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# DETAILED BUDGET ESTIMATES

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## EXPLANATION OF ESTIMATES

The Budget *Appendix* contains various tables and schedules in support of the budget. It includes explanations of the work to be performed and the money needed. It includes the language proposed for enactment by Congress on each item that requires congressional action in an appropriations bill. It also contains the language proposed for the general provisions of appropriations acts that apply to entire agencies or groups of agencies. The chapter, "Budget System and Concepts and Glossary," in the *Analytical Perspectives*, explains the terms and budget concepts used throughout the budget.

### ARRANGEMENT

The first section of this chapter presents general provisions of law that apply to all Government activities (see explanation below). Chapters for the Legislative Branch and the Judiciary follow. These are followed by chapters for the Executive Branch. The cabinet departments appear first in alphabetical order. They are followed by the larger nondepartmental agencies, and groupings for International Assistance Programs, Other Defense Civil Programs, the Executive Office of the President, with the remaining agencies, under the heading "Other Independent Agencies." If the amounts in the individual accounts for other independent agencies are below the million dollar reporting threshold applicable to data in the *Appendix*, the data are consolidated into a single set of schedules under "Other Commissions and Boards." Appropriation language for these agencies is presented individually under the same heading.

A section for a large agency is usually organized by major subordinate organizations within the agency (usually bureaus) or by major program area.

Within each bureau or major program area, accounts usually appear in the following order:

- general fund accounts in the following order: accounts for which appropriations are requested for the budget year; accounts for which appropriations were made in the current year and not requested in the budget year; other unexpired accounts; expired accounts;
- special fund accounts in the following order: accounts for which appropriations are requested for the budget year; accounts for which appropriations were made in the cur-

- rent year and not requested in the budget year; other unexpired accounts; expired accounts;
- public enterprise funds;
- intragovernmental revolving funds and management funds;
- credit reform accounts, in the following order: program account, financing account, and liquidating account;
- trust funds;
- trust revolving funds.

By law, the Old-Age and Survivors Insurance and Disability Insurance trust funds (Social Security) are outside the budget totals. These accounts are presented in the Social Security Administration section. Also, by law, the Postal Service Fund is outside the budget totals. A presentation for the Fund is included in the Other Independent Agencies section.

General provisions are provisions in appropriations acts that apply to more than one appropriation. They usually appear in separate titles of the appropriations acts. In some instances, they apply only to the appropriations for one agency. In other instances, they apply to the appropriations for two or more agencies covered by the act. The general provisions in one section apply to all appropriations Government-wide.

In the *Appendix*, the proposed language for general provisions that are only applicable to one agency appears at the end of the section for that agency. The general provisions that apply to two or more agencies appear at the end of the section for one of the agencies. The general provisions that are Government-wide in scope (identified "Departments, Agencies, and Corporations"), normally contained in the Treasury and Transportation Appropriations Act, appear in a separate section following this one.

The following table indicates the location of all general provisions. The first column of the table lists the most recently enacted appropriations act or for those bills included in H.R. 2673, the 2004 Consolidated Appropriations Bill, the relevant section, and the major agencies responsible for programs funded by each act. The second column provides the location of the general provisions that apply to the agencies listed in the second column. Proposed changes to general provisions are presented in the manner described below for appropriations language.

<i>Appropriations Act</i>	<i>Section in which general provisions appear</i>
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Bill, H.R. 2673, Division A. Department of Agriculture Department of Health and Human Services	Department of Agriculture
Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Bill, H.R. 2673, Division B. Department of Commerce Department of Justice Department of State The Judiciary Small Business Administration	Department of Commerce
Department of Defense Appropriations Act .....	Department of Defense
District of Columbia Appropriations Bill, H.R. 2673, Division C .....	Other Independent Agencies
Energy and Water Development Appropriations Act .....	Department of Energy
Department of Energy Corps of Engineers Department of the Interior, Bureau of Reclamation	
Foreign Operations, Export Financing, and Related Programs Appropriations Bill, H.R. 2673, Division D. Department of Defense	International Assistance Programs

<i>Appropriations Act</i>	<i>Section in which general provisions appear</i>
Department of State Agency for International Development Department of Agriculture	
Department of Homeland Security Appropriations Act .....	Department of Homeland Security
Department of the Interior and Related Agencies Appropriations Act .....	Department of the Interior
Department of the Interior, excluding Bureau of Reclamation	
Department of Agriculture	
Department of Energy	
Department of Education	
Department of Health and Human Services	
Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Bill, H.R. 2673, Division E.	Department of Labor
Department of Labor	
Department of Health and Human Services	
Department of Education	
Legislative Branch Appropriations Act .....	Legislative Branch
Military Construction Appropriations Act .....	Department of Defense
Departments of Transportation and Treasury, and Independent Agencies Appropriations Bill, H.R. 2673, Division F.	Government-wide General Provisions
All departments, agencies, and corporations	
Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Bill, H.R. 2673, Division G.	Department of Veterans Affairs

## FORM OF DETAILED MATERIAL

### APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2005 appropriations acts appears following the account title. Language for enacted 2004 appropriations, printed in roman type, is used as a base. Brackets enclose material that is proposed for deletion; italic type indicates proposed new language. If the appropriation is being proposed for the first time, all of the language is printed in italics. At the time of this writing, 7 of the 13 appropriations bills for 2004 were not enacted, and the programs covered by them were operating under a continuing resolution. For these programs, references to 2004 spending, including current services or baseline estimates, in the text and tables reflect H.R. 2673, the Consolidated Appropriations Bill, 2004, dated November 25, 2003. The amounts in appropriations language are stated in dollars. Citations to any relevant authorizing legislation and to the specific appropriations act from which the basic text of the 2004 language is taken appear at the end of the final language paragraph, printed in italic within parentheses. An illustration of proposed appropriations language for 2005 follows:

#### OPERATING EXPENSES

For necessary expenses of the Office of Climate Information, **[\$30,290,000]** *\$28,870,000* of which **[\$150,000]** *\$400,000* shall remain available until expended. (34 U.S.C. 218 et seq.; Department of Government Appropriation Act, 2004.)

#### BASIS FOR SCHEDULES

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

The 2003 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2004, the regular schedules include enacted appropriations. They also include indefinite appropriations on the basis of amounts likely to be required.

The 2005 column of the regular schedules includes proposed appropriations for all programs under existing legislation, including those that require extension or renewal of expiring laws.

Amounts for proposed new legislation are shown generally in separate schedules, following the regular schedules or in budget sequence in the respective bureau. These schedules are identified as "Legislative proposals, subject to PAYGO"

or "Legislative proposals not subject to PAYGO." The term "PAYGO" refers to the "pay-as-you-go" requirements of the Budget Enforcement Act of 1990. Appropriations language is included with the regular schedules, but usually not with the separate schedules for proposed legislation. Usually the necessary appropriations language is transmitted later upon enactment of the proposed legislation.

#### PROGRAM AND FINANCING SCHEDULE

This schedule provides the following information:

- obligations by program activity;
- budgetary resources available for obligation;
- detailed information on new budget authority (gross);
- change in obligated balances;
- detailed information on outlays (gross);
- offsets to gross budget authority and outlays; and
- net budget authority and outlays.

The "Obligations by program activity" section shows obligations for specific activities or projects. The activity structure is developed for each appropriation or fund account to provide a meaningful presentation of information for the program. Where the amounts are significant, this section distinguishes between operating expenses and capital investment and between direct and reimbursable programs. The last entry, "Total new obligations," indicates the amount of budgetary resources required to finance the activities of the account.

The "Budgetary resources available for obligation" section shows the budgetary resources available or estimated to be available to finance the obligations. The resources available for obligation include the start-of-year unobligated balances of a prior year that have not expired, new budget authority, and adjusting entries, such as recoveries from prior year obligations. New obligations are subtracted from these resources, resulting in the end-of-year unobligated balances.

The "New budget authority (gross), detail" section provides detailed information on the total new budget authority available to finance the program. It includes information on the type of budget authority that is available, rescissions, reductions, and amounts precluded from obligation. It indicates whether the budget authority is discretionary (controlled by appropriations acts) or mandatory (controlled by other laws).

The "Change in obligated balances" section shows the difference between obligations and outlays. New obligations are added to the obligations that were incurred in a previous year but not liquidated. Total disbursements (outlays, gross) are subtracted from these amounts. Adjusting entries, such

as adjustments in expired accounts, are included, as appropriate, resulting in the end-of-year obligated balance.

The "Outlays (gross), detail" section indicates whether the outlays pertain to discretionary or mandatory budget authority and to balances or new authority.

The "Offsets" and "Net budget authority and outlays" sections indicate the amounts to be deducted from gross budget authority and outlays and the resulting net budget authority and outlay amounts. Offsetting collections (cash) and the change in orders on hand from Federal sources are deducted from gross budget authority; only offsetting collections (cash) are deducted from gross outlays.

**Program and Financing** (in millions of dollars)

Identification code 16-1186-0-1-755	2003 actual	2004 est.	2005 est.
<b>Obligations by program activity:</b>			
Direct program:			
00.01 Policy and program development .....	38	39	42
00.02 Departmental management and administration .....	39	38	38
00.03 Facilities operations, maintenance, and repair .....	11	12	15
01.01 Reimbursable program .....	42	44	45
10.00 Total new obligations .....	130	133	140
<b>Budgetary resources available for obligation:</b>			
22.00 New budget authority (gross) .....	132	133	140
23.95 Total new obligations .....	-130	-133	-140
23.98 Unobligated balance expiring or withdrawn .....	-2		
<b>New budget authority (gross), detail:</b>			
Discretionary:			
40.00 Appropriation .....	90	89	95
Mandatory:			
Spending authority from offsetting collections:			
69.00 Offsetting collections (cash) .....	43	43	45
69.10 Change in uncollected customer payments from Federal sources .....	-1	1	
69.90 Spending authority from offsetting collections (total) .....	42	44	45
70.00 Total new budget authority (gross) .....	132	133	140
<b>Change in obligated balances:</b>			
72.40 Obligated balance, start of year .....	3	6	9
73.10 Total new obligations .....	130	133	140
73.20 Total outlays (gross) .....	-127	-129	-134
73.40 Adjustments in expired accounts (net) .....	-1		
74.00 Change in uncollected customer payments from Federal sources (unexpired) .....	1	-1	
74.40 Obligated balance, end of year .....	6	9	15
<b>Outlays (gross), detail:</b>			
86.90 Outlays from new discretionary authority .....	83	82	87
86.93 Outlays from discretionary balances .....	2	3	2
86.97 Outlays from new mandatory authority .....	42	44	45
87.00 Total outlays (gross) .....	127	129	134
<b>Offsets:</b>			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	43	43	45
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired) .....	-1	1	
<b>Net budget authority and outlays:</b>			
89.00 Budget authority .....	90	89	95
90.00 Outlays .....	84	86	89
<b>Additional net budget authority and outlays to cover cost of fully accruing retirement:</b>			
99.00 Budget authority .....	2	2	2
99.01 Outlays .....	2	2	2

A schedule entitled "Summary of Budget Authority and Outlays" immediately follows the first program and financing schedule for any account that has additional program and

financing schedules for supplemental requests, legislative proposals, or rescission proposals.

**NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE**

Narrative statements present briefly the objectives of the program and the work to be financed primarily for 2005. They may include measures of expected performance and describe relationship to the financial estimates.

**SCHEDULE OF OBJECT CLASSIFICATION AND PERSONNEL SUMMARY**

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

10 PERSONAL	25.4	Operation and maintenance of facilities
COMPENSATION AND BENEFITS	25.5	Research and development contracts
11.1 Full-time permanent	25.6	Medical care
11.3 Other than full-time permanent	25.7	Operation and maintenance of equipment
11.5 Other personnel compensation	25.8	Subsistence and support of persons
11.7 Military personnel	26.0	Supplies and materials
11.8 Special personal services payments	30	ACQUISITION OF ASSETS
11.9 Total personal compensation	31.0	Equipment
12.1 Civilian personnel benefits	32.0	Land and structures
12.2 Military personnel benefits	33.0	Investments and loans
13.0 Benefits for former personnel	40	GRANTS AND FIXED CHARGES
20 CONTRACTUAL SERVICES AND SUPPLIES	41.0	Grants, subsidies, and contributions
21.0 Travel and transportation of persons	42.0	Insurance claims and indemnities
22.0 Transportation of things	43.0	Interest and dividends
23.1 Rental payments to GSA	44.0	Refunds
23.2 Rental payments to others	90	OTHER
23.3 Communications, utilities, and miscellaneous charges	91.0	Unvouchered
24.0 Printing and reproduction	92.0	Undistributed
25.1 Advisory and assistance services	93.0	Limitation on expenses
25.2 Other services	94.0	Financial transfers
25.3 Other purchases of goods and services from Government accounts	99.0	SUBTOTAL, OBLIGATIONS
	99.5	Below reporting threshold
	99.9	TOTAL NEW OBLIGATIONS

Object classes reflect the nature of the things or services purchased, regardless of the purpose of the program for which they are used. Object class entry 11.9, Total personnel compensation, sums the amounts in object classes 11.1 through 11.8. Except for revolving funds, reimbursable obligations are aggregated in a single line and not identified by object class. Amounts for any object class that are below the reporting threshold (i.e., amounts that are \$500 thousand or less) are reported together as a single entry. If all of the obligations for an account are in a single object class, the schedule is omitted and the object class code is printed in the Program and Financing Schedule on the "Total new obligations" line. Data, classified by object, are illustrated in the following schedule:

**Object Classification** (in millions of dollars)

Identification code 17-0643-0-1-452	2003 actual	2004 est.	2005 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	60	60	66
11.3 Other than full-time permanent .....	1	1	1

## Object Classification (in millions of dollars)—Continued

Identification code 17-0643-0-1-452	2003 actual	2004 est.	2005 est.
11.9 Total personnel compensation .....	61	61	67
12.1 Civilian personnel benefits .....	20	20	21
23.1 Rental payments to GSA .....	5	5	5
26.0 Supplies and materials .....	1	1	1
99.0 Subtotal, direct obligations .....	87	87	93
99.0 Reimbursable obligations .....	42	44	45
99.5 Below reporting threshold .....	1	2	2
99.9 Total new obligations .....	130	133	140

When obligations for personnel compensation are shown in the object classification schedule, a personnel summary generally follows the object classification schedule, as illustrated below:

## Personnel Summary

Identification code 17-0643-0-1-452	2003 actual	2004 est.	2005 est.
Direct: Total compensable workyears:			
1001 Full-time equivalent employment .....	774	748	762
Reimbursable: Total compensable workyears:			
2001 Full-time equivalent employment .....	8	12	12

Federal civilian employment generally is stated on a full-time equivalent (FTE) basis for the executive branch. It is the total number of hours worked (or to be worked) divided by the number of compensable hours applicable to each fiscal year.

## BALANCE SHEETS

Balance sheets are presented for all direct and guaranteed loan liquidating and financing accounts, most Government-sponsored enterprises, and certain revolving and trust revolving funds conducting business with the public. They are occasionally presented for funds conducting business within the Government.

The balance sheets show assets, liabilities, and equity for the fund at the close of each fiscal year. In addition to this information, which is similar to commercial balance sheet data, budget needs also require additional information, such as appropriated capital, which is shown in the equity section. The amounts in the 2002 column are audited. Other amounts are unaudited and subject to change.

## Balance Sheet (in millions of dollars)

Identification code 16-4023-0-3-754	2002 actual	2003 actual
<b>ASSETS:</b>		
<b>Federal assets:</b>		
Investments in US securities		
1102 Treasury securities, net .....	4	4
1104 Agency securities, net .....	1	2
1106 Receivables, net .....	1	1
<b>Non-Federal assets:</b>		
1201 Investments in non-Federal securities, net .....	1	2
1999 Total assets .....	7	9
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2103 Debt .....	2	2
<b>Non-Federal liabilities:</b>		
2203 Debt .....	3	3
2999 Total liabilities .....	6	6
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....	3	3
3999 Total net position .....	2	3
4999 Total liabilities and net position .....	7	9

## FEDERAL CREDIT SCHEDULES

Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. The Federal Credit Reform Act of 1990 requires that the costs of direct and guaranteed loans of a program be calculated on a net present value basis, excluding administrative costs. For most programs, direct loan obligations and loan guarantee commitments cannot be made unless appropriations for the cost have been provided in advance in annual appropriations acts. In addition, annual limitations on the amount of obligations and commitments may be enacted in appropriations language.

Appropriations for costs are recorded as budget authority in credit program accounts. The administrative expenses associated with a credit program are also financed in the program account, but on a cash basis. All cash flows arising from direct loan obligations and loan guarantee commitments are recorded in separate financing accounts. The transactions of the financing accounts are not included in the budget totals. Program accounts make subsidy payments, recorded as budget outlays, to the financing accounts at the time of the disbursement of the direct or guaranteed loans.

The transactions associated with direct loan obligations and loan guarantee commitments made prior to 1992 continue to be accounted for on a cash flow basis and are recorded in liquidating accounts. In most cases, the liquidating account is the account that was used for the program prior to the enactment of the new requirements.

Program and Financing schedules (described above) are shown for program, financing, and liquidating accounts. In addition, a Summary of Loan Levels, Subsidy Budget Authority, and Outlays by Program schedule is shown for program accounts. Status of Direct Loans and Status of Guaranteed Loans schedules (as applicable) are shown for liquidating accounts and financing accounts. Examples of these schedules are shown below. Summary information on Federal credit programs is provided in the chapter entitled "Credit and Insurance" in the *Analytical Perspectives* volume.

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program  
(in millions of dollars)

Identification code 83-0100-0-1-155	2003 actual	2004 est.	2005 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
1150 Economic opportunity loans .....	301	250	225
1150 Handicapped loans .....	199	150	150
1150 Minority enterprise loans .....	215	200	195
1159 Total direct loan levels .....	715	600	570
<b>Direct loan subsidy rates (in percent):</b>			
1320 Economic opportunity loans .....	8.00	8.00	8.00
1320 Handicapped loans .....	3.01	2.66	2.66
1320 Minority enterprise loans .....	4.20	4.00	3.59
1329 Weighted average subsidy rate .....	5.45	5.39	5.19
<b>Direct loan subsidy budget authority:</b>			
1330 Economic opportunity loans .....	24	20	18
1330 Handicapped loans .....	6	4	4
1330 Minority enterprise loans .....	9	8	7
1339 Total subsidy budget authority .....	39	32	29
<b>Direct loan subsidy outlays:</b>			
1340 Economic opportunity loans .....	12	10	9
1340 Handicapped loans .....	3	4	4
1340 Minority enterprise loans .....	4	7	8
1349 Total, subsidy outlays .....	19	21	21
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
2150 General business loans .....	1,120	1,200	1,215
2150 Minority enterprise loans .....	8,790	9,000	9,250
2159 Total guaranteed loan levels .....	10,000	10,200	10,465
<b>Guaranteed loan subsidy rates (in percent):</b>			
2320 General business loans .....	2.41	2.42	2.47

2320	Minority enterprise loans .....	0.91	0.90	0.92
2329	Weighted average subsidy rate .....	1.07	1.08	1.10
<b>Guaranteed loan subsidy budget authority:</b>				
2330	General business loans .....	27	29	30
2330	Minority enterprise loans .....	80	81	85
2339	Total subsidy budget authority .....	107	110	115
<b>Guaranteed loan subsidy outlays:</b>				
2340	General business loans .....	13	25	29
2340	Minority enterprise loans .....	40	72	83
2349	Total subsidy outlays .....	53	97	112
<b>Administrative expense data:</b>				
3510	Budget authority .....	19	18	17
3590	Outlays from new authority .....	19	18	17

**Status of Direct Loans (in millions of dollars)**

Identification code 83-4200-0-3-155	2003 actual	2004 est.	2005 est.	
<b>Position with respect to appropriations act limitation on obligations:</b>				
1111	Limitation on direct loans .....	650	600	570
1150	Total direct loan obligations .....	650	600	570
<b>Cumulative balance of direct loans outstanding:</b>				
1210	Outstanding, start of year .....	200	525	1,105
1231	Disbursements: Direct loan disbursements .....	338	586	597
1251	Repayments: Repayments and prepayments .....	-3	-6	-7
<b>Write-offs for default:</b>				
1263	Direct loans .....	-10		
1290	Outstanding, end of year .....	525	1,105	1,695

**Status of Guaranteed Loans (in millions of dollars)**

Identification code 83-4100-0-3-155	2003 actual	2004 est.	2005 est.	
<b>Position with respect to appropriations act limitations on commitments:</b>				
2111	Limitations on guaranteed loans made by private lenders .....	10,000	10,200	10,465
2150	Total guaranteed loan commitments .....	10,000	10,200	10,465
<b>MEMORANDUM</b>				
2199	Guaranteed amount of guaranteed loan commitments .....	7,500	7,650	7,849
<b>Cumulative balance of guaranteed loans outstanding:</b>				
2210	Disbursements: Outstanding start of year .....		5,000	13,895
2231	Repayments: Disbursements of new guaranteed loans .....	5,000	9,100	10,312
2251	Repayments and prepayments .....		-200	-375
<b>Adjustments:</b>				
2261	Terminations for default that result in a loan receivable .....		-5	-13
2290	Outstanding, end of year .....	5,000	13,895	23,820
<b>MEMORANDUM</b>				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	3,750	10,421	17,865
<b>ADDENDUM</b>				
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>				
2310	Outstanding, start of year .....			5

2331	Disbursements for guaranteed loan claims .....	5	13
2351	Repayments of loans receivable .....		-3
2361	Write-off of loans receivable .....		-2
2390	Outstanding, start of year .....	5	13

**UNAVAILABLE RECEIPTS SCHEDULE**

This schedule is printed for special fund and trust fund accounts to show the amount of receipts that are credited to them. It also shows any balances of unappropriated receipts or receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations.

**BUDGET PLAN SCHEDULE**

This schedule is printed only for certain accounts in the Department of Defense—Military chapter. It shows obligations incurred or estimated to be incurred from an appropriation, regardless of the timing of the obligation.

**STATUS OF FUNDS SCHEDULE**

This schedule reports balances, cash income, and cash outgo for major trust funds and certain other accounts. When present, it appears after the narrative statement for the fund or account.

**GENERAL FUND RECEIPT ACCOUNTS SCHEDULE**

This schedule shows the amount of receipts attributed to an agency that are credited to the general fund of the Treasury. It is printed at the end of the presentation for the agency, before any general provisions. (Receipts that are credited to a special fund or trust fund for which the agency is responsible are shown in an Unavailable Receipts schedule presented with other schedules for the fund.)

**ALLOCATIONS BETWEEN AGENCIES**

In some cases, funds appropriated to the President or to an agency are allocated to one or more agencies that help to carry out a program. Obligations incurred under such allocations are included in the data for the account to which the appropriation is made in the allocating agency. The object classification schedule for such accounts identifies the amount of such obligations by performing agency. A note at the end of a bureau or equivalent grouping identifies allocations received from other agencies.

**BUDGETS NOT SUBJECT TO REVIEW**

In accordance with law or established practice, the presentations for the Legislative Branch, the Judiciary, the Milk Market Orders Assessment Fund of the Department of Agriculture, and the International Trade Commission have been included, without review, in the amounts submitted by the agencies.

The budgets of the privately owned Government-sponsored enterprises and the Board of Governors of the Federal Reserve System, are not subject to review; they are included for information purposes only.