended programs and fixed costs."

Table 17. LEGISLATIVE PROPOSALS FOR MAJOR NEW AND EXPANDED PROGRAMS IN THE 1977 BUDGET
PROJECTION OF COSTS¹ (in millions of dollars)

Agency	Estimates							Explanation	
	1976	TQ	1977	1978	1979	1980	1981		
Funds appropriated to the President:									
Naval petroleum reserves, strategic petroleum storage.	BA	57	59	368	512	1,745	1,667	1,633	Increase production from Elk Hills, Calif., to finance further exploration, development, and production of Naval petroleum reserves, and to establish a national strategic petroleum reserve, subject to the control of the President. Appropriate adjustments will be made to reflect requirements of recently signed Energy Policy and Conservation Act.
	O	11	29	304	352	1,598	1,725	1,642	
Offsetting receipts.....	BA								
	O	-107	-163	-684	-1,030	-1,006	-991	-886	
International Finance Corporation.....	BA			42	42	42	0	0	First replenishment of the equity capital of the Corporation, established within the World Bank group in 1956, to enable it to expand investments in private enterprises in developing countries.
	O			0	22	22	22	22	
Agriculture:									
Child Nutrition Reform Act.....	BA			2,000	2,000	2,000	2,000	2,000	Provide a block grant to States to ensure that every needy child has access to nutritious meals. This will result in a net savings of \$740 million in 1977 by eliminating the existing complex and overlapping categorical programs which subsidize children regardless of income or need.
	O			2,000	2,000	2,000	2,000	2,000	
Defense—Military:									
Uniformed services retirement modernization....	BA			40	154	131	119	93	Modify retention incentives inherent in current military retirement system, correct existing program inequities and restrain growth in annuity costs.
	O			40	154	131	119	93	
Other legislation.....	BA	52	28	124	124	125	125	125	Provides for adjustments to military per diem rates, movement allowances and nuclear qualified officer pay.
	O	51	29	124	124	125	125	125	
Health, Education, and Welfare:									
Financial assistance for community services.....	BA			2,500	2,500	2,500	2,500	2,500	Provides a block grant to States for social services and related State and local training activities under public assistance.
	O			2,500	2,500	2,500	2,500	2,500	
Financial assistance for health care ²	BA			10,001	10,501	11,001	11,501	12,001	Provide a block grant to States to support health services, especially to the low-income population, and undertake health planning and cost control activities.
	O			9,001	10,451	10,951	11,451	11,951	
Financial assistance for Elementary and Secondary Education Act.	BA			3,300	3,300	3,300	3,300	3,300	Provide for a consolidation of 27 existing education authorities into a block grant designed to give greater flexibility to local and State education agencies, primarily in serving the disabled and handicapped.
	O			294	2,308	3,000	3,300	3,300	
Labor:									
Unemployment trustfund.	BA			900	2,100	2,900	4,100	4,500	Increase coverage, benefits and taxes in the Federal State Unemployment Insurance System.
	O			300	1,800	1,500	1,300	1,300	
Federal Energy Administration:									
Low-income residential winterization.....	BA	55	0	55	55	0	0	0	Provide grants to States to winterize dwellings of low-income persons, particularly the elderly.
	O	50	0	60	55	0	0	0	
Energy Independence Authority:									
Adjustment for net earnings or losses.....	BA			42	55	75	98	133	Estimates are based on one possible investment strategy. It is practically impossible to accurately project investment decisions that would be made by the EIA Board of Directors. Most EIA investments would be in long leadtime projects, some of which may have early-year losses before becoming profitable ventures, once construction is complete.
	O			42	55	75	98	133	
United States Railway Association.....	BA	400	300	1,400	0	0	0	0	Supplemental appropriation as authorized in omnibus rail legislation.
	O	400	200	540	428	370	165	0	
Allowances:									
Relatively small and unforeseen items.....	BA	200	60	250	300	350	400	450	
	O	150	50	200	250	300	350	400	

¹ This table is supplied pursuant to the requirements of sec. 221(a) of the Legislative Reorganization Act of 1970 (Public Law 91-510). The estimates represent simple projections of cost expressed in constant dollars at prices existing at the time the estimates are prepared. Estimates are shown for individual programs which involve at least \$10 million in outlays a year over a period of years. They are not intended to predict future economic conditions; they do not reflect possible changes in the scope or quality of the proposal which might result from experience gained in actual practice; nor do they reflect in all cases possible reductions in the costs of other programs that may come about as a result of adoption of the proposals. Further, the resources which might appropriately be applied in later years will require a re-examination of the relative priorities of these and other Government programs, in the light of economic and other circumstances then prevailing. Thus, the estimates do not represent a commitment as to amounts to be included in future budgets.

² The costs of this new program are slightly less than the amounts that would otherwise be spent since the "Financial Assistance for Health Care Act" replaces existing grant programs authorized under a number of narrow categorical laws.

Table 18. BUDGET RECEIPTS BY SOURCE, 1967-1977 (in millions of dollars)

Source	Actual									Estimate		
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	TQ	1977
Individual income taxes.....	61,526	68,726	87,249	90,412	86,230	94,737	103,246	118,952	122,386	130,822	40,003	153,641
Corporation income taxes.....	33,971	28,665	36,678	32,829	26,785	32,166	36,153	38,620	40,621	40,056	8,416	49,461
Social insurance taxes and contributions (trust funds):												
Employment taxes and contributions:												
Old-age and survivors insurance.....	22,197	22,265	25,484	29,396	31,354	35,132	40,703	47,778	55,207	58,741	15,835	69,898
Disability insurance.....	2,204	2,651	3,469	4,063	4,490	4,775	5,381	6,147	7,250	7,724	2,082	10,327
Hospital insurance.....	2,645	3,493	4,398	4,755	4,874	5,205	7,603	10,556	11,258	12,060	3,382	13,816
Railroad retirement.....	776	814	885	919	980	1,008	1,189	1,411	1,489	1,639	430	1,977
Total employment taxes and contributions.....	27,823	29,224	34,236	39,133	41,699	46,120	54,876	65,892	75,204	80,164	21,729	96,018
Unemployment insurance.....	3,659	3,346	3,328	3,464	3,674	4,357	6,051	6,837	6,771	7,723	2,214	12,064
Contributions for other insurance and retirement:												
Supplementary medical insurance.....	647	698	903	936	1,253	1,340	1,427	1,704	1,901	1,921	528	2,162
Employees' retirement—employee contributions.....	1,201	1,334	1,426	1,735	1,916	2,058	2,146	2,302	2,513	2,712	690	2,756
Other retirement contributions.....	19	20	24	29	37	39	41	45	52	52	13	52
Total contributions for other insurance and retirement.....	1,867	2,052	2,353	2,701	3,205	3,437	3,614	4,051	4,466	4,684	1,231	4,970
Total social insurance taxes and contributions.....	33,349	34,622	39,918	45,298	48,578	53,914	64,542	76,780	86,441	92,571	25,174	113,052
Excise taxes:												
Federal funds:												
Alcohol.....	3,980	4,189	4,482	4,610	4,696	5,004	5,040	5,248	5,238	5,362	1,289	5,657
Tobacco.....	2,077	2,121	2,136	2,093	2,205	2,205	2,274	2,435	2,312	2,430	587	2,533
Other.....	3,221	3,390	3,967	3,649	3,609	2,297	2,522	2,060	1,850	2,422	504	2,060
Total Federal excise taxes.....	9,278	9,700	10,585	10,352	10,510	9,506	9,836	9,743	9,400	10,214	2,380	10,250
Trust funds:												
Highway.....	4,441	4,379	4,637	5,354	5,542	5,322	5,665	6,260	6,188	5,711	1,746	6,502
Airport and airway.....					563	649	758	840	962	976	245	1,054
Total trust excise taxes.....	4,441	4,379	4,637	5,354	6,104	5,971	6,424	7,100	7,151	6,687	1,991	7,556
Total excise taxes.....	13,719	14,079	15,222	15,705	16,614	15,477	16,260	16,844	16,551	16,901	4,371	17,806
Estate and gift taxes.....	2,978	3,051	3,491	3,644	3,735	5,436	4,917	5,035	4,611	5,100	1,400	5,800
Customs duties.....	1,901	2,038	2,319	2,430	2,591	3,287	3,188	3,334	3,676	3,800	1,000	4,300
Miscellaneous receipts:												
Deposit of earnings by Federal Reserve System.....	1,805	2,091	2,662	3,266	3,533	3,252	3,495	4,845	5,777	5,550	1,350	6,200
Other miscellaneous receipts.....	303	400	247	158	325	381	426	524	934	2,734	180	1,002
Total miscellaneous receipts¹.....	2,108	2,491	2,908	3,424	3,858	3,633	3,921	5,369	6,711	8,284	1,530	7,202
Total budget receipts.....	149,552	153,671	187,784	193,743	188,392	208,649	232,225	264,932	280,997	297,534	81,894	351,262
MEMORANDUM												
Federal funds.....	111,835	114,726	143,321	143,158	133,785	148,846	161,357	181,219	187,505	198,373	54,758	230,755
Trust funds.....	42,935	44,716	52,009	59,362	66,193	72,959	92,193	104,846	118,590	134,754	33,783	157,684
Interfund transactions.....	-5,218	-5,771	-7,547	-8,778	-11,586	-13,156	-21,325	-21,133	-25,098	-35,593	-6,647	-37,177

¹ Includes both Federal and trust funds.

Table 19. BUDGET OUTLAYS BY FUNCTION, 1967-1977 (in millions of dollars)

Function	Actual									Estimate		
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	TQ	1977
050 National defense:												
051 Department of Defense—Military:												
Military personnel.....	17,956	19,859	21,374	23,031	22,633	23,036	23,246	23,728	24,968	25,495	6,693	25,189
Retired military personnel.....	1,830	2,095	2,444	2,849	3,386	3,885	4,390	5,128	6,242	7,325	1,977	8,388
Operation and maintenance.....	19,000	20,578	22,227	21,609	20,941	21,675	21,069	22,478	26,330	28,254	7,631	30,670
Procurement.....	19,012	23,283	23,988	21,584	18,858	17,131	15,654	15,241	16,042	16,486	4,975	20,354
Research and development.....	7,160	7,747	7,457	7,166	7,303	7,881	8,157	8,582	8,866	9,107	2,471	10,435
Military construction and other ¹	2,636	3,975	525	1,059	1,552	1,655	895	2,627	2,754	3,232	733	4,690
Deductions for offsetting receipts.....	-138	-164	-143	-148	-126	-113	-113	-159	-182	-136	-9	-165
Subtotal, 051.....	67,457	77,373	77,872	77,150	74,546	75,151	73,297	77,625	85,020	89,763	24,471	99,561
052 Military assistance.....	858	654	789	731	999	806	531	819	999	1,437	129	539
053 Atomic energy defense activities.....	1,277	1,336	1,389	1,415	1,385	1,373	1,409	1,486	1,506	1,621	443	1,833
054 Defense-related activities.....	-491	51	162	-8	-120	29	-162	-1,349	-936	-59	-14	-801
Deductions for offsetting receipts.....		-4	-5	-3	-3	-2	-4	-13	-4	-3	-1	-3
Total national defense.....	69,101	79,409	80,207	79,284	76,807	77,356	75,072	78,569	86,585	92,759	25,028	101,129
150 International affairs:												
151 Foreign economic and financial assistance.....	4,062	3,459	3,142	2,935	2,902	3,235	2,870	2,884	3,665	4,953	964	4,736
152 Conduct of foreign affairs.....	368	353	370	398	405	451	475	606	658	814	339	910
153 Foreign information and exchange activities.....	245	253	237	235	241	274	295	320	348	398	108	385
155 International financial programs.....	436	790	246	219	-184	39	-50	-50	-50	-50		1,256
Deductions for offsetting receipts.....	-416	-243	-211	-223	-271	-277	-634	-167	-263	-449	-77	-464
Total international affairs.....	4,695	4,612	3,784	3,564	3,093	3,723	2,956	3,593	4,358	5,665	1,334	6,824
250 General science, space, and technology:												
251 General science and basic research.....	897	930	938	947	1,009	978	961	1,018	1,038	1,124	328	1,170
253 Manned space flight.....	3,649	3,096	2,781	2,209	1,885	1,740	1,537	1,473	1,535	1,735	469	1,865
254 Space science, applications, and technology.....	1,236	1,110	913	984	933	1,118	1,230	1,168	1,084	1,118	281	1,125
255 Supporting space activities.....	451	388	387	370	355	338	304	322	334	337	80	349
Deductions for offsetting receipts.....	-2	-2	-4	-3	-2	-2	-1	-3	-2	-3	-1	-2
Total general science, space, and technology.....	6,231	5,522	5,016	4,508	4,198	4,174	4,030	3,977	3,989	4,311	1,157	4,507
300 Natural resources, environment, and energy:												
301 Water resources and power.....	1,778	1,802	1,728	1,674	2,053	2,315	2,493	2,540	3,274	3,827	1,151	3,908
302 Conservation and land management.....	698	691	567	717	855	784	725	740	1,300	1,333	546	1,027
303 Recreational resources.....	280	333	380	372	476	521	566	665	825	900	248	959
304 Pollution control and abatement.....	190	249	303	384	702	764	1,122	2,035	2,522	3,087	816	4,388
305 Energy.....	774	980	952	931	831	1,028	1,015	623	1,611	2,592	629	3,375
306 Other natural resources.....	358	372	370	432	498	571	570	673	762	871	232	934
Deductions for offsetting receipts.....	-379	-417	-400	-467	-475	-463	-544	-705	-756	-814	-333	-819
Total natural resources, environment, and energy.....	3,697	4,010	3,901	4,043	4,941	5,521	5,947	6,571	9,537	11,796	3,289	13,772
350 Agriculture:												
351 Farm income stabilization.....	2,515	4,032	5,304	4,589	3,651	4,553	4,099	1,458	785	1,896	492	717
352 Agricultural research and services.....	476	514	520	579	639	728	758	775	877	981	250	1,014
Deductions for offsetting receipts.....	-8	-5	-46	-5	-2	-2	-3	-3	-2	-2	*	-2
Total agriculture.....	2,982	4,541	5,779	5,164	4,288	5,279	4,855	2,230	1,660	2,875	742	1,729
400 Commerce and transportation:												
401 Mortgage credit and thrift insurance.....	1,750	2,807	-624	104	-251	-42	-1,192	1,519	2,810	1,278	303	-647
402 Postal Service.....	1,141	1,080	920	1,510	2,183	1,772	1,567	1,698	1,877	1,690	431	1,459
403 Other advancement and regulation of commerce.....	390	457	247	477	474	488	552	714	939	895	209	910
404 Ground transportation.....	4,140	4,378	4,443	4,678	5,180	5,353	5,640	5,583	6,501	9,519	2,737	10,146
405 Air transportation.....	1,046	1,088	1,220	1,422	1,824	1,925	2,177	2,236	2,408	2,695	694	2,781
406 Water transportation.....	774	856	874	913	1,053	1,111	1,231	1,354	1,459	1,703	448	1,868
407 Other transportation.....	6	13	21	26	37	36	56	57	74	77	19	71
Deductions for offsetting receipts.....	-42	-41	-36	-40	-103	-43	-101	-64	-60	-55	-22	-89
Total commerce and transportation.....	9,205	10,637	7,065	9,090	10,396	10,601	9,930	13,096	16,010	17,801	4,819	16,498

¹ Includes allowances for civilian and military pay raises for Department of Defense.

Table 19. BUDGET OUTLAYS BY FUNCTION, 1967-1977 (in millions of dollars)—Continued.

Function	Actual									Estimate		
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	TQ	1977
450 Community and regional development:												
451 Community development.....	1,039	1,335	1,631	2,328	2,613	3,110	3,088	3,045	3,149	3,892	1,021	3,667
452 Area and regional development.....	308	447	566	593	680	836	879	1,111	912	1,368	385	1,335
453 Disaster relief and insurance.....	75	120	40	257	353	396	1,580	782	398	572	127	562
Deductions for offsetting receipts.....	-11	-10	-12	-13	-14	-16	-19	-27	-27	-30	-4	-32
Total community and regional development.....	1,412	1,891	2,224	3,166	3,632	4,325	5,529	4,911	4,431	5,802	1,529	5,532
500 Education, training, employment, and social services:												
501 Elementary, secondary, and vocational education.....	2,639	2,815	2,728	3,107	3,544	3,962	3,745	3,771	4,634	4,636	996	4,428
502 Higher education.....	1,160	1,393	1,232	1,385	1,433	1,447	1,532	1,349	2,050	2,681	411	2,298
503 Research and general education aids.....	265	329	330	521	520	523	668	867	947	824	233	847
504 Training and employment.....	1,239	1,590	1,560	1,602	1,952	2,894	3,283	2,910	4,063	6,874	1,804	4,984
505 Other labor services.....	107	112	122	135	157	184	202	219	259	326	81	362
506 Social services.....	623	778	908	1,148	1,449	2,694	2,455	2,496	3,301	3,596	880	3,735
Deductions for offsetting receipts.....	-10	-14	-10	-10	-10	-11	-10	-13	-5	-38	-1	-38
Total education, training, employment, and social services.....	6,023	7,004	6,871	7,888	9,045	11,694	11,874	11,598	15,248	18,900	4,403	16,615
550 Health:												
551 Health care services.....	4,909	7,593	9,537	10,648	12,107	14,538	15,476	18,502	23,405	27,637	7,268	21,252
552 Health research and education.....	1,229	1,405	1,459	1,577	1,687	1,952	2,272	2,334	2,677	2,998	652	2,798
553 Prevention and control of health problems.....	313	318	348	362	459	541	638	750	883	983	260	936
554 Health planning and construction.....	311	393	415	469	465	443	449	494	687	559	113	448
555 General health financing assistance.....												9,001
Deductions for offsetting receipts.....	-2	-2	-2	-6	-2	-3	-3	-6	-5	-39	-1	-41
Total health.....	6,759	9,708	11,758	13,051	14,716	17,471	18,832	22,074	27,647	32,137	8,291	34,393
600 Income security:												
601 General retirement and disability insurance.....	22,773	24,552	28,288	31,303	37,485	41,966	51,684	58,613	69,383	77,241	21,061	87,357
602 Federal employee retirement and disability.....	2,076	2,660	1,732	2,688	3,191	3,789	4,500	5,645	6,980	8,336	2,309	9,988
603 Unemployment insurance.....	2,507	2,412	2,583	3,364	6,169	7,076	5,356	6,065	13,459	19,378	3,980	16,872
604 Public assistance and other income supplements.....	3,465	4,059	4,679	5,712	8,580	11,081	11,419	14,108	18,783	23,588	5,392	22,931
Deductions for offsetting receipts.....	-1	-2	-1	-2	-2	-2	-2	-*	-1	-35	-*	-35
Total income security.....	30,821	33,680	37,281	43,066	55,423	63,911	72,958	84,431	108,605	128,509	32,742	137,115
700 Veterans benefits and services:												
701 Income security for veterans.....	4,704	4,506	5,036	5,546	5,966	6,344	6,533	6,789	7,860	8,383	2,111	8,258
702 Veterans education, training, and rehabilitation.....	305	478	701	1,015	1,659	1,960	2,801	3,249	4,593	6,023	1,075	4,245
703 Hospital and medical care for veterans.....	1,391	1,469	1,564	1,800	2,036	2,425	2,711	3,006	3,665	4,142	1,026	4,521
704 Veterans housing.....	304	210	102	54	-179	-317	-381	-15	24	-103	29	-380
705 Other veterans benefits and services.....	197	220	239	263	296	320	350	359	458	591	121	555
Deductions for offsetting receipts.....	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-1	-2
Total veterans benefits and services.....	6,899	6,882	7,640	8,677	9,776	10,730	12,013	13,386	16,597	19,035	4,362	17,196
750 Law enforcement and justice:												
751 Federal law enforcement and prosecution.....	456	483	553	672	821	971	1,168	1,291	1,593	1,885	496	1,933
752 Federal judicial activities.....	91	98	112	134	146	172	188	204	279	338	91	378
753 Federal correctional and rehabilitative activities.....	64	69	71	88	104	128	158	202	226	267	75	279
754 Law enforcement assistance.....	6	8	29	65	233	380	624	770	853	919	255	844
Deductions for offsetting receipts.....	-7	-8	-3	-6	-6	-2	-7	-5	-9	-7	-3	-7
Total law enforcement and justice.....	610	650	761	952	1,299	1,650	2,131	2,462	2,942	3,402	914	3,426

Table 19. BUDGET OUTLAYS BY FUNCTION, 1967-1977 (in millions of dollars)—Continued

Function	Actual									Estimate		
	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	TQ	1977
800 General government:												
801 Legislative functions.....	218	237	254	303	342	404	438	521	588	767	190	789
802 Executive direction and management....	19	21	25	30	38	59	72	117	63	72	19	75
803 Central fiscal operations.....	728	762	808	934	1,013	1,183	1,209	1,329	1,752	1,863	472	1,856
804 General property and records management.....	655	586	587	616	637	719	910	1,030	418	328	78	284
805 Central personnel management.....	19	37	38	44	51	58	67	74	88	104	25	104
806 Other general government.....	163	201	88	158	218	189	221	419	472	640	217	520
Deductions for offsetting receipts.....	-233	-159	-151	-145	-141	-146	-235	-164	-292	-228	-39	-195
Total general government.....	1,569	1,684	1,649	1,940	2,159	2,466	2,682	3,327	3,089	3,547	961	3,433
850 Revenue sharing and general purpose fiscal assistance:												
851 General revenue sharing.....							6,636	6,106	6,130	6,275	1,627	6,552
852 Other general purpose fiscal assistance....	288	311	365	451	488	531	586	640	875	894	419	799
Total revenue sharing and general purpose fiscal assistance.....	288	311	365	451	488	531	7,222	6,746	7,005	7,169	2,046	7,351
900 Interest:												
901 Interest on the public debt.....	13,391	14,573	16,588	19,304	20,959	21,849	24,167	29,319	32,665	37,700	10,400	45,000
902 Other interest.....	-858	-822	-796	-992	-1,350	-1,267	-1,355	-1,247	-1,691	-2,865	-631	-3,703
Total interest.....	12,533	13,751	15,793	18,312	19,609	20,582	22,813	28,072	30,974	34,835	9,769	41,297
Allowances:												
Civilian agency pay raises.....												760
Contingencies for:												
Relatively uncontrollable programs.....										0	0	0
Other requirements.....										200	175	1,500
Total allowances.....										200	175	2,260
950 Undistributed offsetting receipts:												
951 Employer share, employee retirement....	-1,661	-1,825	-2,018	-2,444	-2,611	-2,768	-2,927	-3,319	-3,980	-4,193	-979	-4,468
952 Interest received by trust funds.....	-2,275	-2,674	-3,099	-3,936	-4,765	-5,089	-5,436	-6,583	-7,667	-8,015	-2,110	-8,373
953 Rents and royalties on the Outer Continental Shelf.....	-637	-961	-428	-187	-1,051	-279	-3,956	-6,748	-2,428	-3,000	-500	-6,000
Total undistributed offsetting receipts....	-4,573	-5,460	-5,545	-6,567	-8,427	-8,137	-12,318	-16,651	-14,075	-15,208	-3,589	-18,840
Total budget outlays.....	158,254	178,833	184,548	196,588	211,425	231,876	246,526	268,392	324,601	373,535	97,971	394,237
MEMORANDUM												
Federal funds.....	126,779	143,105	148,811	156,301	163,651	177,959	186,403	198,692	238,527	276,923	69,764	286,243
Trust funds.....	36,693	41,499	43,284	49,065	59,361	67,073	81,447	90,833	111,171	132,205	34,855	145,171
Interfund transactions.....	-5,218	-5,771	-7,547	-8,778	-11,586	-13,156	-21,325	-21,133	-25,098	-35,593	-6,647	-37,177

* Less than \$500 thousand.

Table 20. FEDERAL TRANSACTIONS IN THE NATIONAL INCOME ACCOUNTS, 1966-1977 (in billions of dollars)

Description	Actual										Estimate	
	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977
RECEIPTS, NATIONAL INCOME BASIS												
Personal taxes and nontaxes.....	57.5	64.4	71.4	90.0	93.6	87.5	100.3	107.3	122.9	126.4	136.4	160.4
Corporate profits tax accruals.....	30.8	30.3	33.2	37.0	33.0	32.0	34.2	40.5	43.6	40.6	47.5	58.2
Indirect business tax and nontax accruals.....	15.5	15.8	17.1	18.6	19.2	20.0	19.9	20.7	21.4	22.4	24.0	24.3
Contributions for social insurance.....	28.9	35.5	38.4	44.5	49.2	52.9	59.1	71.5	83.7	92.0	99.5	121.8
Total receipts, national income basis...	132.7	146.0	160.0	190.1	194.9	192.5	213.5	240.0	271.6	281.5	307.4	364.7
EXPENDITURES, NATIONAL INCOME BASIS												
Purchases of goods and services.....	72.4	86.0	95.0	98.0	97.0	94.8	100.9	101.5	104.5	117.6	130.0	139.4
Defense.....	(54.1)	(67.0)	(74.9)	(76.1)	(75.3)	(72.1)	(72.5)	(73.2)	(74.0)	(80.3)	(86.7)	(92.8)
Nondefense.....	(18.3)	(19.0)	(20.1)	(21.9)	(21.7)	(22.7)	(28.4)	(28.4)	(30.5)	(37.3)	(43.3)	(46.6)
Transfer payments.....	34.1	39.3	44.8	50.9	57.0	70.1	78.9	89.7	104.7	134.8	158.7	168.2
Domestic ("to persons").....	(31.8)	(37.2)	(42.7)	(48.7)	(55.0)	(67.7)	(76.1)	(87.1)	(101.7)	(131.7)	(155.1)	(164.4)
Foreign.....	(2.3)	(2.2)	(2.1)	(2.2)	(2.0)	(2.3)	(2.8)	(2.7)	(3.0)	(3.1)	(3.6)	(3.8)
Grants-in-aid to State and local governments.....	12.7	14.8	17.8	19.2	22.6	26.8	32.6	40.4	41.6	48.3	57.8	59.3
Net interest paid.....	8.7	9.6	10.5	12.1	13.6	14.2	14.1	15.9	19.8	22.0	26.0	32.0
Subsidies less current surplus of Government enterprises.....	4.8	5.2	4.1	4.6	5.4	6.8	6.4	9.1	7.9	5.7	6.2	5.6
Wage disbursements less accruals.....					-.1	.1		-.5	.1	.4		
Total expenditures, national income basis.....	132.7	154.9	172.2	184.7	195.6	212.7	232.9	256.1	278.7	328.7	378.7	404.5
Excess of receipts (+) or expenditures (-), national income basis.....	+*	-8.9	-12.2	+5.4	-.6	-20.2	-19.5	-16.1	-7.1	-47.2	-71.3	-39.8

*\$50 million or less.

Table 21. FEDERAL FINANCES AND THE GROSS NATIONAL PRODUCT, 1954-1977 (dollar amounts in billions)

Fiscal year	Gross national product	Budget receipts		Budget outlays		Federal debt, end of year			
		Amount	Percent of GNP	Amount	Percent of GNP	Total		Held by the public	
						Amount	Percent of GNP	Amount	Percent of GNP
1954.....	363.5	69.7	19.2	70.9	19.5	270.8	74.5	224.5	61.8
1955.....	381.0	65.5	17.2	68.5	18.0	274.4	72.0	226.6	59.5
1956.....	410.9	74.5	18.1	70.5	17.1	272.8	66.4	222.2	54.1
1957.....	433.3	80.0	18.5	76.7	17.7	272.4	62.9	219.4	50.6
1958.....	441.7	79.6	18.0	82.6	18.7	279.7	63.3	226.4	51.2
1959.....	471.3	79.2	16.8	92.1	19.5	287.8	61.1	235.0	49.9
1960.....	498.3	92.5	18.6	92.2	18.5	290.9	58.4	237.2	47.6
1961.....	509.0	94.4	18.5	97.8	19.2	292.9	57.5	238.6	46.9
1962.....	545.8	99.7	18.3	106.8	19.6	303.3	55.6	248.4	45.5
1963.....	577.1	106.6	18.5	111.3	19.3	310.8	53.9	254.5	44.1
1964.....	616.4	112.7	18.3	118.6	19.2	316.8	51.4	257.6	41.8
1965.....	658.0	116.8	17.8	118.4	18.0	323.2	49.1	261.6	39.8
1966.....	722.4	130.9	18.1	134.7	18.6	329.5	45.6	264.7	36.6
1967.....	773.5	149.6	19.3	158.3	20.5	341.3	44.1	267.5	34.6
1968.....	830.3	153.7	18.5	178.8	21.5	369.8	44.5	290.6	35.0
1969.....	904.2	187.8	20.8	184.5	20.4	367.1	40.6	279.5	30.9
1970.....	960.2	193.7	20.2	196.6	20.5	382.6	39.8	284.9	29.7
1971.....	1,019.8	188.4	18.5	211.4	20.7	409.5	40.2	304.3	29.8
1972.....	1,111.8	208.6	18.8	231.9	20.9	437.3	39.3	323.8	29.1
1973.....	1,238.4	232.2	18.8	246.5	19.9	468.4	37.8	343.0	27.7
1974.....	1,358.6	264.9	19.5	268.4	19.8	486.2	35.8	346.1	25.5
1975.....	1,440.0	281.0	19.5	324.6	22.5	544.1	37.8	396.9	27.6
1976 estimate.....	1,593.0	297.5	18.7	373.5	23.4	633.9	39.8	484.4	30.4
1977 estimate.....	1,837.0	351.3	19.1	394.2	21.5	719.5	39.2	558.2	30.4

Table 22. BUDGET RECEIPTS AND OUTLAYS, 1789-1977
(in millions of dollars)

Fiscal year	Receipts	Outlays	Surplus or deficit (-)	Fiscal year	Receipts	Outlays	Surplus or deficit (-)
1789-1849	1,160	1,090	+70	1939	4,979	8,841	-3,862
1850-1900	14,462	15,453	-991	1940	6,361	9,456	-3,095
1901	588	525	+63	1941	8,621	13,634	-5,013
1902	562	485	+77	1942	14,350	35,114	-20,764
1903	562	517	+45	1943	23,649	78,533	-54,884
1904	541	584	-43	1944	44,276	91,280	-47,004
1905	544	567	-23	1945	45,216	92,690	-47,474
1906	595	570	+25	1946	39,327	55,183	-15,856
1907	666	579	+87	1947	38,394	34,532	+3,862
1908	602	659	-57	1948	41,774	29,773	+12,001
1909	604	694	-89	1949	39,437	38,834	+603
1910	676	694	-18	1950	39,485	42,597	-3,112
1911	702	691	+11	1951	51,646	45,546	+6,100
1912	693	690	+3	1952	66,204	67,721	-1,517
1913	714	715	-*	1953	69,574	76,107	-6,533
1914	725	726	-*	1954	69,719	70,890	-1,170
1915	683	746	-63	1955	65,469	68,509	-3,041
1916	761	713	+48	1956	74,547	70,460	+4,087
1917	1,101	1,954	-853	1957	79,990	76,741	+3,249
1918	3,645	12,677	-9,032	1958	79,636	82,575	-2,939
1919	5,130	18,493	-13,363	1959	79,249	92,104	-12,855
1920	6,649	6,358	+291	1960	92,492	92,223	+269
1921	5,571	5,062	+509	1961	94,389	97,795	-3,406
1922	4,026	3,289	+736	1962	99,676	106,813	-7,137
1923	3,853	3,140	+713	1963	106,560	111,311	-4,751
1924	3,871	2,908	+963	1964	112,662	118,584	-5,922
1925	3,641	2,924	+717	1965	116,833	118,430	-1,596
1926	3,795	2,930	+865	1966	130,856	134,652	-3,796
1927	4,013	2,857	+1,155	1967	149,552	158,254	-8,702
1928	3,900	2,961	+939	1968	153,671	178,833	-25,161
1929	3,862	3,127	+734	1969	187,784	184,548	+3,236
1930	4,058	3,320	+738	1970	193,743	196,588	-2,845
1931	3,116	3,577	-462	1971	188,392	211,425	-23,033
1932	1,924	4,659	-2,735	1972	208,649	231,876	-23,227
1933	1,997	4,598	-2,602	1973	232,225	246,526	-14,301
1934	3,015	6,645	-3,630	1974	264,932	268,392	-3,460
1935	3,706	6,497	-2,791	1975	280,997	324,601	-43,604
1936	3,997	8,422	-4,425	1976 est.	297,534	373,535	-76,001
1937	4,956	7,733	-2,777	TQ est.	81,894	97,971	-16,077
1938	5,588	6,765	-1,177	1977 est.	351,262	394,237	-42,975

* Less than \$500 thousand.

Notes.—Certain interfund transactions are excluded from receipts and outlays starting in 1932. For years prior to 1932 the amounts of such transactions are not significant.

Refunds of receipts are excluded from receipts and outlays starting in 1913; comparable data are not available for prior years.

Data for 1789-1939 are for the administrative budget; 1940-1977 are for the unified budget.

Starting in calendar year 1976 the Federal fiscal year will convert from a July 1-June 30 basis to an Oct. 1-Sept. 30 basis. The TQ refers to the transition quarter from July 1 to Sept. 30, 1976.

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