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CHARLES G. ROSS, Secretary to the President.

# THE BUDGET

OF THE

## UNITED STATES GOVERNMENT

FOR THE FISCAL YEAR ENDING JUNE 30

### 1947

Message of the President on the State of the Union and  
Transmitting the Budget

Including Summary Budget Statements



WASHINGTON, D. C.  
1946



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UNITED STATES  
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# MESSAGE OF THE PRESIDENT

## On the State of the Union and Transmitting the Budget

*To the Congress of the United States:*

A quarter century ago the Congress decided that it could no longer consider the financial programs of the various departments on a piecemeal basis. Instead it has called on the President to present a comprehensive Executive Budget. The Congress has shown its satisfaction with that method by extending the budget system and tightening its controls. The bigger and more complex the Federal Program, the more necessary it is for the Chief Executive to submit a single budget for action by the Congress.

At the same time, it is clear that the budgetary program and the general program of the Government are actually inseparable. The President bears the responsibility for recommending to the Congress a comprehensive set of proposals on all Government activities and their financing. In formulating policies, as in preparing budgetary estimates, the Nation and the Congress have the right to expect the President to adjust and coordinate the views of the various departments and agencies to form a unified program. And that program requires consideration in connection with the Budget, which is the annual work program of the Government.

Since our programs for this period which combines war liquidation with reconversion to a peacetime economy are inevitably large and numerous it is imperative that they be planned and executed with the utmost efficiency and the utmost economy. We have cut the war program to the maximum extent consistent with national security. We have held our peacetime programs to the level necessary to our national well-being and the attainment of our postwar objectives. Where increased programs have been recommended, the increases have been held as low as is consistent with these goals. I can assure the Congress of the necessity of these programs. I can further assure the Congress that the program as a whole is well within our capacity to finance it. All the programs I have recommended for action are included in the Budget figures.

For these reasons I have chosen to combine the customary Message on the State of the Union with the annual Budget Message, and to include in the Budget not only estimates for functions authorized by the Congress, but also for those which I recommend for its action.

I am also transmitting herewith the Fifth Quarterly Report of the Director of War Mobilization and Reconversion. It is a comprehensive discussion of the present state of the reconversion program and of the immediate and long-range needs and recommendations.

This constitutes, then, as complete a report as I find it possible to prepare now. It constitutes a program of government in relation to the Nation's needs.

With the growing responsibility of modern government to foster economic expansion and to promote conditions that assure full and steady employment opportunities, it has become necessary to formulate and determine the Government program in the light of national economic conditions as a whole. In both the executive and the legislative branches we must make arrangements which will permit us to formulate the Government program in that light. Such an approach has become imperative if the American political and economic system is to succeed under the conditions of economic instability and uncertainty which we have to face. The Government needs to assure business, labor, and agriculture that Government policies will take due account of the requirements of a full employment economy. The lack of that assurance would, I believe, aggravate the economic instability.

With the passage of a full employment bill which I confidently anticipate for the very near future, the executive and legislative branches of government will be empowered to devote their best talents and resources in subsequent years to preparing and acting on such a program.

#### I. FROM WAR TO PEACE—THE YEAR OF DECISION

In his last Message on the State of the Union, delivered one year ago, President Roosevelt said:

This new year of 1945 can be the greatest year of achievement in human history.

1945 can see the final ending of the Nazi-Fascist reign of terror in Europe.

1945 can see the closing in of the forces of retribution about the center of the malignant power of imperialistic Japan.

Most important of all—1945 can and must see the substantial beginning of the organization of world peace.

All those hopes, and more, were fulfilled in the year 1945. It was the greatest year of achievement in human history. It saw the end of the Nazi-Fascist terror in Europe, and also the end of the malig-



nant power of Japan. And it saw the substantial beginning of world organization for peace. These momentous events became realities because of the steadfast purpose of the United Nations and of the forces that fought for freedom under their flags. The plain fact is that civilization was saved in 1945 by the United Nations.

Our own part in this accomplishment was not the product of any single service. Those who fought on land, those who fought on the sea, and those who fought in the air deserve equal credit. They were supported by other millions in the armed forces who through no fault of their own could not go overseas and who rendered indispensable service in this country. They were supported by millions in all levels of government, including many volunteers, whose devoted public service furnished basic organization and leadership. They were also supported by the millions of Americans in private life—men and women in industry, in commerce, on the farms, and in all manner of activity on the home front—who contributed their brains and their brawn in arming, equipping, and feeding them. The country was brought through four years of peril by an effort that was truly national in character.

Everlasting tribute and gratitude will be paid by all Americans to those brave men who did not come back, who will never come back—the 330,000 who died that the Nation might live and progress. All Americans will also remain deeply conscious of the obligation owed to that larger number of soldiers, sailors, and marines who suffered wounds and sickness in their service. They may be certain that their sacrifice will never be forgotten or their needs neglected.

The beginning of the year 1946 finds the United States strong and deservedly confident. We have a record of enormous achievements as a democratic society in solving problems and meeting opportunities as they developed. We find ourselves possessed of immeasurable advantages—vast and varied natural resources; great plants, institutions, and other facilities; unsurpassed technological and managerial skills; an alert, resourceful, and able citizenry. We have in the United States Government rich resources in information, perspective, and facilities for doing whatever may be found necessary to do in giving support and form to the widespread and diversified efforts of all our people.

And for the immediate future the business prospects are generally so favorable that there is danger of such feverish and opportunistic activity that our grave postwar problems may be neglected. We need to act now with full regard for pitfalls; we need to act with foresight

and balance. We should not be lulled by the immediate alluring prospects into forgetting the fundamental complexity of modern affairs, the catastrophe that can come in this complexity, or the values that can be wrested from it.

But the long-range difficulties we face should no more lead to despair than our immediate business prospects should lead to the optimism which comes from the present short-range prospect. On the foundation of our victory we can build a lasting peace, with greater freedom and security for mankind in our country and throughout the world. We will more certainly do this if we are constantly aware of the fact that we face crucial issues and prepare now to meet them.

To achieve success will require both boldness in setting our sights and caution in steering our way on an uncharted course. But we have no luxury of choice. We must move ahead. No return to the past is possible.

Our Nation has always been a land of great opportunities for those people of the world who sought to become part of us. Now we have become a land of great responsibilities to all the people of all the world. We must squarely recognize and face the fact of those responsibilities. Advances in science, in communication, in transportation, have compressed the world into a community. The economic and political health of each member of the world community bears directly on the economic and political health of each other member.

The evolution of centuries has brought us to a new era in world history in which manifold relationships between nations must be formalized and developed in new and intricate ways.

The United Nations Organization now being established represents a minimum essential beginning. It must be developed rapidly and steadily. Its work must be amplified to fill in the whole pattern that has been outlined. Economic collaboration, for example, already charted, now must be carried on as carefully and as comprehensively as the political and security measures.

It is important that the nations come together as States in the Assembly and in the Security Council and in the other specialized assemblies and councils that have been and will be arranged. But this is not enough. Our ultimate security requires more than a process of consultation and compromise.

It requires that we begin now to develop the United Nations Organization as the representative of the world as one society. The United Nations Organization, if we have the will adequately to staff it and

to make it work as it should, will provide a great voice to speak constantly and responsibly in terms of world collaboration and world well-being.

There are many new responsibilities for us as we enter into this new international era. The whole power and will and wisdom of our Government and of our people should be focused to contribute to and to influence international action. It is intricate, continuing business. Many concessions and adjustments will be required.

The spectacular progress of science in recent years makes these necessities more vivid and urgent. That progress has speeded internal development and has changed world relationships so fast that we must realize the fact of a new era. It is an era in which affairs have become complex and rich in promise. Delicate and intricate relationships, involving us all in countless ways, must be carefully considered.

On the domestic scene, as well as on the international scene, we must lay a new and better foundation for cooperation. We face a great peacetime venture; the challenging venture of a free enterprise economy making full and effective use of its rich resources and technical advances. This is a venture in which business, agriculture, and labor have vastly greater opportunities than heretofore. But they all also have vastly greater responsibilities. We will not measure up to those responsibilities by the simple return to "normalcy" that was tried after the last war.

The general objective, on the contrary, is to move forward to find the way in time of peace to the full utilization and development of our physical and human resources that were demonstrated so effectively in the war.

To accomplish this, it is not intended that the Federal Government should do things that can be done as well for the Nation by private enterprise, or by State and local governments. On the contrary, the war has demonstrated how effectively we can organize our productive system and develop the potential abilities of our people by aiding the efforts of private enterprise.

As we move toward one common objective there will be many and urgent problems to meet.

Industrial peace between management and labor will have to be achieved—through the process of collective bargaining—with Government assistance but not Government compulsion. This is a problem which is the concern not only of management, labor, and the Government, but also the concern of every one of us.

Private capital and private management are entitled to adequate reward for efficiency, but business must recognize that its reward results from the employment of the resources of the Nation. Business is a public trust and must adhere to national standards in the conduct of its affairs. These standards include as a minimum the establishment of fair wages and fair employment practices.

Labor also has its own new peacetime responsibilities. Under our collective bargaining system, which must become progressively more secure, labor attains increasing political as well as economic power, and this, as with all power, means increased responsibility.

The lives of millions of veterans and war workers will be greatly affected by the success or failure of our program of war liquidation and reconversion. Their transition to peacetime pursuits will be determined by our efforts to break the bottlenecks in key items of production, to make surplus property immediately available where it is needed, to maintain an effective national employment service, and many other reconversion policies. Our obligations to the people who won the war will not be paid if we fail to prevent inflation and to maintain employment opportunities.

While our peacetime prosperity will be based on the private enterprise system, Government can and must assist in many ways. It is the Government's responsibility to see that our economic system remains competitive, that new businesses have adequate opportunities, and that our national resources are restored and improved. Government must realize the effect of its operations on the whole economy. It is the responsibility of Government to gear its total program to the achievement of full production and full employment.

Our basic objective—toward which all others lead—is to improve the welfare of the American people. In addition to economic prosperity, this means that we need social security in the fullest sense of the term; the people must be protected from the fear of want during old age, sickness, and unemployment. Opportunities for a good education and adequate medical care must be generally available. Every family should have a decent home. The new economic bill of rights to which I have referred on previous occasions is a charter of economic freedom which seeks to assure that all who will may work toward their own security and the general advancement; that we become a well-housed people, a well-nourished people, an educated people, a people socially and economically secure, an alert and responsible people.

These and other problems which may face us can be met by the cooperation of all of us in furthering a positive and well-balanced Government program—a program which will further national and international well-being.

## II. THE FEDERAL PROGRAM

### INTERNATIONAL AFFAIRS

#### 1. FOREIGN POLICY

The year 1945 brought with it the final defeat of our enemies. There lies before us now the work of building a just and enduring peace.

Our most immediate task toward that end is to deprive our enemies completely and forever of their power to start another war. Of even greater importance to the preservation of international peace is the need to preserve the wartime agreement of the United Nations and to direct it into the ways of peace.

Long before our enemies surrendered, the foundations had been laid on which to continue this unity in the peace to come. The Atlantic meeting in 1941 and the conferences at Casablanca, Quebec, Moscow, Cairo, Tehran, and Dumbarton Oaks each added a stone to the structure.

Early in 1945, at Yalta, the three major powers broadened and solidified this base of understanding. There fundamental decisions were reached concerning the occupation and control of Germany. There also a formula was arrived at for the interim government of the areas in Europe which were rapidly being wrested from Nazi control. This formula was based on the policy of the United States that people be permitted to choose their own form of government by their own freely expressed choice without interference from any foreign source.

At Potsdam, in July 1945, Marshal Stalin, Prime Ministers Churchill and Attlee, and I met to exchange views primarily with respect to Germany. As a result, agreements were reached which outlined broadly the policy to be executed by the Allied Control Council. At Potsdam there was also established a Council of Foreign Ministers which convened for the first time in London in September. The Council is about to resume its primary assignment of drawing up treaties of peace with Italy, Rumania, Bulgaria, Hungary, and Finland.

In addition to these meetings, and in accordance with the agreement at Yalta, the Foreign Ministers of Great Britain, the Soviet Union, and the United States conferred together in San Francisco last spring, in Potsdam in July, in London in September, and in Moscow in December. These meetings have been useful in promoting understanding and agreement among the three governments.

Simply to name all the international meetings and conferences is to suggest the size and complexity of the undertaking to prevent international war in which the United States has now enlisted for the duration of history.

It is encouraging to know that the common effort of the United Nations to learn to live together did not cease with the surrender of our enemies.

When difficulties arise among us, the United States does not propose to remove them by sacrificing its ideals or its vital interests. Neither do we propose, however, to ignore the ideals and vital interests of our friends.

Last February and March an Inter-American Conference on Problems of War and Peace was held in Mexico City. Among the many significant accomplishments of that Conference was an understanding that an attack by any country against any one of the sovereign American republics would be considered an act of aggression against all of them; and that if such an attack were made or threatened, the American republics would decide jointly, through consultations in which each republic has equal representation, what measures they would take for their mutual protection. This agreement stipulates that its execution shall be in full accord with the Charter of the United Nations Organization.

The first meeting of the General Assembly of the United Nations now in progress in London marks the real beginning of our bold adventure toward the preservation of world peace, to which is bound the dearest hope of men.

We have solemnly dedicated ourselves and all our will to the success of the United Nations Organization. For this reason we have sought to insure that in the peacemaking the smaller nations shall have a voice as well as the larger states. The agreement reached at Moscow last month preserves this opportunity in the making of peace with Italy, Rumania, Bulgaria, Hungary, and Finland. The United States intends to preserve it when the treaties with Germany and Japan are drawn.

It will be the continuing policy of the United States to use all its influence to foster, support, and develop the United Nations Organization in its purpose of preventing international war. If peace is to endure it must rest upon justice no less than upon power. The question is how justice among nations is best achieved. We know from day-to-day experience that the chance for a just solution is immeasurably increased when everyone directly interested is given a voice. That does not mean that each must enjoy an equal voice, but it does mean that each must be heard.

Last November, Prime Minister Attlee, Prime Minister MacKenzie King, and I announced our proposal that a commission be established within the framework of the United Nations to explore the problems of effective international control of atomic energy.

The Soviet Union, France, and China have joined us in the purpose of introducing in the General Assembly a resolution for the establishment of such a commission. Our earnest wish is that the work of this commission go forward carefully and thoroughly, but with the greatest dispatch. I have great hope for the development of mutually effective safeguards which will permit the fullest international control of this new atomic force.

I believe it possible that effective means can be developed through the United Nations Organization to prohibit, outlaw, and prevent the use of atomic energy for destructive purposes.

The power which the United States demonstrated during the war is the fact that underlies every phase of our relations with other countries. We cannot escape the responsibility which it thrusts upon us. What we think, plan, say, and do is of profound significance to the future of every corner of the world.

The great and dominant objective of United States foreign policy is to build and preserve a just peace. The peace we seek is not peace for twenty years. It is permanent peace. At a time when massive changes are occurring with lightning speed throughout the world, it is often difficult to perceive how this central objective is best served in one isolated complex situation or another. Despite this very real difficulty, there are certain basic propositions to which the United States adheres and to which we shall continue to adhere.

One proposition is that lasting peace requires genuine understanding and active cooperation among the most powerful nations. Another is that even the support of the strongest nations cannot guarantee a peace unless it is infused with the quality of justice for all nations.

On October 27, 1945, I made, in New York City, the following pub-

lie statement of my understanding of the fundamental foreign policy of the United States. I believe that policy to be in accord with the opinion of the Congress and of the people of the United States. I believe that that policy carries out our fundamental objectives.

1. We seek no territorial expansion or selfish advantage. We have no plans for aggression against any other state, large or small. We have no objective which need clash with the peaceful aims of any other nation.

2. We believe in the eventual return of sovereign rights and self-government to all peoples who have been deprived of them by force.

3. We shall approve no territorial changes in any friendly part of the world unless they accord with the freely expressed wishes of the people concerned.

4. We believe that all peoples who are prepared for self-government should be permitted to choose their own form of government by their own freely expressed choice, without interference from any foreign source. That is true in Europe, in Asia, in Africa, as well as in the Western Hemisphere.

5. By the combined and cooperative action of our war allies, we shall help the defeated enemy states establish peaceful democratic governments of their own free choice. And we shall try to attain a world in which nazism, fascism, and military aggression cannot exist.

6. We shall refuse to recognize any government imposed upon any nation by the force of any foreign power. In some cases it may be impossible to prevent forceful imposition of such a government. But the United States will not recognize any such government.

7. We believe that all nations should have the freedom of the seas and equal rights to the navigation of boundary rivers and waterways and of rivers and waterways which pass through more than one country.

8. We believe that all states which are accepted in the society of nations should have access on equal terms to the trade and the raw materials of the world.

9. We believe that the sovereign states of the Western Hemisphere, without interference from outside the Western Hemisphere, must work together as good neighbors in the solution of their common problems.

10. We believe that full economic collaboration between all nations, great and small, is essential to the improvement of living conditions all over the world, and to the establishment of freedom from fear and freedom from want.

11. We shall continue to strive to promote freedom of expression and freedom of religion throughout the peace-loving areas of the world.





At the threshold of every problem which confronts us today in international affairs is the appalling devastation, hunger, sickness, and pervasive human misery that mark so many areas of the world.

By joining and participating in the work of the United Nations Relief and Rehabilitation Administration the United States has directly recognized and assumed an obligation to give such relief assistance as is practicable to millions of innocent and helpless victims of the war. The Congress has earned the gratitude of the world by generous financial contributions to the United Nations Relief and Rehabilitation Administration.

We have taken the lead, modest though it is, in facilitating under our existing immigration quotas the admission to the United States of refugees and displaced persons from Europe.

We have joined with Great Britain in the organization of a commission to study the problem of Palestine. The Commission is already at work and its recommendations will be made at an early date.

The members of the United Nations have paid us the high compliment of choosing the United States as the site of the United Nations headquarters. We shall be host in spirit as well as in fact, for nowhere does there abide a fiercer determination that this peace shall live than in the hearts of the American people.

It is the hope of all Americans that in time future historians will speak not of World War I and World War II, but of the first and last world wars.

## 2. FOREIGN ECONOMIC POLICY

The foreign economic policy of the United States is designed to promote our own prosperity, and at the same time to aid in the restoration and expansion of world markets and to contribute thereby to world peace and world security. We shall continue our efforts to provide relief from the devastation of war, to alleviate the sufferings of displaced persons, to assist in reconstruction and development, and to promote the expansion of world trade.

We have already joined the International Monetary Fund and the International Bank for Reconstruction and Development. We have expanded the Export-Import Bank and provided it with additional capital. The Congress has renewed the Trade Agreements Act which provides the necessary framework within which to negotiate a reduction of trade barriers on a reciprocal basis. It has given our support to the United Nations Relief and Rehabilitation Administration.

In accordance with the intentions of the Congress, lend-lease, ~~was~~  
except as to continuing military lend-lease in China, was

terminated upon the surrender of Japan. The first of the lend-lease settlement agreements has been completed with the United Kingdom. Negotiations with other lend-lease countries are in progress. In negotiating these agreements, we intend to seek settlements which will not encumber world trade through war debts of a character that proved to be so detrimental to the stability of the world economy after the last war.

We have taken steps to dispose of the goods which on VJ-day were in the lend-lease pipe line to the various lend-lease countries and to allow them long-term credit for the purpose where necessary. We are also making arrangements under which those countries may use the lend-lease inventories in their possession and acquire surplus property abroad to assist in their economic rehabilitation and reconstruction. These goods will be accounted for at fair values.

The proposed loan to the United Kingdom, which I shall recommend to the Congress in a separate message, will contribute to easing the transition problem of one of our major partners in the war. It will enable the whole sterling area and other countries affiliated with it to resume trade on a multilateral basis. Extension of this credit will enable the United Kingdom to avoid discriminatory trade arrangements of the type which destroyed freedom of trade during the 1930's. I consider the progress toward multilateral trade which will be achieved by this agreement to be in itself sufficient warrant for the credit.

The view of this Government is that, in the longer run, our economic prosperity and the prosperity of the whole world are best served by the elimination of artificial barriers to international trade, whether in the form of unreasonable tariffs or tariff preferences or commercial quotas or embargoes or the restrictive practices of cartels.

The United States Government has issued proposals for the expansion of world trade and employment to which the Government of the United Kingdom has given its support on every important issue. These proposals are intended to form the basis for a trade and employment conference to be held in the middle of this year. If that conference is a success, I feel confident that the way will have been adequately prepared for an expanded and prosperous world trade.

We shall also continue negotiations looking to the full and equitable development of facilities for transportation and communications among nations.

The vast majority of the nations of the world have chosen to work together to achieve, on a cooperative basis, world security and world

prosperity. The effort cannot succeed without full cooperation of the United States. To play our part, we must not only resolutely carry out the foreign policies we have adopted but also follow a domestic policy which will maintain full production and employment in the United States. A serious depression here can disrupt the whole fabric of the world economy.

### 3. OCCUPIED COUNTRIES

The major tasks of our Military Establishment in Europe following VE-day, and in the Pacific since the surrender of Japan, have been those of occupation and military government. In addition we have given much-needed aid to the peoples of the liberated countries.

The end of the war in Europe found Germany in a chaotic condition. Organized government had ceased to exist, transportation systems had been wrecked, cities and industrial facilities had been bombed into ruins. In addition to the tasks of occupation we had to assume all of the functions of government. Great progress has been made in the repatriation of displaced persons and of prisoners of war. Of the total of 3,500,000 displaced persons found in the United States zone only 460,000 now remain.

The extensive complications involved by the requirement of dealing with three other governments engaged in occupation and with the governments of liberated countries require intensive work and energetic cooperation. The influx of some 2 million German refugees into our zone of occupation is a pressing problem, making exacting demands upon an already overstrained internal economy.

Improvements in the European economy during 1945 have made it possible for our military authorities to relinquish to the governments of all liberated areas, or to the United Nations Relief and Rehabilitation Administration, the responsibility for the provision of food and other civilian relief supplies. The Army's responsibilities in Europe extend now only to our zones of occupation in Germany and Austria and to two small areas in northern Italy.

By contrast with Germany, in Japan we have occupied a country still possessing an organized and operating governmental system. Although severely damaged, the Japanese industrial and transportation systems have been able to insure at least a survival existence for the population. The repatriation of Japanese military and civilian personnel from overseas is proceeding as rapidly as shipping and other means permit.

In order to insure that neither Germany nor Japan will again be in a position to wage aggressive warfare, the armament-making potential of these countries is being dismantled and fundamental changes in their social and political structures are being effected. Democratic systems are being fostered to the end that the voice of the common man may be heard in the councils of his government.

For the first time in history the legal culpability of war makers is being determined. The trials now in progress in Nürnberg—and those soon to begin in Tokyo—bring before the bar of international justice those individuals who are charged with the responsibility for the sufferings of the past six years. We have high hope that this public portrayal of the guilt of these evildoers will bring wholesale and permanent revulsion on the part of the masses of our former enemies against war, militarism, aggression, and notions of race superiority.

#### 4. DEMOBILIZATION OF OUR ARMED FORCES

The cessation of active campaigning does not mean that we can completely disband our fighting forces. For their sake and for the sake of their loved ones at home, I wish that we could. But we still have the task of clinching the victories we have won—of making certain that Germany and Japan can never again wage aggressive warfare, that they will not again have the means to bring on another world war. The performance of that task requires that, together with our allies, we occupy the hostile areas, complete the disarmament of our enemies, and take the necessary measures to see to it that they do not rearm.

As quickly as possible, we are bringing about the reduction of our armed services to the size required for these tasks of occupation and disarmament. The Army and the Navy are following both length-of-service and point systems as far as possible in releasing men and women from the service. The points are based chiefly on length and character of service, and on the existence of dependents.

Over 5 million from the Army have already passed through the separation centers.

The Navy, including the Marine Corps and the Coast Guard, has discharged over one and a half million.

Of the 12 million men and women serving in the Army and Navy at the time of the surrender of Germany, one-half have already been released. The greater part of these had to be brought back to this country from distant parts of the world.

Of course there are cases of individual hardship in retention of personnel in the service. There will be in the future. No system of such size can operate to perfection. But the systems are founded on fairness and justice, and they are working at full speed. We shall try to avoid mistakes, injustices, and hardship—as far as humanly possible.

We have already reached the point where shipping is no longer the bottleneck in the return of troops from the European theater. The governing factor now has become the requirement for troops in sufficient strength to carry out their missions.

In a few months the same situation will exist in the Pacific. By the end of June, 9 out of 10 who were serving in the armed forces on VE-day will have been released. Demobilization will continue thereafter, but at a slower rate, determined by our military responsibilities.

Our national safety and the security of the world will require substantial armed forces, particularly in overseas service. At the same time it is imperative that we relieve those who have already done their duty, and that we relieve them as fast as we can. To do that, the Army and the Navy are conducting recruiting drives with considerable success.

The Army has obtained nearly 400,000 volunteers in the past four months, and the Navy has obtained 80,000. Eighty percent of these volunteers for the regular service have come from those already with the colors. The Congress has made it possible to offer valuable inducements to those who are eligible for enlistment. Every effort will be made to enlist the required number of young men.

The War and Navy Departments now estimate that by a year from now we still will need a strength of about 2 million, including officers, for the armed forces—Army, Navy, and Air. I have reviewed their estimates and believe that the safety of the Nation will require the maintenance of an armed strength of this size for the calendar year that is before us.

In case the campaign for volunteers does not produce that number, it will be necessary by additional legislation to extend the Selective Service Act beyond May 16, the date of expiration under existing law. That is the only way we can get the men and bring back our veterans. There is no other way. Action along this line should not be postponed beyond March, in order to avoid uncertainty and disruption.

## DOMESTIC AFFAIRS

## 1. THE ECONOMIC OUTLOOK

Prophets of doom predicted that the United States could not escape a runaway inflation during the war and an economic collapse after the war. These predictions have not been borne out. On the contrary, the record of economic stabilization during the war and during the period of reconversion has been an outstanding accomplishment.

We know, however, that nothing is as dangerous as overconfidence, in war or in peace. We have had to fight hard to hold the line. We have made strenuous efforts to speed reconversion. But neither the danger of a postwar inflation nor of a subsequent collapse in production and employment is yet overcome. We must base our policies not on unreasoning optimism or pessimism but upon a candid recognition of our objectives and upon a careful analysis of foreseeable trends.

Any precise appraisal of the economic outlook at this time is particularly difficult. The period of demobilization and reconversion is fraught with uncertainties. There are also serious gaps in our statistical information. Certain tendencies are, however, fairly clear and recognition of them should serve as background for the consideration of next year's Federal Program. In general, the outlook for business is good, and it is likely to continue to be good—provided we control inflation and achieve peace in management-labor relations.

Civilian production and employment can be expected to increase throughout the next year. This does not mean, however, that continuing full employment is assured. It is probable that demobilization of the armed forces will proceed faster than the increase in civilian employment opportunities. Even if substantial further withdrawals from the labor market occur, unemployment will increase temporarily. The extent to which this unemployment will persist depends largely on the speed of industrial expansion and the effectiveness of the policies of the Federal Government.

Along with extraordinary demand there are still at this time many critical shortages resulting from the war. These extraordinary demands and shortages may lead to a speculative boom, especially in the price of securities, real estate, and inventories.

Therefore, our chief worry still is inflation.

While we control this inflationary pressure we must look forward to the time when this extraordinary demand will subside. It will be years before we catch up with the demand for housing. The extraordinary demand for other durable goods, for the replenishment of

inventories, and for exports may be satisfied earlier. No backlog of demand can exist very long in the face of our tremendous productive capacity. We must expect again to face the problem of shrinking demand and consequent slackening in sales, production, and employment. This possibility of a deflationary spiral in the future will exist unless we now plan and adopt an effective full employment program.

## 2. GENERAL POLICIES—IMMEDIATE AND LONG-RANGE

During the war, production for civilian use was limited by war needs and available manpower. Economic stabilization required measures to spread limited supplies equitably by rationing, price controls, increased taxes, savings bond campaigns, and credit controls. Now, with the surrender of our enemies, economic stabilization requires that policies be directed toward promoting an increase in supplies at low unit prices.

We must encourage the development of resources and enterprises in all parts of the country, particularly in underdeveloped areas. For example, the establishment of new peacetime industries in the Western States and in the South would, in my judgment, add to existing production and markets rather than merely bring about a shifting of production. I am asking the Secretaries of Agriculture, Commerce, and Labor to explore jointly methods for stimulating new industries, particularly in areas with surplus agricultural labor.

We must also aid small businessmen and particularly veterans who are competent to start their own businesses. The establishment and development of efficient small business ventures, I believe, will not take away from, but rather will add to, the total business of all enterprises.

Even with maximum encouragement of production, we cannot hope to remove scarcities within a short time. The most serious deficiencies will persist in the fields of residential housing, building materials, and consumers' durable goods. The critical situation makes continued rent control, price control, and priorities, allocations, and inventory controls absolutely essential. Continued control of consumer credit will help to reduce the pressure on prices of durable goods and will also prolong the period during which the backlog demand will be effective.

While we are meeting these immediate needs we must look forward to a long-range program of security and increased standard of living.

The best protection of purchasing power is a policy of full production and full employment opportunities. Obviously, an employed worker is a better customer than an unemployed worker. There



always will be, however, some frictional unemployment. In the present period of transition we must deal with such temporary unemployment as results from the fact that demobilization will proceed faster than reconversion or industrial expansion. Such temporary unemployment is probably unavoidable in a period of rapid change. The unemployed worker is a victim of conditions beyond his control. He should be enabled to maintain a reasonable standard of living for himself and his family.

The most serious difficulty in the path of reconversion and expansion is the establishment of a fair wage structure.

The ability of labor and management to work together, and the wage and price policies which they develop, are social and economic issues of first importance.

Both labor and management have a special interest. Labor's interest is very direct and personal because working conditions, wages, and prices affect the very life and happiness of the worker and his family.

Management has a no less direct interest because on management rests the responsibility for conducting a growing and prosperous business.

But management and labor have identical interests in the long run. Good wages mean good markets. Good business means more jobs and better wages. In this age of cooperation and in our highly organized economy the problems of one very soon become the problems of all.

Better human relationships are an urgent need to which organized labor and management should address themselves. No government policy can make men understand each other, agree, and get along unless they conduct themselves in a way to foster mutual respect and good will.

The Government can, however, help to develop machinery which, with the backing of public opinion, will assist labor and management to resolve their disagreements in a peaceful manner and reduce the number and duration of strikes.

All of us realize that productivity—increased output per man—is in the long run the basis of our standard of living. Management especially must realize that if labor is to work wholeheartedly for an increase in production, workers must be given a just share of increased output in higher wages.

Most industries and most companies have adequate leeway within which to grant substantial wage increases. These increases will have

a direct effect in increasing consumer demand to the high levels needed. Substantial wage increases are good business for business because they assure a large market for their products; substantial wage increases are good business for labor because they increase labor's standard of living; substantial wage increases are good business for the country as a whole because capacity production means an active, healthy, friendly citizenry enjoying the benefits of democracy under our free enterprise system.

Labor and management in many industries have been operating successfully under the Government's wage-price policy. Upward revisions of wage scales have been made in thousands of establishments throughout the Nation since VJ-day. It is estimated that about 6 million workers, or more than 20 percent of all employees in nonagricultural and nongovernmental establishments, have received wage increases since August 18, 1945. The amounts of increases given by individual employers concentrate between 10 and 15 percent, but range from less than 5 percent to over 30 percent.

The United States Conciliation Service since VJ-day has settled over 3,000 disputes affecting over 1,300,000 workers without a strike threat and has assisted in settling about 1,300 disputes where strikes were threatened which involved about 500,000 workers. Only workers directly involved, and not those in related industries who might have been indirectly affected, are included in these estimates.

Many of these adjustments have occurred in key industries and would have seemed to us major crises if they had not been settled peaceably.

Within the framework of the wage-price policy there has been definite success, and it is to be expected that this success will continue in a vast majority of the cases arising in the months ahead.

However, everyone who realizes the extreme need for a swift and orderly reconversion must feel a deep concern about the number of major strikes now in progress. If long continued, these strikes could put a heavy brake on our program.

I have already made recommendations to the Congress as to the procedure best adapted to meeting the threat of work stoppages in Nation-wide industries without sacrificing the fundamental rights of labor to bargain collectively and ultimately to strike in support of their position.

If we manage our economy properly, the future will see us on a level of production half again as high as anything we have ever accomplished in peacetime. Business can in the future pay higher

wages and sell for lower prices than ever before. This is not true now for all companies, nor will it ever be true for all, but for business generally it is true.

We are relying on all concerned to develop, through collective bargaining, wage structures that are fair to labor, allow for necessary business incentives, and conform with a policy designed to "hold the line" on prices.

Production and more production was the byword during the war and still is during the transition from war to peace. However, when deferred demand slackens, we shall once again face the deflationary dangers which beset this and other countries during the 1930's. Prosperity can be assured only by a high level of demand supported by high current income; it cannot be sustained by deferred needs and use of accumulated savings.

If we take the right steps in time we can certainly avoid the disastrous excesses of runaway booms and headlong depressions. We must not let a year or two of prosperity lull us into a false feeling of security and a repetition of the mistakes of the 1920's that culminated in the crash of 1929.

During the year ahead the Government will be called upon to act in many important fields of economic policy from taxation and foreign trade to social security and housing. In every case there will be alternatives. We must choose the alternatives which will best measure up to our need for maintaining production and employment in the future. We must never lose sight of our long-term objectives: the broadening of markets—the maintenance of steadily rising demand. This demand can come from only three sources: consumers, businesses, or government.

In this country the job of production and distribution is in the hands of businessmen, farmers, workers, and professional people—in the hands of our citizens. We want to keep it that way. However, it is the Government's responsibility to help business, labor, and farmers do their jobs.

There is no question in my mind that the Government, acting on behalf of all the people, must assume the ultimate responsibility for the economic health of the Nation. There is no other agency that can. No other organization has the scope or the authority, nor is any other agency accountable, to all the people. This does not mean that the Government has the sole responsibility, nor that it can do the job alone, nor that it can do the job directly.

All the policies of the Federal Government must be geared to the objective of sustained full production and full employment—to raise consumer purchasing power and to encourage business investment. The programs we adopt this year and from now on will determine our ability to achieve our objectives. We must continue to pay particular attention to our fiscal, monetary, and tax policy, programs to aid business—especially small business—and transportation, labor-management relations and wage-price policy, social security and health, education, the farm program, public works, housing and resource development, and economic foreign policy.

For example, the kinds of tax measures we have at different times—whether we raise our revenue in a way to encourage consumer spending and business investment or to discourage it—have a vital bearing on this question. It is affected also by regulations on consumer credit and by the money market, which is strongly influenced by the rate of interest on Government securities. It is affected by almost every step we take.

In short, the way we handle the proper functions of government, the way we time the exercise of our traditional and legitimate governmental functions, has a vital bearing on the economic health of the Nation.

These policies are discussed in greater detail in the accompanying Fifth Quarterly Report of the Director of War Mobilization and Reconversion.

### 3. LEGISLATION HERETOFORE RECOMMENDED AND STILL PENDING

To attain some of these objectives and to meet the other needs of the United States in the reversion and postwar period, I have from time to time made various recommendations to the Congress.

In making these recommendations I have indicated the reasons why I deemed them essential for progress at home and abroad. A few—a very few—of these recommendations have been enacted into law by the Congress. Most of them have not. I here reiterate some of them, and discuss others later in this Message. I urge upon the Congress early consideration of them. Some are more urgent than others, but all are necessary.

(1) Legislation to authorize the President to create **fact-finding boards** for the prevention of stoppages of work in Nation-wide industries after collective bargaining and conciliation and voluntary arbitration have failed—as recommended by me on December 3, 1945.

(2) Enactment of a satisfactory **full employment bill** such as the Senate bill now in conference between the Senate and the House—as recommended by me on September 6, 1945.

(3) Legislation to supplement the **unemployment insurance benefits** for unemployed workers now provided by the different States—as recommended by me on May 28, 1945.

(4) Adoption of a **permanent Fair Employment Practice Act**—as recommended by me on September 6, 1945.

(5) Legislation substantially raising the amount of **minimum wages** now provided by law—as recommended by me on September 6, 1945.

(6) Legislation providing for a comprehensive program for **scientific research**—as recommended by me on September 6, 1945.

(7) Legislation enacting a **health and medical care program**—as recommended by me on November 19, 1945.

(8) Legislation adopting the program of **universal training**—as recommended by me on October 23, 1945.

(9) Legislation providing an **adequate salary scale for all Government employees** in all branches of the Government—as recommended by me on September 6, 1945.

(10) Legislation making provision for **succession to the Presidency** in the event of the death or incapacity or disqualification of the President and Vice President—as recommended by me on June 19, 1945.

(11) Legislation for the **unification of the armed services**—as recommended by me on December 19, 1945.

(12) Legislation for the **domestic use and control of atomic energy**—as recommended by me on October 3, 1945.

(13) **Retention of the United States Employment Service** in the Federal Government for a period at least up to June 30, 1947—as recommended by me on September 6, 1945.

(14) **Legislation to increase unemployment allowances for veterans** in line with increases for civilians—as recommended by me on September 6, 1945.

(15) **Social security coverage for veterans** for their period of military service—as recommended by me on September 6, 1945.

(16) **Extension of crop insurance**—as recommended by me on September 6, 1945.

(17) Legislation permitting the **sale of ships** by the Maritime Commission at home and abroad—as recommended by me on September 6, 1945. I further recommend that this legislation include adequate authority for chartering vessels both here and abroad.

(18) Legislation to take care of the **stock piling of materials** in which the United States is naturally deficient—as recommended by me on September 6, 1945.

(19) Enactment of **Federal airport legislation**—as recommended by me on September 6, 1945.

(20) Legislation **repealing the Johnson Act** on foreign loans—as recommended by me on September 6, 1945.

(21) Legislation for the **development of the Great Lakes-St. Lawrence River Basin**—as recommended by me on October 3, 1945.

#### 4. POLICIES IN SPECIFIC FIELDS

##### (a) *Extension of Price Control Act*

Today inflation is our greatest immediate domestic problem. So far the fight against inflation has been waged successfully. Since May 1943, following President Roosevelt's "hold the line" order and in the face of the greatest pressures which this country has ever seen, the cost of living index has risen only three percent. Wholesale prices in this same period have been held to an increase of two and one-half percent.

This record has been made possible by the vigorous efforts of the agencies responsible for this program. But their efforts would have been fruitless if they had not had the solid support of the great masses of our people. The Congress is to be congratulated for its role in providing the legislation under which this work has been carried out.

On VJ-day it was clear to all thinking people that the danger of inflation was by no means over. Many of us can remember vividly our disastrous experience following World War I. Then the very restricted wartime controls were lifted too quickly, and as a result prices and rents moved more rapidly upward. In the year and a half following the armistice, rents, food, and clothing shot to higher and still higher levels.

When the inevitable crash occurred less than two years after the end of the war, business bankruptcies were widespread. Profits were wiped out. Inventory losses amounted to billions of dollars. Farm income dropped by one-half. Factory pay rolls dropped 40 percent, and nearly one-fifth of all our industrial workers were walking the streets in search of jobs. This was a grim greeting, indeed, to offer our veterans who had just returned from overseas.

When I addressed the Congress in September, I emphasized that we must continue to hold the price line until the production of goods

caught up with the tremendous demands. Since then we have seen demonstrated the strength of the inflationary pressures which we have to face.

Retail sales in the closing months of 1945 ran 12 percent above the previous peak for that season, which came in 1944. Prices throughout the entire economy have been pressing hard against the price ceilings. The prices of real estate, which cannot now be controlled under the law, are rising rapidly. Commercial rents are not included in the present price control law and, where they are not controlled by State law, have been increasing, causing difficulties to many businessmen.

It will be impossible to maintain a high purchasing power or an expanding production unless we can keep prices at levels which can be met by the vast majority of our people. Full production is the greatest weapon against inflation, but until we can produce enough goods to meet the threat of inflation the Government will have to exercise its wartime control over prices.

I am sure that the people of the United States are disturbed by the demands made by several business groups with regard to price and rent control.

I am particularly disturbed at the effect such thinking may have on production and employment. If manufacturers continue to hold back goods and decline to submit bids when invited—as I am informed some are doing—in anticipation of higher prices which would follow the end of price controls, we shall inevitably slow down production and create needless unemployment. On the other hand, there are the vast majority of American businessmen who are not holding back goods, but who need certainty about the Government pricing policy in order to fix their own long-range pricing policies.

Businessmen are entitled therefore to a clear statement of the policy of the Government on the subject. Tenants and housewives, farmers and workers—consumers in general—have an equal right.

We are all anxious to eliminate unnecessary controls just as rapidly as we can do so. The steps that we have already taken in many directions toward that end are a clear indication of our policy.

The present Price Control Act expires on June 30, 1946. If we expect to maintain a steady economy we shall have to maintain price and rent control for many months to come. The inflationary pressures on prices and rents, with relatively few exceptions, are now at an all-time peak. Unless the Price Control Act is renewed there will be no limit to which our price levels would soar. Our country would face a national disaster.

We cannot wait to renew the act until immediately before it expires. Inflation results from psychological as well as economic conditions. The country has a clear right to know where the Congress stands on this all-important problem. Any uncertainty now as to whether the act will be extended gives rise to price speculation, to withholding of goods from the market in anticipation of rising prices, and to delays in achieving maximum production.

I do not doubt that the Congress will be beset by many groups who will urge that the legislation that I have proposed should either be eliminated or modified to the point where it is nearly useless. The Congress has a clear responsibility to meet this challenge with courage and determination. I have every confidence that it will do so.

I strongly urge that the Congress now resolve all doubts and as soon as possible adopt legislation continuing rent and price control in effect for a full year from June 30, 1946.

*(b) Food subsidies*

If the price line is to be held, if our people are to be protected against the inflationary dangers which confront us, we must do more than extend the Price Control Act. In September we were hopeful that the inflationary pressures would by this time have begun to diminish. We were particularly hopeful on food. Indeed, it was estimated that food prices at retail would drop from 3 to 5 percent in the first six months following the end of the war.

In anticipation of this decline in food prices, it was our belief that food subsidies could be removed gradually during the winter and spring months, and eliminated almost completely by June 30 of this year. It was our feeling that the food subsidies could be dropped without an increase to the consumer in the present level of food prices or in the over-all cost of living.

As matters stand today, however, food prices are pressing hard against the ceilings. The expected decline in food prices has not occurred, nor is it likely to occur for many months to come. This brings me to the reluctant conclusion that food subsidies must be continued beyond June 30, 1946.

If we fail to take this necessary step, meat prices on July 1 will be from 3 to 5 cents higher than their average present levels; butter will be at least 12 cents a pound higher, in addition to the 5 cents a pound increase of last fall; milk will increase from 1 to 2 cents a quart; bread will increase about 1 cent a loaf; sugar will increase over 1 cent a pound; cheese, in addition to the increase of 4 cents now



planned for the latter part of this month, will go up an additional 8 cents. In terms of percentages we may find the cost-of-living index for food increased by more than 8 percent, which in turn would result in more than a 3-percent increase in the cost of living.

If prices of food were allowed to increase by these amounts, I must make it clear to the Congress that, in my opinion, it would become extremely difficult for us to control the forces of inflation.

None of us likes subsidies. Our farmers, in particular, have always been opposed to them.

But I believe our farmers are as deeply conscious as any group in the land of the havoc which inflation can create. Certainly in the past eighteen months there has been no group which has fought any harder in support of the Government's price control program. I am confident that, if the facts are placed before them and if they see clearly the evils between which we are forced to choose, they will understand the reasons why subsidies must be continued.

The legislation continuing the use of food subsidies into the new fiscal year should be tied down specifically to certain standards. A very proper requirement, in my opinion, would be that subsidies be removed as soon as it is indicated that the cost of living will decline below the present levels.

(c) *Extension of War Powers Act*

The Second War Powers Act has recently been extended by the Congress for six months instead of for a year. It will now expire, unless further extended, on June 30, 1946. This act is the basis for priority and inventory controls governing the use of scarce materials, as well as for other powers essential to orderly reconversion.

I think that this Administration has given adequate proof of the fact that it desires to eliminate wartime controls as quickly and as expeditiously as possible. However, we know that there will continue to be shortages of certain materials caused by the war even after June 30, 1946. It is important that businessmen know now that materials in short supply are going to be controlled and distributed fairly as long as these war-born shortages continue.

I, therefore, urge the Congress soon to extend the Second War Powers Act. We cannot afford to wait until just before the act expires next June. To wait would cause the controls to break down in a short time, and would hamper our production and employment program.

*(d) Small business and competition*

A rising birth rate for small business, and a favorable environment for its growth, are not only economic necessities but also important practical demonstrations of opportunity in a democratic free society. A great many veterans and workers with new skills and experience will want to start in for themselves. The opportunity must be afforded them to do so. They are the small businessmen of the future.

Actually when we talk about small business we are talking about almost all of the Nation's individual businesses. Nine out of every ten concerns fall into this category, and 45 percent of all workers are employed by them. Between 30 and 40 percent of the total value of all business transactions are handled by small business.

It is obvious national policy to foster the sound development of small business. It helps to maintain high levels of employment and national income and consumption of the goods and services that the Nation can produce. It encourages the competition that keeps our free enterprise economy vigorous and expanding. Small business, because of its flexibility, assists in the rapid exploitation of scientific and technological discoveries. Investment in small business can absorb a large volume of savings that might otherwise not be tapped.

The Government should encourage and is encouraging small-business initiative and originality to stimulate progress through competition.

During the war, the Smaller War Plants Corporation assisted small concerns to make a maximum contribution to victory. The work of the Smaller War Plants Corporation is being carried on in peacetime by the Federal Loan Agency and the Department of Commerce. The fundamental approach to the job of encouraging small concerns must be based on:

1. Arrangements for making private and public financial resources available on reasonable terms.
2. Provision of technical advice and assistance to business as a whole on production, research, and management problems. This will help equalize competitive relationships between large and small companies, for many of the small companies cannot afford expensive technical research, accounting, and tax advice.
3. Elimination of trade practices and agreements which reduce competition and discriminate against new or small enterprises.

We speak a great deal about the free enterprise economy of our country. It is competition that keeps it free. It is competition

that keeps it growing and developing. The truth is that we need far more competition in the future than we have had in the immediate past.

By strangling competition, monopolistic activity prevents or deters investment in new or expanded production facilities. This lessens the opportunity for employment and chokes off new outlets for idle savings. Monopoly maintains prices at artificially high levels and reduces consumption which, with lower prices, would rise and support larger production and higher employment. Monopoly, not being subject to competitive pressure, is slow to take advantage of technical advances which would lower prices or improve quality. All three of these monopolistic activities very directly lower the standard of living—through higher prices and lower quality of product—which free competition would improve.

The Federal Government must protect legitimate business and consumers from predatory and monopolistic practices by the vigilant enforcement of regulatory legislation. The program will be designed to have a maximum impact upon monopolistic bottlenecks and unfair competitive practices hindering expansion in employment.

During the war, enforcement of antimonopoly laws was suspended in a number of fields. The Government must now take major steps not only to maintain enforcement of antitrust laws but to encourage new and competing enterprises in every way. The deferred demand of the war years and the large accumulations of liquid assets provide ample incentive for expansion. Equalizing of business opportunity, under full and free competition, must be a prime responsibility in the reconversion period and in the years that follow. Many leading businessmen have recognized the importance of such action both to themselves and to the economy as a whole.

But we must do more than break up trusts and monopolies after they have begun to strangle competition. We must take positive action to foster new, expanding enterprises. By legislation and by administration we must take specific steps to discourage the formation or the strengthening of competition-restricting business. We must have an over-all antimonopoly policy which can be applied by all agencies of the Government in exercising the functions assigned to them—a policy designed to encourage the formation and growth of new and freely competitive enterprises.

Among the many departments and agencies which have parts in the program affecting business and competition, the Department of Commerce has a particularly important role. That is why I have

recommended a substantial increase in appropriations for the next fiscal year for this Department.

In its assistance to industry, the Department of Commerce will concentrate its efforts on these primary objectives: Promotion of a large and well-balanced foreign trade; provision of improved technical assistance and management aids, especially for small enterprises; and strengthening of basic statistics on business operations, both by industries and by regions. To make new inventions and discoveries available more promptly to all businesses, small and large, the Department proposes to expand its own research activities; promote research by universities, improve Patent Office procedures, and develop a greatly expanded system of field offices readily accessible to the businesses they serve.

Many gaps exist in the private financial mechanism, especially in the provision of long-term funds for small- and medium-sized enterprises. In the peacetime economy the Reconstruction Finance Corporation will take the leadership in assuring adequate financing for small enterprises which cannot secure funds from other sources. Most of the funds should and will be provided by private lenders; but the Reconstruction Finance Corporation will share any unusual risks through guarantees of private loans, with direct loans only when private capital is unwilling to participate on a reasonable basis.

(c) *Minimum wage*

Full employment and full production may be achieved only by maintaining a level of consumer income far higher than that of the prewar period. A high level of consumer income will maintain the market for the output of our mills, farms, and factories, which we have demonstrated during the war years that we can produce. One of the basic steps which the Congress can take to establish a high level of consumer income is to amend the Fair Labor Standards Act to raise substandard wages to a decent minimum and to extend similar protection to additional workers who are not covered by the present act.

Substandard wages are bad for business and for the farmer. Substandard wages provide only a substandard market for the goods and services produced by American industry and agriculture.

At the present time the Fair Labor Standards Act prescribes a minimum wage of 40 cents an hour for those workers who are covered by the act. The present minimum wage represents an annual income of about \$800 to those continuously employed for 50 weeks—

clearly a wholly inadequate budget for an American family. I am in full accord with the proposal now pending in the Congress that the statutory minimum be raised immediately to 65 cents an hour, with further increases to 70 cents after one year and to 75 cents after two years. I also favor the proposal that the industry committee procedure be used to set rates higher than 65 cents per hour during the two-year interval before the 75-cent basic wage would otherwise become applicable.

The proposed minimum wage of 65 cents an hour would assure the worker an annual income of about \$1,300 a year in steady employment. This amount is clearly a modest goal. After considering cost-of-living increases in recent years, it is little more than a 10-cent increase over the present legal minimum. In fact, if any large number of workers earn less than this amount, we will find it impossible to maintain the levels of purchasing power needed to sustain the stable prosperity which we desire. Raising the minimum to 75 cents an hour will provide the wage earner with an annual income of \$1,500 if he is fully employed.

The proposed higher minimum wage levels are feasible without involving serious price adjustments or serious geographic dislocations.

Today about 20 percent of our manufacturing wage earners—or about 2 million—earn less than 65 cents an hour. Because wages in most industries have risen during the war, this is about the same as the proportion—17 percent—who were earning less than 40 cents an hour in 1941.

I also recommend that minimum wage protection be extended to several groups of workers not now covered. The need for a decent standard of living is by no means limited to those workers who happen to be covered by the act as it now stands. It is particularly vital at this period of readjustment in the national economy and readjustment in employment of labor to extend minimum wage protection as far as possible.

Lifting the basic minimum wage is necessary, it is justified as a matter of simple equity to workers, and it will prove not only feasible but also directly beneficial to the Nation's employers.

*(f) Agricultural programs*

The farmers of America generally are entering the crop year of 1946 in better financial condition than ever before. Farm mortgage debt is the lowest in 30 years. Farmers' savings are the largest in history. Our agricultural plant is in much better condition than

after World War I. Farm machinery and supplies are expected to be available in larger volume, and farm labor problems will be less acute.

The demand for farm products will continue strong during the next year or two because domestic purchases will be supplemented by a high level of exports and foreign relief shipments. It is currently estimated that from 7 to 10 percent of the total United States food supply may be exported in the calendar year 1946.

Farm prices are expected to remain at least at their present levels in the immediate future, and for at least the next 12 months they are expected to yield a net farm income double the 1935-39 average and higher than in any year prior to 1943.

We can look to the future of agriculture with greater confidence than in many a year in the past. Agriculture itself is moving confidently ahead, planning for another year of big production, taking definite and positive steps to lead the way toward an economy of abundance.

Agricultural production goals for 1946 call for somewhat greater acreage than actually was planted in 1945. Agriculture is prepared to demonstrate that it can make a peacetime contribution as great as its contribution toward the winning of the war.

In spite of supplying our armed forces and our allies during the war with a fifth to a fourth of our total food output, farmers were still able to provide our civilians with 8 percent more food per capita than the average for the five years preceding the war. Since the surrender of Japan, civilian food consumption has risen still further. By the end of 1945 the amount of the increase in food consumption was estimated to be as high as 15 percent over the prewar average. The record shows that the people of this country want and need more food and that they will buy more food if only they have the jobs and the purchasing power. The first essential therefore in providing fully for the welfare of agriculture is to maintain full employment and a high level of purchasing power throughout the Nation.

For the period immediately ahead we shall still have the problem of supplying enough food. If we are to do our part in aiding the war-stricken and starving countries some of the food desires of our own people will not be completely satisfied, at least until these nations have had an opportunity to harvest another crop. During the next few months the need for food in the world will be more serious than at any time during the war. And, despite the large shipments we have

already made, and despite what we shall send, there remain great needs abroad.

Beyond the relief feeding period, there will still be substantial foreign outlets for our farm commodities. The chief dependence of the farmer, however, as always, must be upon the buying power of our own people.

The first obligation of the Government to agriculture for the reconversion period is to make good on its price-support commitments. This we intend to do, with realistic consideration for the sound patterns of production that will contribute most to the long-time welfare of agriculture and the whole Nation. The period during which prices are supported will provide an opportunity for farmers individually to strengthen their position in changing over from a wartime to a peacetime basis of production. It will provide an opportunity for the Congress to review the needs of agriculture and make changes in national legislation where experience has shown changes to be needed. In this connection, the Congress will wish to consider legislation to take the place of the 1937 Sugar Act which expires at the end of this year. During this period we must do a thorough job of basic planning to the end that agriculture shall be able to contribute its full share toward a healthy national economy.

Our long-range agricultural policies should have two main objectives: First, to assure the people on the farms a fair share of the national income; and, second, to encourage an agricultural production pattern that is best fitted to the Nation's needs. To accomplish this second objective we shall have to take into consideration changes that have taken place and will continue to take place in the production of farm commodities—changes that affect costs and efficiency and volume.

What we seek ultimately is a high level of food production and consumption that will provide good nutrition for everyone. This cannot be accomplished by agriculture alone. We can be certain of our capacity to produce food, but we have often failed to distribute it as well as we should and to see that our people can afford to buy it. The way to get good nutrition for the whole Nation is to provide employment opportunities and purchasing power for all groups that will enable them to buy full diets at market prices.

Wherever purchasing power fails to reach this level we should see that they have some means of getting adequate food at prices in line with their ability to buy. Therefore, we should have available supplementary programs that will enable all our people to have enough of the right kind of food.

For example, one of the best possible contributions toward building a stronger, healthier Nation would be a permanent school-lunch program on a scale adequate to assure every school child a good lunch at noon. The Congress, of course, has recognized this need for a continuing school-lunch program and legislation to that effect has been introduced and hearings held. The plan contemplates the attainment of this objective with a minimum of Federal expenditures. I hope that the legislation will be enacted in time for a permanent program to start with the beginning of the school year next fall.

We have the technical knowledge and the productive capacity to provide plenty of good food for every man, woman, and child in the United States. It is time we made that possibility a reality.

*(g) Resource development*

The strength of our Nation and the welfare of the people rest upon the natural resources of the country. We have learned that proper conservation of our lands, including our forests and minerals, and wise management of our waters will add immensely to our national wealth.

The first step in the Government's conservation program must be to find out just what are our basic resources, and how they should be used. We need to take, as soon as possible, an inventory of the lands, the minerals, and the forests of the Nation.

During the war it was necessary to curtail some of our long-range plans for development of our natural resources, and to emphasize programs vital to the prosecution of the war. Work was suspended on a number of flood control and reclamation projects and on the development of our national forests and parks. This work must now be resumed, and new projects must be undertaken to provide essential services and to assist in the process of economic development.

The rivers of America offer a great opportunity to our generation in the management of the national wealth. By a wise use of Federal funds, most of which will be repaid into the Treasury, the scourge of floods and drought can be curbed, water can be brought to arid lands, navigation can be extended, and cheap power can be brought alike to the farms and to the industries of our land.

Through the use of the waters of the Columbia River, for example, we are creating a rich agricultural area as large as the State of Delaware. At the same time, we are producing power at Grand Coulee and at Bonneville which played a mighty part in winning the war



and which will found a great peacetime industry in the Northwest. The Tennessee Valley Authority will resume its peacetime program of promoting full use of the resources of the Valley. We shall continue our plans for the development of the Missouri Valley, the Arkansas Valley, and the Central Valley of California.

The Congress has shown itself alive to the practical requirements for a beneficial use of our water resources by providing that preference in the sale of power be given to farmers' cooperatives and public agencies. The public power program thus authorized must continue to be made effective by building the necessary generating and transmission facilities to furnish the maximum of firm power needed at the wholesale markets, which are often distant from the dam sites.

These great developmental projects will open the frontiers of agriculture, industry, and commerce. The employment opportunities thus offered will also go far to ease the transition from war to peace.

*(h) Public works*

During the war even urgently needed Federal, State, and local construction projects were deferred in order to release resources for war production. In resuming public works construction, it is desirable to proceed only at a moderate rate, since demand for private construction will be abnormally high for some time. Our public works program should be timed to reach its peak after demand for private construction has begun to taper off. Meanwhile, however, plans should be prepared if we are to act promptly when the present extraordinary private demand begins to run out.

The Congress made money available to Federal agencies for their public works planning in the fiscal year 1946. I strongly recommend that this policy be continued and extended in the fiscal year 1947.

State and local governments also have an essential role to play in a national public works program. In my message of September 6, 1945, I recommended that the Congress vote such grants to State and local governments as will insure that each level of government makes its proper contribution to a balanced public construction program. Specifically, the Federal Government should aid State and local governments in planning their own public works programs, in undertaking projects related to Federal programs of regional development, and in constructing such public works as are necessary to carry out the various policies of the Federal Government.

Early in 1945 the Congress made available advances to State and local governments for planning public works projects, and recently made additional provision to continue these advances through the fiscal year 1946. I believe that further appropriations will be needed for the same purpose for the fiscal year 1947.

The Congress has already made provision for highway programs. It is now considering legislation which would expand Federal grants and loans in several other fields, including construction of airports, hospital and health centers, housing, water pollution control facilities, and educational plant facilities. I hope that early action will be taken to authorize these Federal programs.

With respect to public works of strictly local importance, State and local governments should proceed without Federal assistance except in planning. This rule should be subject to review when and if the prospect of highly adverse general economic developments warrants it.

All loans and grants for public works should be planned and administered in such a way that they are brought into accord with the other elements of the Federal Program.

Our long-run objective is to achieve a program of direct Federal and Federally assisted public works which is planned in advance and synchronized with business conditions. In this way it can make its greatest contribution to general economic stability.

(i) *National housing program*

Last September I stated in my message to the Congress that housing was high on the list of matters calling for decisive action.

Since then the housing shortage in countless communities, affecting millions of families, has magnified this call to action.

Today we face both an immediate emergency and a major postwar problem.

Since VJ-day the wartime housing shortage has been growing steadily worse and pressure on real estate values has increased. Returning veterans often cannot find a satisfactory place for their families to live, and many who buy have to pay exorbitant prices. Rapid demobilization inevitably means further overcrowding.

A realistic and practical attack on the emergency will require aggressive action by local governments, with Federal aid, to exploit all opportunities and to give the veterans as far as possible first chance at vacancies. It will require continuation of rent control in shortage areas as well as legislation to permit control of sales prices. It

will require maximum conversion of temporary war units for veterans' housing and their transportation to communities with the most pressing needs; the Congress has already appropriated funds for this purpose.

The inflation in the price of housing is growing daily.

As a result of the housing shortage, it is inevitable that the present dangers of inflation in home values will continue unless the Congress takes action in the immediate future.

Legislation is now pending in the Congress which would provide for ceiling prices for old and new houses. The authority to fix such ceilings is essential. With such authority, our veterans and other prospective home owners would be protected against a skyrocketing of home prices. The country would be protected from the extension of the present inflation in home values which, if allowed to continue, will threaten not only the stabilization program but our opportunities for attaining a sustained high level of home construction.

Such measures are necessary stopgaps—but only stopgaps. This emergency action, taken alone, is good—but not enough. The housing shortage did not start with the war or with demobilization; it began years before that and has steadily accumulated. The speed with which the Congress establishes the foundation for a permanent, long-range housing program will determine how effectively we grasp the immense opportunity to achieve our goal of decent housing and to make housing a major instrument of continuing prosperity and full employment in the years ahead. It will determine whether we move forward to a stable and healthy housing enterprise and toward providing a decent home for every American family.

Production is the only fully effective answer. To get the wheels turning, I have appointed an emergency housing expediter. I have approved establishment of priorities designed to assure an ample share of scarce materials to builders of houses for which veterans will have preference. Additional price and wage adjustments will be made where necessary, and other steps will be taken to stimulate greater production of bottleneck items. I recommend consideration of every sound method for expansion in facilities for insurance of privately financed housing by the Federal Housing Administration and resumption of previously authorized low-rent public housing projects suspended during the war.

In order to meet as many demands of the emergency situation as possible, a program of emergency measures is now being formulated for action. These will include steps in addition to those already taken.

As quickly as this program can be formulated, announcement will be made.

Last September I also outlined to the Congress the basic principles for the kind of decisive, permanent legislation necessary for a long-range housing program.

These principles place paramount the fact that housing construction and financing for the overwhelming majority of our citizens should be done by private enterprise. They contemplate also that we afford governmental encouragement to privately financed house construction for families of moderate income, through extension of the successful system of insurance of housing investment; that research be undertaken to develop better and cheaper methods of building homes; that communities be assisted in appraising their housing needs; that we commence a program of Federal aid, with fair local participation, to stimulate and promote the rebuilding and redevelopment of slums and blighted areas—with maximum use of private capital. It is equally essential that we use public funds to assist families of low income who could not otherwise enjoy adequate housing, and that we quicken our rate of progress in rural housing.

Legislation now under consideration by the Congress provides for a comprehensive attack jointly by private enterprise, State and local authorities, and the Federal Government. This legislation would make permanent the National Housing Agency and give it authority and funds for much needed technical and economic research. It would provide additional stimulus for privately financed housing construction. This stimulus consists of establishing a new system of yield insurance to encourage large-scale investment in rental housing and broadening the insuring powers of the Federal Housing Administration and the lending powers of the Federal savings and loan associations.

Where private industry cannot build, the Government must step in to do the job. The bill would encourage expansion in housing available for the lowest income groups by continuing to provide direct subsidies for low-rent housing and rural housing. It would facilitate land assembly for urban redevelopment by loans and contributions to local public agencies where the localities do their share.

Prompt enactment of permanent housing legislation along these lines will not interfere with the emergency action already under way. On the contrary, it would lift us out of a potentially perpetual state of housing emergency. It would offer the best hope and prospect to

millions of veterans and other American families that the American system can offer more to them than temporary makeshifts.

I have said before that the people of the United States can be the best housed people in the world. I repeat that assertion, and I welcome the cooperation of the Congress in achieving that goal.

*(j) Social security and health*

Our Social Security System has just celebrated its tenth anniversary. During the past decade this program has supported the welfare and morale of a large part of our people by removing some of the hazards and hardships of the aged, the unemployed, and widows and dependent children.

But, looking back over 10 years' experience and ahead to the future, we cannot fail to see defects and serious inadequacies in our system as it now exists. Benefits are in many cases inadequate; a great many persons are excluded from coverage; and provision has not been made for social insurance to cover the cost of medical care and the earnings lost by the sick and the disabled.

In the field of old-age security, there seems to be no adequate reason for excluding such groups as the self-employed, agricultural and domestic workers, and employees of nonprofit organizations. Since many of these groups earn wages too low to permit significant savings for old age, they are in special need of the assured income that can be provided by old-age insurance.

We must take urgent measures for the readjustment period ahead. The Congress for some time has been considering legislation designed to supplement at Federal expense, during the immediate reconversion period, compensation payments to the unemployed. Again I urge the Congress to enact legislation liberalizing unemployment compensation benefits and extending the coverage. Providing for the sustained consumption by the unemployed persons and their families is more than a welfare policy; it is sound economic policy. A sustained high level of consumer purchases is a basic ingredient of a prosperous economy.

During the war, nearly 5 million men were rejected for military service because of physical or mental defects which in many cases might have been prevented or corrected. This is shocking evidence that large sections of the population are at substandard levels of health. The need for a program that will give everyone opportunity for medical care is obvious. Nor can there be any serious doubt of

the Government's responsibility for helping in this human and social problem.

The comprehensive health program which I recommended on November 19, 1945, will require substantial additions to the Social Security System and, in conjunction with other changes that need to be made, will require further consideration of the financial basis for social security. The system of prepaid medical care which I have recommended is expected eventually to require amounts equivalent to 4 percent of earnings up to \$3,600 a year, which is about the average of present expenditures by individuals for medical care. The pooling of medical costs, under a plan which permits each individual to make a free choice of doctor and hospital, would assure that individuals receive adequate treatment and hospitalization when they are faced with emergencies for which they cannot budget individually. In addition, I recommended insurance benefits to replace part of the earnings lost through temporary sickness and permanent disability.

Even without these proposed major additions, it would now be time to undertake a thorough reconsideration of our social security laws. The structure should be expanded and liberalized. Provision should be made for extending coverage credit to veterans for the period of their service in the armed forces. In the financial provisions we must reconcile the actuarial needs of social security, including health insurance, with the requirements of a revenue system that is designed to promote a high level of consumption and full employment.

*(k) Education*

Although the major responsibility for financing education rests with the States, some assistance has long been given by the Federal Government. Further assistance is desirable and essential. There are many areas and some whole States where good schools cannot be provided without imposing an undue local tax burden on the citizens. It is essential to provide adequate elementary and secondary schools everywhere, and additional educational opportunities for large numbers of people beyond the secondary level. Accordingly, I repeat the proposal of last year's Budget Message that the Federal Government provide financial aid to assist the States in assuring more nearly equal opportunities for a good education. The proposed Federal grants for current educational expenditures should be made for the purpose of improving the educational system where improvement is most needed. They should not be used to replace existing non-Federal expenditures, or even to restore merely the situation which existed before the war.

In the future we expect incomes considerably higher than before the war. Higher incomes should make it possible for State and local governments and for individuals to support higher and more nearly adequate expenditures for education. But inequality among the States will still remain, and Federal help will still be needed.

As a part of our total public works program, consideration should be given to the need for providing adequate buildings for schools and other educational institutions. In view of current arrears in the construction of educational facilities, I believe that legislation to authorize grants for educational facilities, to be matched by similar expenditures by State and local authorities, should receive the favorable consideration of the Congress.

The Federal Government has not sought, and will not seek, to dominate education in the States. It should continue its historic role of leadership and advice and, for the purpose of equalizing educational opportunity, it should extend further financial support to the cause of education in areas where this is desirable.

*(l) Federal Government personnel*

The rapid reconversion of the Federal Government from war to peace is reflected in the demobilization of its civilian personnel. The number of these employees in continental United States has been reduced by more than 500,000 from the total of approximately 2,900,000 employed in the final months of the war. I expect that by next June we shall have made a further reduction of equal magnitude and that there will be continuing reductions during the next fiscal year. Of the special wartime agencies now remaining, only a few are expected to continue actively into the next fiscal year.

At the same time that we have curtailed the number of employees, we have shortened the workweek by one-sixth or more throughout the Government and have restored holidays. The process of readjustment has been complicated and costs have been increased by a heavy turn-over in the remaining personnel—particularly by the loss of some of our best administrators. Thousands of war veterans have been reinstated or newly employed in the civil service. Many civilians have been transferred from war agencies to their former peacetime agencies. Recruitment standards, which had to be relaxed during the war, are now being tightened.

The elimination last autumn of overtime work for nearly all Federal employees meant a sharp cut in their incomes. For sal-

aried workers, the blow was softened but by no means offset by the increased rates of pay which had become effective July 1. Further adjustments to compensate for increased living costs are required. Moreover, we have long needed a general upward revision of Federal Government salary scales at all levels in all branches—legislative, judicial, and executive. Too many in Government have had to sacrifice too much in economic advantage to serve the Nation.

Adequate salaries will result in economies and improved efficiency in the conduct of Government business—gains that will far outweigh the immediate costs. I hope the Congress will expedite action on salary legislation for all Federal employees in all branches of the Government. The only exception I would make is in the case of workers whose pay rates are established by wage boards; a blanket adjustment would destroy the system by which their wages are kept alined with prevailing rates in particular localities. The wage boards should be sensitive now, as they were during the war, to changes in local prevailing wage rates and should make adjustments accordingly.

I hope also that the Congress may see fit to enact legislation for the adequate protection of the health and safety of Federal employees, for their coverage under a system of unemployment compensation, and for their return at Government expense to their homes after separation from wartime service.

*(m) Territories, insular possessions, and the District of Columbia*

The major governments of the world face few problems as important and as perplexing as those relating to dependent peoples. This Government is committed to the democratic principle that it is for the dependent peoples themselves to decide what their status shall be. To this end I asked the Congress last October to provide a means by which the people of Puerto Rico might choose their form of government and ultimate status with respect to the United States. I urge, too, that the Congress promptly accede to the wishes of the people of Hawaii that the Territory be admitted to statehood in our Union, and that similar action be taken with respect to Alaska as soon as it is certain that this is the desire of the people of that great Territory. The people of the Virgin Islands should be given an increasing measure of self-government.

We have already determined that the Philippine Islands are to be independent on July 4, 1946. The ravages of war and enemy occupation, however, have placed a heavy responsibility upon the United



States. I urge that the Congress complete, as promptly and as generously as may be possible, legislation which will aid economic rehabilitation for the Philippines. This will be not only a just acknowledgment of the loyalty of the people of the Philippines, but it will help to avoid the economic chaos which otherwise will be their heritage from our common war. Perhaps no event in the long centuries of colonialism gives more hope for the pattern of the future than the independence of the Philippines.

The District of Columbia, because of its special relation to the Federal Government, has been treated since 1800 as a dependent area. We should move toward a greater measure of local self-government consistent with the constitutional status of the District. We should take adequate steps to assure that citizens of the United States are not denied their franchise merely because they reside at the Nation's Capital.

### III. THE BUDGET FOR THE FEDERAL PROGRAM FOR THE FISCAL YEAR 1947

#### SUMMARY OF THE BUDGET

For the first time since the fiscal year 1930 the Budget for the next fiscal year will require no increase in the national debt.

Expenditures of all kinds, authorized and recommended, in the next year are estimated at just above 35.8 billion dollars. Net receipts are estimated at 31.5 billion dollars. The estimated difference of 4.3 billion dollars will be met by a reduction in the very substantial balance which will be in the Treasury during the next fiscal year.

A large part of the activities outside defense and war liquidation, aftermath of war, and international finance, classified as "other activities" in a following table, is still due to repercussions of the war. These "other activities" include more than 2 billion dollars for aids to agriculture and net outlays for the Commodity Credit Corporation—almost double the expenditures for the same purposes in prewar years. This increase is due mainly to expenditures for purposes of price stabilization and price support resulting from the war food production program. Other increases in this category are due to the fact that certain wartime agencies now in the process of liquidation are included in this group of activities. If all expenditures for those activities which are directly or indirectly related to the war are excluded, the residual expenditures are below those for corresponding activities in prewar years. In making this comparison account should

be taken of the fact that, while prewar expenditures were affected by direct relief and work relief for the unemployed, the postwar budgets are affected by the considerable increase in pay rates and other increases in costs and prices.

To elaborate, the Budget, as I have remarked above, reflects on both sides of the ledger the Government's program as recommended by the Executive. It includes estimates not only of expenditures and receipts for which legislative authority already exists, but also of expenditures and receipts for which authorization is recommended.

The Budget total for the next fiscal year, the year that ends on June 30, 1947, is estimated at just above 35.8 billion dollars—about a third of the budgets for global war, although nearly four times the prewar budgets. This estimate is based on the assumption that a rapid liquidation of the war program will be associated with rapid reconversion and expansion of peacetime production. The total includes net outlays of Government corporations.

The estimated expenditures in the next and current fiscal year compare as follows with those of a year of global war and a prewar year:

Fiscal year:	<i>Total Budget expenditures (in millions)</i>
1947.....	\$35,860
1946.....	67,229
1945.....	100,031
1940.....	9,252

Although allowances for occupation, demobilization, and defense are drastically reduced in the fiscal year 1947, they will still amount to 42 percent of the total Budget. The so-called "aftermath of war" expenditures account for a further 30 percent of the total. The total of all other programs, which was drastically cut during the war, is increasing again as liquidation of the war program proceeds and renewed emphasis is placed on the peacetime objectives of the Government.

On the other side of the ledger, net receipts are estimated at 31.5 billion dollars. This estimate assumes that all existing taxes will continue all through the fiscal year 1947. Included are the extraordinary receipts from the disposal of surplus property.

As a result, estimated expenditures will exceed estimated receipts by 4.3 billion dollars. This amount can be provided by a reduction in the cash balance in the Treasury. Thus, after a long period of increasing public debt resulting from depression budgets and war budgets, it is anticipated that no increase in the Federal debt will be required next year.

FEDERAL BUDGET EXPENDITURES AND BUDGET RECEIPTS  
*Including net outlays of Government corporations and credit agencies  
 (based on existing and proposed legislation)*

[In millions]

	Fiscal year	
	1946	1947
Expenditures:		
Defense, war, and war liquidation.....	\$49,000	\$15,000
Aftermath of war: Veterans, interest, refunds.....	10,813	10,793
International finance (including proposed legislation).....	2,614	2,754
Other activities.....	4,552	5,813
Activities based on proposed legislation (excluding international finance)....	250	1,500
Total expenditures.....	67,229	35,860
Receipts (net).....	38,609	31,513
Excess of expenditures.....	28,620	4,347

The current fiscal year, 1946, is a year of transition. When the year opened, in July 1945, we were still fighting a major war, and Federal expenditures were running at an annual rate of about 100 billion dollars. By June 1946 that rate will be more than cut in half. The Budget total for the current fiscal year is now estimated at 67.2 billion dollars, of which more than two-thirds provides for war and war liquidation. Since net receipts are estimated at 38.6 billion dollars, there will be an excess of expenditures of 28.6 billion dollars for the current fiscal year.

For all programs discussed in this Message I estimate the total of Budget appropriations and authorizations (including reappropriations and permanent appropriations) at 30,982 million dollars for the fiscal year 1947. Of this amount, present permanent appropriations are expected to provide 5,755 million dollars, principally for interest. This leaves 24,224 million dollars to be made available through new appropriations, exclusive of appropriations to liquidate contract authorizations; 900 million dollars in new contract authorizations; and 103 million dollars through the reappropriation of unliquidated balances of previous appropriations. The appropriations needed to liquidate contract authorizations are estimated at 1,113 million dollars.

In the Budget for the year ahead only over-all estimates are included at this time for the major war agencies and for net outlays of Government corporations. Detailed recommendations will be transmitted in the spring for the war agencies; and the business-type budgets of

Government corporations will likewise be transmitted in accordance with the recently adopted Government Corporation Control Act.

Similarly, only over-all estimates are provided for new programs recommended in this Message; detailed recommendations will be transmitted after authorizing legislation has been enacted. It should be recognized that many of the estimates for new programs recommended in this Message are initial year figures. These figures will be affected by the date the legislation is enacted and by the time needed for getting a program under way. New programs, such as that for a national research agency, will require larger amounts in later years. The estimates exclude major elements of the proposed national health program since the greater part of these will be covered by expenditures from trust funds.

The Budget total includes expenditures for capital outlay as well as for current operations. An estimated 1,740 million dollars will be expended in the fiscal year 1947 for direct Federal public works and for loans and grants for public works.

#### THE ECONOMIC IMPACT OF THE LIQUIDATION OF THE WAR PROGRAM

Government programs are of such importance in the development of production and employment opportunities—domestic and international—that it has become essential to formulate and consider the Federal Budget in the light of the Nation's budget as a whole. The relationship between the receipts, expenditures, and savings of consumers, business, and government is shown in the accompanying table.

Considering the whole Nation, total expenditures must equal the total receipts, because what any individual or group spends becomes receipts of other individuals or groups. Such equality can be achieved on either a high level of incomes or on a low or depression level of incomes.

Tremendous orders for munitions during the war shifted production and employment into high gear. Total goods produced and services rendered for private as well as for Government purposes—the Nation's budget—reached about 200 billion dollars in the calendar year 1944. Federal, State, and local government expenditures represented half of this total.

Corresponding estimates for the past 3 months depict the national economy in the process of demobilization and reconversion.

## THE GOVERNMENT'S BUDGET AND THE NATION'S BUDGET

Calendar year 1944 and October-December 1945

[In billions]

Economic group	Calendar year 1944 (global war)			October-December 1945 (start of reconversion) (in seasonally adjusted annual rates)		
	Receipts	Expenditures	Excess (+), def- icit (-)	Receipts	Expenditures	Excess (+), def- icit (-)
<b>CONSUMERS</b>						
Income after taxes.....	\$134			\$132		
Expenditures.....		\$98		\$107		
Excess of receipts, savings (+).....			+\$35			+\$25
<b>BUSINESS</b>						
Undistributed profits and reserves.....	\$13			\$9		
Gross capital formation:						
Domestic.....		\$4		\$15		
Net exports <sup>1</sup> .....		-2		1		
Total, gross capital formation.....		2		16		
Excess of receipts (+) or capital forma- tion (-).....			+\$11			-\$7
<b>STATE AND LOCAL GOVERNMENT</b>						
Receipts from the public, other than borrowing.....	\$10			\$11		
Payments to the public.....		\$8		\$9		
Excess of receipts (+).....			+\$2			+\$2
<b>FEDERAL GOVERNMENT</b>						
Receipts from the public, other than borrowing.....	\$48			\$44		
Payments to the public.....		\$96		\$64		
Excess of payments (-).....			-\$48			-\$20
Less: Adjustments <sup>2</sup> .....	\$7	\$7		\$14	\$14	
<b>TOTAL: GROSS NATIONAL PRODUCT</b>						
Receipts.....	\$198			\$182		
Expenditures.....		\$198		\$182		
Balance.....			0			0

NOTE.—See corresponding table in part III, page 728, for detailed estimates and explanations.

<sup>1</sup> Excludes exports for lend-lease and relief which are included in Federal Government expenditures.<sup>2</sup> Mainly government expenditures for other than goods and services, such as mustering-out pay and unemployment compensation.

The wartime annual rate of Federal expenditures has been reduced by 32 billion dollars, while the Nation's budget total has dropped only half as much. The drop in total value of production and services has been less drastic because increasing private activities have absorbed in large measure the manpower and materials released from war production and war services.

The largest increase in private activities has occurred in business investments, which include residential and other construction, producers' durable equipment, accumulation of inventories, and net exports. Under conditions of global war, expenditures for private construction and equipment were held to a minimum and inventories were depleted. With the beginning of reconversion these developments have been reversed. Residential construction and outlays for plant and equipment are on the increase; inventories, too, are being replenished. International transactions (excluding lend-lease and international relief which are included under war expenditures) showed an import surplus under conditions of global war. In the past 3 months private exports have been slightly in excess of imports, for the first time since 1941.

Consumers' budgets show a significant change. On the income side, their total has declined but little because the reduction in "take-home" pay of war workers is, to a large extent, offset for the time being by the mustering-out payments received by war veterans and by unemployment compensation received by the unemployed. On the expenditure side, however, consumers' budgets, restricted during the war, have increased substantially as a result of the fact that scarce goods are beginning to appear on the market and wartime restraints are disappearing. Thus, consumers' current savings are declining substantially from the extraordinarily high wartime rate and some wartime savings are beginning to be used for long-delayed purchases.

Unemployment has increased less than was expected during this first period of demobilization and reconversion. It is true that 6 million men and women have been discharged from the armed forces since May 1945 and more than 5 million have been laid off from war work. On the other hand, more than a million civilians have been enlisted in the armed forces, a considerable number of war veterans have not immediately sought jobs, and many war workers, especially women, have withdrawn from the labor force. In addition, many industries, and especially service trades which were undermanned during the war, are beginning now, for the first time in years, to recruit

an adequate labor force. The reduced workweek has also contributed to the absorption of those released from war service and war work.

In general, the drastic cut in war programs has thrown the economy into lower gear; it has not thrown it out of gear. Our economic machine demonstrates remarkable resiliency, although there are many difficulties that must still be overcome. The rapid termination of war contracts, prompt clearance of unneeded Government-owned equipment from private plants, and other reconversion policies have greatly speeded up the beginning of peacetime work in reconverted plants.

Although the first great shock of demobilization and war-work termination has thus been met better than many observers expected, specific industries and specific regions show much unevenness in the progress of reconversion.

The Quarterly Report of the Director of War Mobilization and Reconversion analyzes the difficulties in recruiting personnel and obtaining materials that hamper reconversion in certain industries and proposes policies to deal with these situations. The lack of adequate housing is one of the main factors checking the flow of workers into areas where job opportunities exist.

## FEDERAL REVENUE, BORROWING, AND THE PUBLIC DEBT

### 1. FINANCIAL REQUIREMENTS AND TAX POLICY

Recommendations for tax legislation should be considered not only in the light of the financial requirements of the ensuing year, but also in the light of future years' financial requirements and a full consideration of economic conditions.

Expenditures are estimated at nearly 36 billion dollars in the fiscal year 1947; they can hardly be expected to be reduced to less than 25 billion dollars in subsequent years. Net receipts in the fiscal year 1947 are estimated at 31.5 billion dollars.

Included in this estimate are 2 billion dollars of receipts from disposal and rental of surplus property and 190 million dollars of receipts from renegotiation of wartime contracts. These sources of receipts will disappear in future years. Tax collections for the fiscal year 1947 also will not yet fully reflect the reduction in corporate tax liabilities provided in the Revenue Act of 1945. If the extraordinary receipts from the disposal of surplus property and renegotiation of contracts be disregarded, and if the tax reductions adopted in the Revenue Act of 1945 were fully effective, present tax rates would yield about 27 billion dollars.

These estimates for the fiscal year 1947 are based on the assumption of generally favorable business conditions but not on an income reflecting full employment and the high productivity that we hope to achieve. In future years the present tax system, in conjunction with a full employment level of national income, could be expected to yield more than 30 billion dollars, which is substantially above the anticipated peacetime level of expenditures.

In view of the still extraordinarily large expenditures in the coming year and continuing inflationary pressures, I am making no recommendation for tax reduction at this time.

We have already had a substantial reduction in taxes from wartime peaks. The Revenue Act of 1945 was a major tax-reduction measure. It decreased the total tax load by more than one-sixth, an amount substantially in excess of the reductions proposed by the Secretary of the Treasury to congressional tax committees in October 1945. These proposed reductions were designed to encourage reconversion and peacetime business expansion.

The possibility of further tax reductions must depend on the budgetary situation and the economic situation. The level of anticipated expenditures for the fiscal year 1947 and the volume of outstanding public debt require the maintenance of large revenues. Moreover, inflationary pressures still appear dangerously powerful, and ill-advised tax reduction would operate to strengthen them still further.

My decision not to recommend additional tax reductions at this time is made in the light of existing economic conditions and prospects.

## 2. BORROWING AND THE PUBLIC DEBT

The successful conclusion of the Victory loan marked the end of war borrowing and the beginning of the transition to postwar debt management.

Because of the success of the Victory loan, I am happy to report that the Treasury will not need to borrow any new money from the public during the remainder of the present fiscal year except through regular sales of savings bonds and savings notes. Furthermore, a part of the large cash balance now in the Treasury will be used for debt redemption so that the public debt which now amounts to about 278 billion dollars will decrease by several billion dollars during the next 18 months. The present statutory debt limit of 300 billion dollars will provide an ample margin for all of the public-debt trans-



actions through the fiscal year 1947. The net effect of the excess of expenditures and debt redemption on the Treasury cash balance, as compared with selected previous years, is shown in the following table:

EXCESS OF BUDGET EXPENDITURES, THE PUBLIC DEBT, AND THE TREASURY CASH BALANCE IN SELECTED YEARS

[In billions]

Fiscal year	Excess of Budget expenditures over receipts	Public debt	Cash balance
		At end of period	
1940.....	\$3.9	\$43.0	\$1.9
1945.....	53.6	258.7	24.7
1946:			
July-Dec. 1945.....	18.1	278.1	26.0
Jan.-June 1946.....	10.5	275.0	11.9
1947.....	4.3	271.0	3.2

Although the public debt is expected to decline, a substantial volume of refinancing will be required, because of the large volume of maturing obligations. Redemptions of savings bonds also have been running high in recent months and are expected to remain large for some time. The issuance of savings bonds will be continued. These bonds represent a convenient method of investment for small savers, and also an anti-inflationary method of refinancing. Government agencies and trust funds are expected to buy about 2.5 billion dollars of Government securities during the next 6 months, and 2.8 billion dollars more during the fiscal year 1947. Through these and other debt operations, the distribution of the Federal debt among the various types of public and private owners will change, even though the total is expected to decline.

The interest policies followed in the refinancing operations will have a major impact not only on the provision for interest payments in future budgets, but also on the level of interest rates prevailing in private financing. The average rate of interest on the debt is now a little under 2 percent. Low interest rates will be an important force in promoting the full production and full employment in the postwar period for which we are all striving. Close wartime cooperation between the Treasury Department and the Federal Reserve System has made it possible to finance the most expensive war in history at low and stable rates of interest. This cooperation will continue.

No less important than the level of interest rates paid on the debt is the distribution of its ownership. Of the total debt, more than half represents direct savings of individuals or investments of funds received from individual savings by life insurance companies, mutual savings banks, savings and loan associations, private or Government trust funds, and other agencies.

Most of the remaining debt—more than 100 billion dollars—is held by the commercial banks and the Federal Reserve banks. Heavy purchases by the banks were necessary to provide adequate funds to finance war expenditures. A considerable portion of these obligations are short-term in character and hence will require refinancing in the coming months and years. Since they have been purchased out of newly created bank funds, continuance of the present low rates of interest is entirely appropriate. To do otherwise would merely increase bank profits at the expense of the taxpayer.

The 275-billion-dollar debt poses a problem that requires careful consideration in the determination of financial and economic policies. We have learned that the problem, serious as it is, can be managed. Its management will require determined action to keep our Federal Budget in order and to relate our fiscal policies to the requirements of an expanding economy. The more successful we are in achieving full production and full employment the easier it will be to manage the debt and pay for the debt service. Large though the debt is, it is within our economic capacity. The interest charges on it amount to but a small proportion of our national income. The Government is determined, by a resolute policy of economic stabilization, to protect the interests of the millions of American citizens who have invested in its securities.

During the past 6 months the net revenue receipts of the Federal Government have been about 20 billion dollars, almost as much as during the closing 6 months of 1944 when the country was still engaged in all-out warfare. The high level of these receipts reflects the smoothness of the reconversion and particularly the strength of consumer demand. But the receipts so far collected, it must be remembered, do not reflect any of the tax reductions made by the Revenue Act of 1945. These reductions will not have their full effect on the revenue collected until the fiscal year 1948.

It is good to move toward a balanced budget and a start on the retirement of the debt at a time when demand for goods is strong and the business outlook is good. These conditions prevail today. Business is good and there are still powerful forces working in the direction of inflation. This is not the time for tax reduction.

## RECOMMENDATIONS FOR SPECIFIC FEDERAL ACTIVITIES

## 1. WAR LIQUIDATION AND NATIONAL DEFENSE

*(a) War expenditures*

The fiscal year 1947 will see a continuance of war liquidation and occupation. During this period we shall also lay the foundation for our peacetime system of national defense.

In the fiscal year that ended on June 30, 1945, almost wholly a period of global warfare, war expenditures amounted to 90.5 billion dollars. For the fiscal year 1946 war expenditures were originally estimated at 70 billion dollars. That estimate was made a year ago while we were still engaged in global warfare. After victory over Japan this estimate was revised to 50.5 billion dollars. Further cut-backs and accelerated demobilization have made possible an additional reduction in the rate of war spending. During the first 6 months 32.9 billion dollars were spent. It is now estimated that 16.1 billion dollars will be spent during the second 6 months, or a total of 49 billion dollars during the whole fiscal year.

For the fiscal year 1947 it is estimated, tentatively, that expenditures for war liquidation, for occupation, and for national defense will be reduced to 15 billion dollars. The War and Navy Departments are expected to spend 13 billion dollars; expenditures of other agencies, such as the United States Maritime Commission, the War Shipping Administration, and the Office of Price Administration, and payments to the United Nations Relief and Rehabilitation Administration are estimated at 3 billion dollars. Allowing for estimated net receipts of 1 billion dollars arising from war activities of the Reconstruction Finance Corporation, the estimated total of war expenditures is 15 billion dollars. At this time only a tentative break-down of the total estimate for war and defense activities can be indicated.

An expenditure of 15 billion dollars for war liquidation, occupation, and national defense is a large sum for a year which begins 10 months after fighting has ended. It is 10 times our expenditures for defense before the war; it amounts to about 10 percent of our expected national income. This estimate reflects the immense job that is involved in winding up a global war effort and stresses the great responsibility that victory has placed upon this country. The large expenditures needed for our national defense emphasize the great scope for effective organization in furthering economy and efficiency. To this end I have recently recommended to the Congress adoption of legislation

combining the War and Navy Departments into a single Department of National Defense.

A large part of these expenditures is still to be attributed to the costs of the war. Assuming, somewhat arbitrarily, that about one-half of the 15-billion-dollar outlay for the fiscal year 1947 is for war liquidation, aggregate expenditures by this Government for the second World War are now estimated at 347 billion dollars through June 30, 1947. (See table A, part III, page 751.) Of this, about 9 billion dollars will have been recovered through renegotiation and sale of surplus property by June 30, 1947; this has been reflected in the estimates of receipts.

*Demobilization and strength of armed forces.*—Demobilization of our armed forces is proceeding rapidly. At the time of victory in Europe, about 12.3 million men and women were in the armed forces; 7.6 million were overseas. By the end of December 1945 our armed forces had been reduced to below 7 million. By June 30, 1946, they will number about 2.9 million, of whom 1.8 million will be individuals enlisted and inducted after VE-day. Mustering-out pay is a large item of our war liquidation expense; it will total 2.5 billion dollars in the fiscal year 1946, and about 500 million dollars in the fiscal year 1947.

In the fiscal year 1947 the strength of our armed forces will still be above the ultimate peacetime level. As I have said, War and Navy Department requirements indicate a strength of about 2 million in the armed forces a year from now. This is necessary to enable us to do our share in the occupation of enemy territories and in the preservation of peace in a troubled world. Expenditures for pay, subsistence, travel, and miscellaneous expenses of the armed forces, excluding mustering-out pay, are estimated at 5 billion dollars.

*Contract settlement and surplus property disposal.*—The winding up of war procurement is the second most important liquidation job. By the end of November a total of 301,000 prime contracts involving commitments of 64 billion dollars had been terminated. Of this total, 67,000 contracts with commitments of 35 billion dollars remained to be settled. Termination payments on these contracts are estimated at about 3.5 billion dollars. It is expected that more than half of these terminated contracts will be settled during the current fiscal year, leaving payments of about 1.5 billion dollars for the fiscal year 1947.

Another important aspect of war supply liquidation is the disposal of surplus property. Munitions, ships, plants, installations, and supplies, originally costing 50 billion dollars or more, will ultimately be

declared surplus. The sale value of this property will be far less than original cost and disposal expenses are estimated at 10 to 15 cents on each dollar realized. Disposal units within existing agencies have been organized to liquidate surplus property under the direction of the Surplus Property Administration. Overseas disposal activities have been centralized in the State Department to permit this program to be carried on in line with over-all foreign policy. Thus far only about 13 billion dollars of the ultimate surplus, including 5 billion dollars of unsalable aircraft, has been declared. Of this amount, 2.3 billion dollars have been disposed of, in sales yielding 600 million dollars. The tremendous job of handling surplus stocks will continue to affect Federal expenditures and receipts for several years. The speed and effectiveness of surplus disposal operations will be of great importance for the domestic economy as well as for foreign economic policies.

*War supplies, maintenance, and relief.*—Adequate provision for the national defense requires that we keep abreast of scientific and technical advances. The tentative estimates for the fiscal year 1947 make allowance for military research, limited procurement of weapons in the developmental state, and some regular procurement of munitions which were developed but not mass-produced when the war ended. Expenditures for procurement and construction will constitute one-third or less of total defense outlays, compared to a ratio of two-thirds during the war years.

The estimates also provide for the maintenance of our war-expanded naval and merchant fleets, military installations, and stocks of military equipment and supplies. Our naval combatant fleet is three times its pre-Pearl Harbor tonnage. Our Merchant Marine is five times its prewar size. The War Department has billions of dollars worth of equipment and supplies. Considerable maintenance and repair expense is necessary for the equipment which we desire to retain in active status or in war reserve. Expenses will be incurred for winnowing the stocks of surpluses, for preparing lay-up facilities for the reserve fleets, and for storage of reserve equipment and supplies.

Military expenditures in the current fiscal year include 650 million dollars for civilian supplies for the prevention of starvation and disease in occupied areas. Expenditures on this account will continue in the fiscal year 1947. The war expenditures also cover the expenses of civilian administration in occupied areas.

During the war, 15 cents of each dollar of our war expenditures was for lend-lease aid. With lend-lease terminated, I expect the direct operations under this program to be substantially completed in the

current fiscal year. The expenditures estimated for the fiscal year 1947 under this program are mainly interagency reimbursements for past transactions.

Relief and rehabilitation expenditures are increasing. It is imperative that we give all necessary aid within our means to the people who have borne the ravages of war. I estimate that in the fiscal year 1946 expenditures for the United Nations Relief and Rehabilitation Administration will total 1.3 billion dollars and in the following year 1.2 billion dollars. Insofar as possible, procurement for this purpose will be from war surpluses.

*(b) Authorizations for war and national defense*

During the war, authorizations and appropriations had to be enacted well in advance of obligation and spending to afford ample time for planning of production by the procurement services and by industry. Thus our cumulative war program authorized in the period between July 1, 1940, and July 1, 1945, was 431 billion dollars, including net war commitments of Government corporations. Expenditures against those authorizations totaled 290 billion dollars. This left 141 billion dollars in unobligated authorizations and unliquidated obligations. (See table A, part III, page 751.)

With the end of fighting, it became necessary to adjust war authorizations to the requirements of war liquidation and continuing national defense. Intensive review of the war authorizations by both the executive and the legislative branches has been continued since VJ-day. As a result, the authorized war program is being brought more nearly into line with expenditures.

*Rescissions and authorizations through the fiscal year 1946.*—Readjusting the war program, as the Congress well knows, is not an easy task. Authorizations must not be too tight, lest we hamper necessary operations; they must not be too ample, lest we lose control of spending. Last September, I transmitted to the Congress recommendations on the basis of which the Congress voted H. R. 4407 to repeal 50.3 billion dollars of appropriations and authorizations. I found it necessary to veto this bill because it was used as a vehicle for legislation that would impair the reemployment program. However, in order to preserve the fine work of the Congress on the rescissions, I asked the Director of the Bureau of the Budget to place the exact amounts indicated for repeal in a nonexpendable reserve, and to advise the departments and agencies accordingly. This has been done.

In accord with Public Law 132 of the Seventy-ninth Congress, I have transmitted recommendations for additional rescissions for the current fiscal year of appropriations amounting to 5.8 billion dollars and of contract authorizations totaling 420 million dollars. The net reduction in authority to obligate will be 5.0 billion dollars, because, of the appropriations, 1.2 billion dollars will have to be restored in subsequent years to liquidate contract authorizations still on the books.

The appropriations recommended for repeal include 2,827 million dollars for the Navy Department, 1,421 million dollars for the War Department, 850 million dollars for lend-lease, 384 million dollars for the War Shipping Administration, and 260 million dollars for the United States Maritime Commission. The contract authorizations proposed for repeal are for the Maritime Commission.

In addition, there are unused tonnage authorizations for construction of naval vessels now valued at 5.4 billion dollars. In September 1945, I suggested that this authority be reviewed by the appropriate committees of the Congress, and the Congress has moved to bar construction under these authorizations during the remainder of the fiscal year 1946. I propose to continue this prohibition in the Navy budget estimates for the fiscal year 1947 and now renew my recommendation that legislation be enacted at the earliest time to clear the statute books of these authorizations.

The amounts indicated for repeal in H. R. 4407 and the further rescissions which I have recommended, excluding duplications and deferred cash payments on existing authorizations, represent a cut in the authorized war program of 60.8 billion dollars. The war authorizations will also be reduced 3.7 billion dollars by carrying receipts of revolving accounts to surplus, by lapses, and by cancelation and repayment of commitments of the Government war corporations.

On the other hand, supplemental appropriations of 600 million dollars will be required for the United Nations Relief and Rehabilitation Administration.

In the net, it is estimated that the cumulative authorized war and national defense program will amount to 368 billion dollars on June 30, 1946. Expenditures of 49 billion dollars during the fiscal year 1946 will have pushed cumulative expenditures to 339 billion dollars. The unexpended balances will be down to 28 billion dollars on June 30, 1946.

*New authorizations for national defense and war liquidation in the fiscal year 1947.*—The expenditures of 15 billion dollars for national defense and war liquidation in the fiscal year 1947 will be partly for payment

of contractual obligations incurred in the past, and partly for the payment of new obligations. The unexpended balances on June 30, 1946, will be scattered among hundreds of separate appropriations. Thus, while some appropriation accounts will have unused balances, others will require additional appropriations.

It is estimated that authorizations to incur new obligations of 11,772 million dollars will be needed during the fiscal year 1947, mainly for the War and Navy Departments. Of the required authorizations, 11,365 million dollars will be in new appropriations, 400 million dollars in new contract authority, and 7 million dollars in reappropriations of unobligated balances. In addition, appropriations of 825 million dollars will be needed to liquidate obligations under existing contract authorizations.

Taking into account the tentative authorizations and expenditures estimated for the fiscal year 1947, and offsets of 3 billion dollars in war commitments of Government corporations, the cumulative authorized war and national defense program on June 30, 1947, will be 376 billion dollars; total expenditures, 354 billion dollars; and unexpended balances, 22 billion dollars.

The 22 billion dollars of unexpended balances tentatively indicated as of June 30, 1947, comprise both unobligated authorizations and unliquidated obligations. Most of the unliquidated obligations result from transactions booked during the war years. A large part of the 22 billion dollars would never be spent even if not repealed, for the appropriations will lapse in due course. For example, several billion dollars of these unliquidated obligations represent unsettled inter- and intra-departmental agency accounts for war procurement. Legislation is being requested to facilitate the adjustment of some of these inter-agency accounts. Another 6 billion dollars is set aside for contract termination payments. If contract settlement costs continue in line with recent experience, it is likely that part of the 6 billion dollars will remain unspent.

On the other hand, some of the 22 billion dollars would be available for obligation and expenditure unless impounded. In certain appropriations, such as those for long-cycle procurement, considerable carry-over of unliquidated obligations into future years is to be expected and is necessary. However, substantial further rescissions can and should be made when the war liquidation program tapers off and budgetary requirements for national defense are clarified. As I have said, I shall continue to review the war authorizations and from time to time recommend excess balances for repeal.



As in recent years, detailed recommendations concerning most appropriations for the national defense program are postponed until the spring. In connection with the war activities of the United States Maritime Commission and certain other agencies, however, I now make specific recommendations for the fiscal year 1947. No additional authorizations or appropriations will be necessary for the Maritime Commission since sufficient balances will be left after the above-mentioned rescissions to carry out the program now contemplated for the fiscal year 1947.

## 2. AFTERMATH OF WAR

Nearly one-third—11 billion dollars—of estimated Federal expenditures in the fiscal year 1947 will be for purposes that are largely inherited from the war—payments to veterans, interest on the Federal debt, and refunds of taxes.

### *(a) For veterans*

“Veterans’ pensions and benefits” has become one of the largest single categories in the Federal Budget. I am recommending for this purpose total appropriations of 4,787 million dollars for the fiscal year 1947. Expenditures in the fiscal year are estimated, under present legislation, at 4,208 million dollars. These expenditures will help our veterans through their readjustment period and provide lasting care for those who were disabled.

The Congress has provided unemployment allowances for veterans during their readjustment period. Expenditure of 850 million dollars for this purpose is anticipated for the fiscal year 1947. In addition, readjustment allowances for self-employed veterans are expected to cost 340 million dollars in the fiscal year 1947.

On May 28, 1945, in asking the Congress to raise the ceiling on benefits for civilian unemployed to not less than 25 dollars a week during the immediate reconversion period, I suggested that the Congress also consider liberalizing veterans’ allowances. Elsewhere in this Message I reiterate my recommendation with respect to emergency unemployment compensation. I also recommend increasing veterans’ unemployment allowances from 20 dollars to 25 dollars a week. This would involve additional expenditures estimated at approximately 220 million dollars for the fiscal year.

Included in the 1947 Budget is an expenditure of 535 million dollars for veterans’ education under provisions of the Servicemen’s Read-

justment Act. This amount includes both tuition expenses and maintenance allowances. It is expected that half a million veterans will be enrolled in our schools and colleges during the year.

The ultimate benefit which veterans receive from the loan guarantee provisions of the Servicemen's Readjustment Act depends largely on the success of our stabilization program in restraining building costs and real estate values. Under the revised procedure contained in recent amendments, the administrative workload will be minimized by the almost complete transfer of authority for approving the guarantees to private lending agencies and private appraisers designated by the Veterans Administration. This authority carries with it the responsibility for restricting the guarantees to loans on reasonably valued properties. Costs of the program, other than for administration, are estimated at 21 million dollars in the fiscal year 1947.

Pensions for veterans will require expenditures estimated at 1,748 million dollars for the fiscal year 1947. Two-thirds of this amount will be received by veterans of the war which we have just won. This figure includes 55 million dollars of increased pensions for student-veterans in our vocational rehabilitation program. In addition, 170 million dollars will be expended in transfers to the National Service Life Insurance Fund from general and special accounts.

Expenditures under the appropriation for salaries and expenses of the Veterans Administration are estimated at 528 million dollars in the fiscal year 1947. This includes 260 million dollars for medical care and the operation of some 103,000 hospital and domiciliary beds.

A separate appropriation for hospital and domiciliary facilities, additional to the total for veterans' pensions and benefits, covers construction that will provide some 13,000 hospital beds as part of the 500-million-dollar hospital construction program already authorized by the Congress. The estimated expenditures of 130 million dollars for this purpose are classified in the Budget as part of the general public works program for the next fiscal year.

*(b) For interest*

Interest payments on the public debt are estimated at 5 billion dollars in the fiscal year 1947, an increase of 250 million dollars from the revised estimate for the current fiscal year. This increase reflects chiefly payment of interest on additions to the debt this year. Assuming continuance of present interest rates, the Government's interest bill is now reaching the probable postwar level.

(c) *For refunds*

An estimated total of 1,585 million dollars of refunds will be paid to individuals and corporations during the fiscal year 1947. Slightly over half of this amount, or 800 million dollars, will be accessory to the simplified pay-as-you-go method of tax collection, and will be the result of overwithholding and overdeclaration of expected income. Most of the remainder will arise from loss and excess-profits credit carry-backs, recomputed amortization on war plants, and special relief from the excess-profits tax.

This category of expenditures is thus losing gradually its "aftermath-of-war" character, and by the succeeding year will reflect almost entirely the normal operation of loss carry-backs and current tax collection.

3. AGRICULTURAL PROGRAMS

The agricultural programs contemplated for the fiscal year 1947 are those which are essential for the provision of an adequate supply of food and other agricultural commodities with a fair return to American farmers. To support these objectives, expenditures by the Department of Agriculture estimated at 784 million dollars from general and special accounts will be required in the fiscal year 1947. This compares with estimated expenditures of 676 million dollars in 1946. These figures exclude expenditures by the Department of Agriculture on account of lend-lease, the United Nations Relief and Rehabilitation Administration, and other war expenditures. The expenditure for the fiscal year 1947 is composed of 553 million dollars for "aids to agriculture," 35 million dollars for general public works, and 196 million dollars for other services of the Department.

Net outlays for the price stabilization, price support, and other programs of the Commodity Credit Corporation are expected to increase from about 750 million dollars in the fiscal year 1946 to about 1,500 million dollars in 1947. Cash advances made on loans by the Farm Security Administration and the Rural Electrification Administration are expected to amount to 266 million dollars in the fiscal year 1946 and 351 million dollars in 1947; and after receipts from principal and interest are taken into account, net loan expenditures of these two agencies will amount to 120 and 209 million dollars in the two fiscal years.

To provide for the expenditures from general and special accounts, I recommend for the fiscal year 1947 appropriations of 721 million

dollars (including the existing permanent appropriation of an amount equal to 30 percent of estimated annual customs receipts) and a reappropriation of 88 million dollars of prior-year balances from customs receipts. In addition there is a recommended authorization of 367.5 million dollars for borrowing from the Reconstruction Finance Corporation for the loan programs of the Farm Security Administration and the Rural Electrification Administration. It is expected that the operations of the Commodity Credit Corporation will be financed during the coming year through the 500 million dollars of lend-lease funds which the Congress has earmarked for price support purposes, a supplemental appropriation to restore impaired capital of the Corporation, and the borrowing authority of the Corporation.

Some detailed recommendations follow for major agricultural programs.

*Conservation and use of land.*—I am recommending that 270 million dollars be appropriated for “conservation and use of agricultural land resources”—the so-called AAA program—for the fiscal year 1947, compared with 356 million dollars in the current year. This reduction of 86 million dollars is in large part accounted for by elimination of the wartime flax production incentive project and other nonrecurring items; the proposed reduction in normal activities is less than 33 million dollars.

For the past several years, this program has consisted largely of payments to farmers for application of fertilizer and other approved soil management practices. I am convinced that farmers generally are now fully alert to the benefits, both immediate and long-term, which they derive from the practices encouraged by this program. I believe, therefore, that this subsidization should continue to be reduced.

*Rural electrification.*—It is proposed that the loan authorization for the Rural Electrification Administration for the fiscal year 1947 be increased from 200 million dollars to 250 million dollars. During the war period, REA was limited by the scarcity of materials and manpower. But that situation is rapidly changing, and the REA program, which was materially stepped up for the fiscal year 1946, can be increased still more. It is my belief that a feasible and practical rural electrification program should be carried forward as rapidly as possible. This will involve total loans of approximately 1,800 million dollars over the next 10 years, much of which will be repaid during that period.

*Other programs.*—It is recommended that the continuing forest land-acquisition program be resumed at the rate of 3 million dollars an-

nually, which is about the minimum rate at which this program can be economically carried on. The lands involved in this program can contribute fully to the national welfare only when brought into the national forest system for protection and development.

Such programs as those of the Farm Security Administration and the Farm Credit Administration are estimated to be continued during the fiscal year 1947 at about the same level as in the fiscal year 1946. Recent action by the Congress has permitted some expansion of the school-lunch program. I hope it will be continued and expanded. The budgets of the Federal Crop Insurance Corporation and the Federal Farm Mortgage Corporation will be transmitted in the spring under the terms of the Government Corporation Control Act.

#### 4. TRANSPORTATION

Transportation is one of the major fields for both public and private investment. Our facilities for transportation and communication must be constantly improved to serve better the convenience of the public and to facilitate the sound growth and development of the whole economy.

Federal capital outlays for transportation facilities are expected to approximate 519 million dollars in the fiscal year 1947. State and local governments may spend 400 million dollars. Private investment, over half of it by railways, may approach 1,150 million dollars.

The Congress has already taken steps for the resumption of work on improvement of rivers and harbors and on the construction of new Federal-aid highways. Much needed work on airports can begin when the Congress enacts legislation now in conference between the two Houses.

The Federal expenditure estimates for the fiscal year 1947 include 53 million dollars for new construction in rivers, harbors, and the Panama Canal and 291 million dollars for highways and grade-crossing elimination, assuming that the States expend some 275 million dollars on the Federal-aid system. Additional expenditures for highways totaling 36 million dollars are anticipated by the Forest Service, National Park Service, and the Territory of Alaska. Civil airways and airports will involve expenditures of 35 million dollars under existing authority. Additional Federal expenditures exceeding 20 million dollars (to be matched by States and municipalities) may be made during the fiscal year 1947 under the airport legislation now in conference between the two Houses of the Congress.

The United States now controls almost two-thirds of the world's merchant shipping, most of it Government-owned, compared with little more than one-seventh of the world's tonnage in 1939. This places a heavy responsibility upon the Nation to provide for speedy and efficient world commerce as a contribution to general economic recovery.

The estimates for the United States Maritime Commission and War Shipping Administration provide for the transition of shipping operation from a war to a peace basis; the sale, chartering, or lay-up of much of the war-built fleet; and for a program of ship construction of some 84 million dollars in the fiscal year 1947 to round out the merchant fleet for peacetime use.

Federal aids, subsidies, and regulatory controls for transportation should follow the general principle of benefiting the national economy as a whole. They should seek to improve the transportation system and increase its efficiency with resulting lower rates and superior service. Differential treatment which benefits one type of transportation to the detriment of another should be avoided save when it is demonstrated clearly to be in the public interest.

#### 5. RESOURCE DEVELOPMENT

Total capital outlays for resource development are estimated at 653 million dollars in the fiscal year 1947 as compared with 452 million dollars in 1946. These include capital expenditures by the Rural Electrification Administration and expenditures for resource development by other organizational units in the Department of Agriculture which are also mentioned above under "agricultural programs."

The reclamation and flood control projects which I am recommending for the fiscal year 1947 will involve capital outlays of approximately 319 million dollars as compared with 245 million dollars in the fiscal year 1946. These expenditures cover programs of the Corps of Engineers, the Bureau of Reclamation, the Bureau of Indian Affairs, the Department of Agriculture, and the International Boundary and Water Commission, United States and Mexico. A number of these projects are multiple-purpose projects, providing not only for reclamation and irrigation of barren land and flood control, but also for the production of power needed for industrial development of the areas.

Expenditures for power transmission and distribution facilities by the Bonneville Power Administration are expected to increase from 12 million dollars in the fiscal year 1946 to 15 million dollars in the

next fiscal year. In addition, the Southwestern Power Administration will undertake a new program involving expenditures of about 16 million dollars in the fiscal year 1947. The Rural Electrification Administration will require expenditures during the current fiscal year estimated at 156 million dollars; in the fiscal year 1947, at 241 million dollars.

The TVA program includes completion of major multiple-purpose projects—navigation, flood control, and power facilities—and additions to chemical plants and related facilities. Expenditures for these capital improvement programs are estimated at 30 million dollars in the fiscal year 1946 and 39 million dollars in the fiscal year 1947.

Expenditures for construction of roads and other developmental works in the national forests, parks, and other public lands, and for capital outlays for fish and wildlife development will increase from below 9 million dollars in the fiscal year 1946 to 24 million dollars in the fiscal year 1947.

#### 6. SOCIAL SECURITY AND HEALTH

Benefit payments out of the Old-Age and Survivors Insurance Trust Fund during 1947 are estimated at 407 million dollars, while withdrawals by the States from the Unemployment Trust Fund for compensation payments are expected to total 1 billion dollars. These disbursements are financed out of social security contributions.

The appropriations from general and special accounts for the social security program, which cover Federal administrative expenses and grants to States for assistance programs, are estimated at 593 million dollars for the fiscal year 1947, an increase of 57 million dollars over the current year. The increase anticipates greater administrative workload and higher grants to match increasing State payments. The social security program does not include all the Federal health services under existing legislation. For the other health services classified under general government and national defense, appropriations are estimated at 102 million dollars for the fiscal year 1947.

Some expansion in peacetime medical research and other programs of the Public Health Service is provided for in the appropriation estimates for these purposes totaling approximately 87 million dollars for the fiscal year 1947 which are submitted under provisions of existing law. Part of this will be provided through the social security appropriations, the remainder through other appropriations. About 28 million dollars is recommended for maternity care and health

services for children under existing law, mainly under the emergency provision for the wives and infants of servicemen. While we should avoid duplication of maternity and child health services which will be provided through the proposed general system of prepaid medical care, legislation is needed to supplement such services. For medical education, I have recommended legislation authorizing grants-in-aid to public and nonprofit institutions. The existing sources of support for medical schools require supplementation to sustain the expansion that is needed.

Hospitals, sanitation works, and additional facilities at medical schools will be required for an adequate national health program. Legislation is now pending in the Congress to authorize grants for the construction of hospitals and health centers and grants and loans for water-pollution control. I hope the Congress will act favorably on generous authorizing legislation.

#### 7. RESEARCH AND EDUCATION

The Budget provides for continuation and desirable expansion of the research activities that are carried on throughout the Federal establishment and through previously authorized grants to the States. Additional appropriations will be required for the proposed central Federal research agency which I recommended last September 6. That agency will coordinate existing research activities and administer funds for new research activities wherever they are needed; it will not itself conduct research. The plan contemplates expenditures through the new research agency of approximately 40 million dollars for the first year.

These amounts are small in relation to the important contribution they can make to the national income, the welfare of our people, and the common defense. Expenditures must be limited for the time being by the capacity of research agencies to make wise use of funds. The maintenance of our position as a nation, however, will require more emphasis on research expenditures in the future than in the past.

Educational expenditures will require a significant share of the national income in the fiscal year 1947. State, local, and private expenditures for the current support of elementary, secondary, and higher education are expected to be substantially above 3 billion dollars in that year. These non-Federal expenditures will be supplemented by Federal expenditures estimated at 625 million dollars in the present Budget. Of this amount, the estimate for veterans' education, as previously mentioned, is 535 million dollars. Other amounts



include 21 million dollars for the support of vocational education in public schools, 5 million dollars for the land-grant colleges, 50 million dollars for the present school-lunch and milk program, 1 million dollars for the Office of Education, and approximately 13 million dollars for various other items. In view of the major policy issues which are still under study by the Congress and the Administration, no specific amount has been determined for the Federal grants, previously recommended in this Message, which would assist the States generally in assuring more nearly equal opportunities for a good education.

Notwithstanding the urgent need for additional school and college buildings, careful planning will be required for the expenditures to be made under the proposed legislation to aid the States in providing educational facilities. A major share of the grants for the first year would be for surveys and plans.

#### 8. INTERNATIONAL FINANCIAL PROGRAMS

I have already outlined the broad objectives of our foreign economic policy. In the present section I shall indicate the Federal outlays which the execution of these programs may require in the fiscal years 1946 and 1947.

(a) On the termination of lend-lease, the lend-lease countries were required to pay for goods in the lend-lease pipe line either in cash or by borrowing from the United States or by supplying goods and services to the United States. Credits for this purpose have already been extended to the Soviet Union, France, the Netherlands, and Belgium amounting to 675 million dollars. The settlement credit of 650 million dollars to the United Kingdom includes an amount preliminarily fixed at 118 million dollars which represents the excess of purchases by the United Kingdom from the pipe line over goods and services supplied by the United Kingdom to the United States since VJ-day and the balance of various claims by one government against the other.

Credits are also being negotiated with lend-lease countries to finance the disposition of lend-lease inventories and installations and property declared to be surplus. For instance, 532 million dollars of the settlement credit to the United Kingdom is for this purpose. These credits will involve no new expenditures by this Government, since they merely provide for deferred repayment by other governments for goods and services which have been financed from war appropriations.

(b) Expenditures from the appropriations to United Nations Relief and Rehabilitation Administration, which were discussed under war expenditures above, are estimated to be 1.3 billion dollars in the fiscal year 1946 and 1.2 billion dollars in the fiscal year 1947.

(c) To assist other countries in the restoration of their economies the Export-Import Bank has already negotiated loans in the fiscal year 1946 amounting in total to about 1,010 million dollars and an additional 195 million dollars will probably be committed shortly. The Bank is also granting loans to carry out its original purpose of directly expanding the foreign trade of the United States. In this connection the Bank has established a fund of 100 million dollars to finance the export of cotton from the United States. The Export-Import Bank has thus loaned or committed approximately 1,300 million dollars during the current fiscal year and it is expected that demands on its resources will increase in the last 6 months of the fiscal year 1946. Requests for loans are constantly being received by the Bank from countries desiring to secure goods and services in this country for the reconstruction or development of their economies. On July 31, 1945, the lending authority of the Export-Import Bank was increased to a total of 3,500 million dollars. I anticipate that during the period covered by this Budget the Bank will reach this limit. The bulk of the expenditures from the loans already granted will fall in the fiscal year 1946 while the bulk of the expenditures from loans yet to be negotiated will fall in the fiscal year 1947. In view of the urgent need for the Bank's credit, I may find it necessary to request a further increase in its lending authority at a later date.

(d) The proposed line of credit of 3,750 million dollars to the United Kingdom will be available up to the end of 1951 and will be used to assist the United Kingdom in financing the deficit in its balance of payments during the transition period. The rate at which the United Kingdom will draw on the credit will depend on the rapidity with which it can reconvert its economy and adapt its trade to the postwar world. The anticipated rate of expenditure is likely to be heaviest during the next 2 years.

(e) Since the Bretton Woods Agreements have now been approved by the required number of countries, both the International Monetary Fund and the International Bank for Reconstruction and Development will commence operations during 1946. The organization of these institutions will undoubtedly take some time, and it is unlikely that their operations will reach any appreciable scale before the beginning of the fiscal year 1947.

Of the 2,750 million dollars required for the Fund, 1,800 million dollars will be provided in cash or notes from the exchange stabilization fund established under the Gold Reserve Act of 1934. The remaining 950 million dollars will be paid initially in the form of non-interest-bearing notes issued by the Secretary of the Treasury. It is not anticipated that the Fund will require in cash any of the 950 million dollars during the fiscal years 1946 and 1947. Consequently, no cash withdrawals from the Treasury will be required in connection with the Fund in these years.

The subscription to the Bank amounts to 3,175 million dollars. Of this total, 2 percent must be paid immediately and the Bank is required to call a further 8 percent of the subscription during its first year of operations. The balance of the subscription is payable when required by the Bank either for direct lending or to make good its guarantees. It is likely that the United States will be required to pay little if any more than the initial 10 percent before the end of the fiscal year 1947.

I anticipate that net expenditures of the Export-Import Bank and expenditures arising from the British credit and the Bretton Woods Agreements will amount to 2,614 million dollars, including the non-cash item of 950 million dollars for the Fund, in the fiscal year 1946, and 2,754 million dollars in the fiscal year 1947.

#### 9. GENERAL GOVERNMENT

The responsibilities of the Government, in both domestic and international affairs, have increased greatly in the past decade. Consequently, the Government is larger than it was before the war, and its general operating costs are higher. We cannot shrink the Government to prewar dimensions unless we slough off these new responsibilities—and we cannot do that without paying an excessive price in terms of our national welfare. We can, however, enhance its operating efficiency through improved organization. I expect to make such improvements under the authority of the Reorganization Act of 1945.

The appropriations which I am recommending for general government for the fiscal year 1947 are 1,604 million dollars under existing legislation. This is an increase of 458 million dollars over the total of enacted appropriations for the current fiscal year, but a substantial part of this increase is due to the fact that the appropriations for the fiscal year 1946 were made prior to the general increase of employees' salaries last July 1, for which allowance is made in the anticipated supplemental appropriations for 1946. The recommended total for

1947 for general government, like the estimates for national defense and other specific programs, does not allow for the further salary increases for Government employees which, I hope, will be authorized by pending legislation, but the tentative lump-sum estimates under proposed legislation contemplate that such salary increases will be effective almost at once.

Expenditures for general government in the fiscal year 1947 are expected to continue the slowly rising trend which began in 1943. This category includes a great variety of items—not merely the overhead costs of the Government. It includes all the expenditures of the Cabinet departments, other than for national defense, aids to agriculture, general public works, and the social security program. It includes also expenditures of the legislative branch, The Judiciary, and many of the independent agencies of the executive branch. Consequently, the estimated increase in 1947 in the total of general government expenditures reflects a variety of influences.

Now included in general government are certain activities formerly classified under national defense. Some of these, such as certain functions of the former Foreign Economic Administration and the War Manpower Commission, are still needed during the period of reconversion; others are in the process of liquidation. A few wartime activities, for example, the international information and foreign intelligence services and some of the wartime programs for controlling disease and crime, have become part of our regular government establishment. Expenditures for these former wartime functions explain about 40 percent of the increase in expenditures for general government.

Other increases are for civil aeronautics promotion, the business and manufacturing censuses, and other expanded business services of the Department of Commerce which have been referred to above; the Forest and Soil Conservation Services and other activities of the Department of Agriculture; certain conservation activities of the Department of the Interior; and the collection of internal revenue in the Treasury Department.

The necessity for reestablishing postal services curtailed during the war and advances in the rates of pay for postal employees have increased substantially the estimated expenditures for postal service for both the current and the next fiscal year. It is not expected that this increase will cause expenditures to exceed postal revenues in either year, although an excess of expenditures may occur in the fiscal year 1947 if salaries are increased further.

Expenditures for our share of the administrative budgets of the United Nations and other permanent international bodies will increase sharply in the fiscal year 1947, yet will remain a small part of our total Budget. The budget for the United Nations has not yet been determined; an estimate for our contribution will be submitted later. Our contributions to the Food and Agriculture Organization, the International Labor Office, the Pan American Union, and other similar international agencies will aggregate about 3 million dollars for the fiscal year 1947. The administrative expenses of the International Monetary Fund and the International Bank will be met from their general funds.

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We have won a great war—we, the nations of plain people who hate war. In the test of that war we found a strength of unity that brought us through—a strength that crushed the power of those who sought by force to deny our faith in the dignity of man.

During this trial the voices of disunity among us were silent or were subdued to an occasional whine that warned us that they were still among us. Those voices are beginning to cry aloud again. We must learn constantly to turn deaf ears to them. They are voices which foster fear and suspicion and intolerance and hate. They seek to destroy our harmony, our understanding of each other, our American tradition of “live and let live.” They have become busy again, trying to set race against race, creed against creed, farmer against city dweller, worker against employer, people against their own governments. They seek only to do us mischief. They must not prevail.

It should be impossible for any man to contemplate without a sense of personal humility the tremendous events of the 12 months since the last annual Message, the great tasks that confront us, the new and huge problems of the coming months and years. Yet these very things justify the deepest confidence in the future of this Nation of free men and women.

The plain people of this country found the courage and the strength, the self-discipline, and the mutual respect to fight and to win, with the help of our allies, under God. I doubt if the tasks of the future are more difficult. But if they are, then I say that our strength and our knowledge and our understanding will be equal to those tasks.

HARRY S. TRUMAN.

JANUARY 14, 1946.

CHART 1

# NET RECEIPTS AND TOTAL EXPENDITURES

GENERAL AND SPECIAL ACCOUNTS  
BASED ON EXISTING AND PROPOSED LEGISLATION

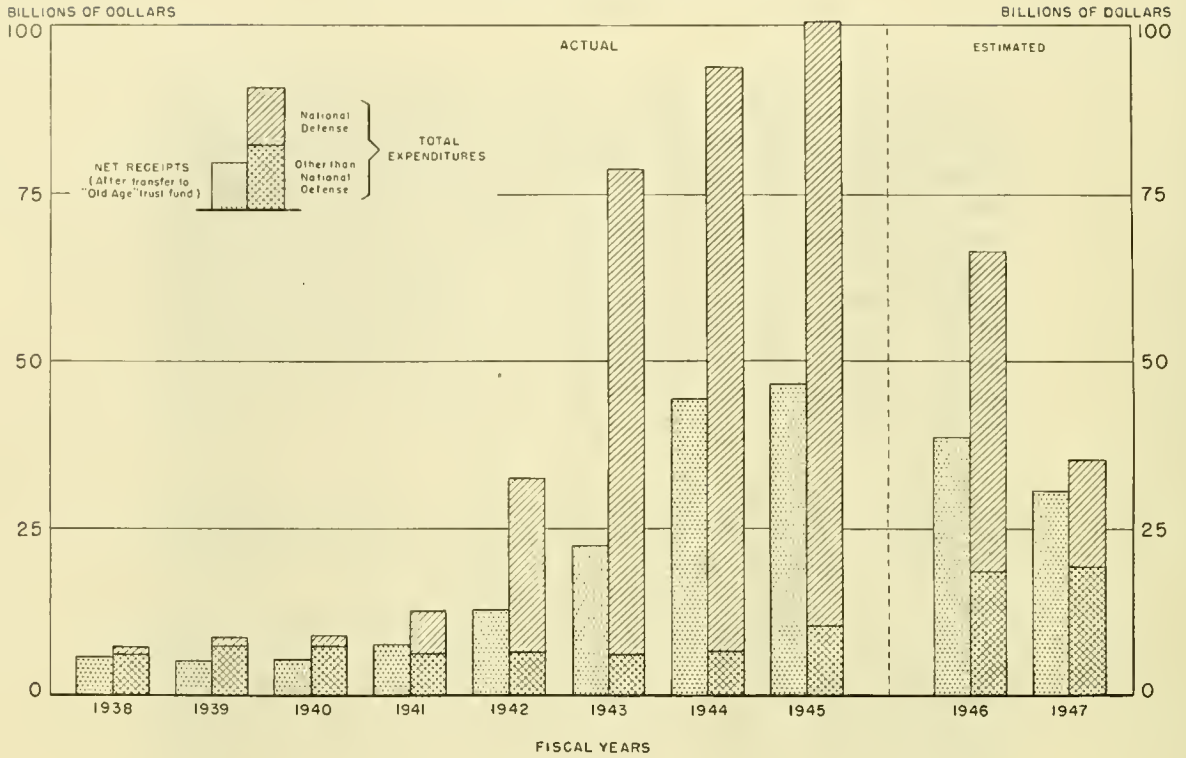


CHART 2

# EXPENDITURES FOR OTHER THAN NATIONAL DEFENSE

GENERAL AND SPECIAL ACCOUNTS  
BASED ON EXISTING AND PROPOSED LEGISLATION

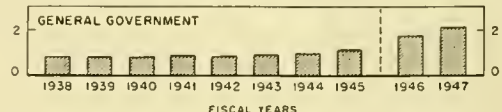
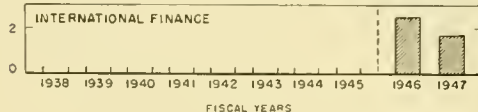
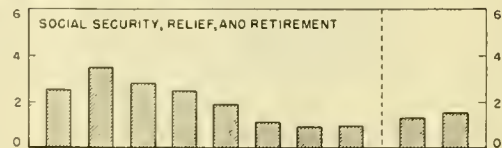
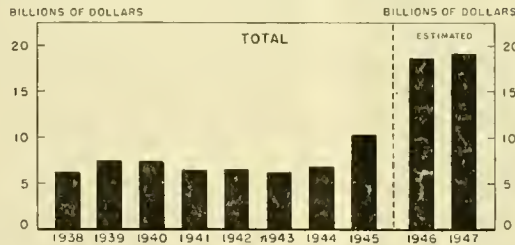


CHART 3

### TOTAL RECEIPTS BY SOURCE GENERAL AND SPECIAL ACCOUNTS BASED ON EXISTING LEGISLATION

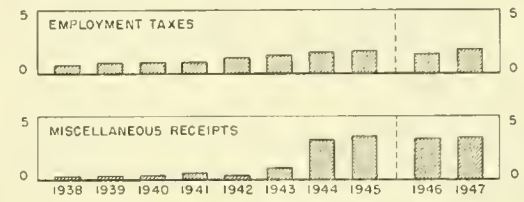
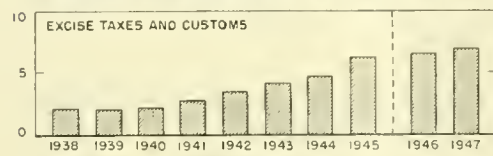
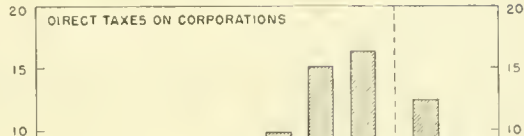
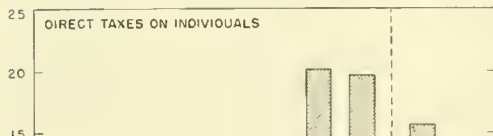
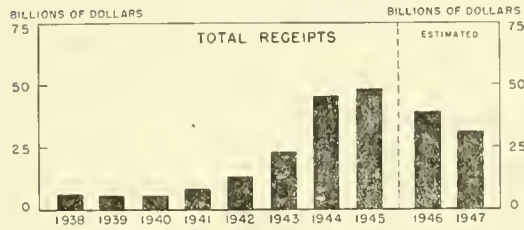
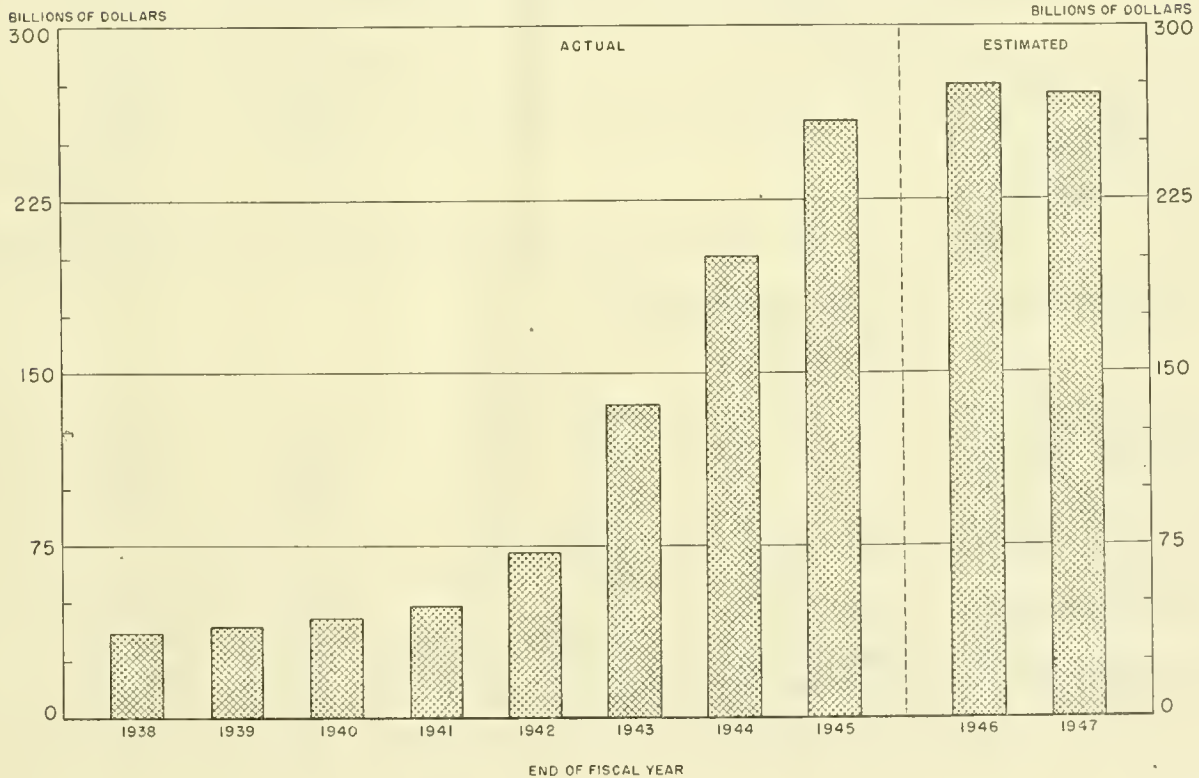


CHART 4

### THE PUBLIC DEBT

BASED ON EXISTING AND PROPOSED LEGISLATION



# BUDGET RÉSUMÉ

*Based on existing and proposed legislation*

[For the fiscal years 1947, 1946, and 1945. In millions]

Description	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>BUDGET RECEIPTS AND EXPENDITURES</b>			
<i>Excluding trust and debt transactions</i>			
<b>BUDGET RECEIPTS:</b>			
General and special accounts (net):			
Based on existing legislation.....	\$31, 513	\$38, 609	\$46, 457
Changes under proposed legislation.....			
<b>Net Budget receipts</b> (based on existing and proposed legislation).....	31, 513	38, 609	46, 457
<b>BUDGET EXPENDITURES:</b>			
Expenditures based on existing legislation:			
National defense:			
General and special accounts.....	16, 000	48, 800	90, 029
Government corporations (net).....	-1, 000	200	472
Total, national defense.....	15, 000	49, 000	90, 501
Interest on the public debt.....	5, 000	4, 750	3, 617
Refunds.....	1, 585	2, 716	1, 715
Veterans pensions and benefits.....	4, 208	3, 347	2, 044
International finance:			
General and special accounts (based on existing and proposed legislation).....	1, 754	2, 513	
Government corporations (net).....	1, 000	101	
Other activities:			
General and special accounts.....	5, 078	5, 018	3, 000
Government corporations and credit agencies (net).....	735	-466	-846
Expenditures based on proposed legislation (excluding international finance).....	1, 500	250	
<b>Total Budget expenditures</b> (based on existing and proposed legislation).....	35, 860	67, 229	100, 031

<b>THE PUBLIC DEBT</b>			
<b>PUBLIC DEBT AT BEGINNING OF YEAR</b> .....			
Excess of Budget expenditures over net Budget receipts.....	\$275, 000	\$258, 682	\$201, 003
Change in cash balance.....	4, 347	28, 620	53, 574
Other borrowing requirements.....	-8, 687	-12, 784	+4, 529
Other borrowing requirements.....	340	482	-424
<b>PUBLIC DEBT AT END OF YEAR</b> .....	271, 000	275, 000	258, 682

<b>APPROPRIATIONS AND OTHER AUTHORIZATIONS</b>			
<i>General and special accounts</i>			
<b>Appropriations</b> (excluding appropriations to liquidate contract authorizations):			
Based on existing legislation.....	\$28, 179	\$63, 183	\$51, 410
Based on proposed legislation.....	1, 800	250	
Reappropriations.....	103	12, 319	37, 287
Contract authorizations.....	900	2, 681	10, 090
Authorizations treated as public debt transactions (based on existing and proposed legislation).....		8, 874	
<b>Total appropriations and other authorizations</b> .....	30, 982	87, 307	98, 787
<b>Rescissions of appropriations and contract authorizations</b> .....			
Proposed revocation of tonnage authorizations for naval construction.....		<sup>1</sup> 55, 367	16, 357
		<sup>1</sup> 5, 444	

<sup>1</sup> Includes rescissions of prior year appropriations and authorizations.



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PART I

SUMMARY AND SUPPORTING TABLES

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- Table 1. Budget Summary of Receipts and Expenditures.
- Table 2. Budget Summary of Appropriations and Other Authorizations.
- Table 3. Receipts of General and Special Accounts.
- Table 4. Appropriations and Expenditures of General and Special Accounts (by function and organization unit).
- Table 5. Appropriations and Expenditures of General and Special Accounts (by organization unit and appropriation title).
- Table 6. Reappropriations of Unobligated Balances of General and Special Accounts.
- Table 7. Contract Authorizations and Appropriations to Liquidate Contract Authorizations.
- Table 8. Rescissions of Appropriations and Contract Authorizations.
- Table 9. Net Expenditures of Government Corporations and Credit Agencies.
- Table 10. Receipts of Trust Accounts.
- Table 11. Appropriations and Expenditures of Trust Accounts.

TABLE 1  
BUDGET SUMMARY OF RECEIPTS AND EXPENDITURES <sup>1</sup>

Based on existing and proposed legislation

[For the fiscal years 1947, 1946, and 1945]

Description	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
<b>RECEIPTS</b> (see table 3 for detail):			
Direct taxes on individuals.....	\$12,874,200,000	\$15,844,800,000	\$19,788,893,624.36
Direct taxes on corporations.....	8,191,600,000	12,393,600,000	<sup>2</sup> 16,399,031,961.50
Excise taxes.....	<sup>3</sup> 6,343,890,000	6,302,490,000	5,934,575,068.46
Employment taxes.....	1,856,500,000	1,581,300,000	1,792,700,136.62
Customs.....	433,700,000	413,200,000	354,775,541.50
Miscellaneous receipts.....	3,238,622,700	3,171,167,952	3,469,548,007.12
<b>Total receipts</b> .....	32,938,512,700	39,706,557,952	47,739,524,339.56
Deduct net appropriation to Federal old-age and survivors insurance trust fund.....	1,425,810,000	1,097,730,000	1,582,969,759.85
Changes under proposed legislation.....			
<b>Net receipts</b> (based on existing and proposed legislation).....	31,512,702,700	38,608,827,952	46,156,554,579.71
<b>EXPENDITURES</b> (see table 4 for detail):			
National defense (tentative estimate for 1947) (see also Government corporations below).....	<sup>4</sup> 16,000,000,000	<sup>5</sup> 48,800,000,000	90,029,145,512.84
Interest on the public debt.....	5,000,000,000	4,750,000,000	3,616,686,048.31
Refunds.....	1,585,007,000	<sup>6</sup> 2,715,618,000	<sup>6</sup> 1,714,880,287.89
Veterans pensions and benefits.....	4,207,779,400	3,346,815,000	2,043,872,734.13
International finance (based on existing and proposed legislation) (see also Government corporations below).....	1,754,000,000	2,512,500,000	
Aids to agriculture.....	501,496,100	466,238,938	602,351,648.75
<b>Social security, relief, and retirement:</b>			
Social security program.....	593,639,200	538,480,000	476,365,111.49
Work relief.....	7,100,000	12,330,500	4,640,335.27
Retirement funds.....	453,312,000	606,567,600	505,579,500.00
<b>General public works program:</b>			
Highways and airports.....	316,606,000	145,456,000	41,698,418.03
Rivers and harbors.....	110,120,000	79,620,000	55,789,374.47
Flood control and reclamation (including power).....	408,581,500	398,388,800	161,518,328.69
Veterans.....	130,000,000	55,000,000	15,799,142.62
Housing.....	90,000,000	100,000,000	
Other general public works.....	27,598,500	52,545,900	15,779,308.45
<b>General government:</b>			
Legislative branch.....	36,603,600	35,873,000	28,893,273.21
The Judiciary.....	16,556,400	14,485,600	13,006,336.70
Executive Office of the President.....	5,123,100	3,187,000	2,449,629.06
Civil departments and agencies.....	1,500,450,089	1,244,542,797	1,069,652,796.84
Post Office Department (general fund).....	9,154		486,898.79
District of Columbia (Federal contribution).....	6,000,000	6,000,000	6,000,000.00
Expenditures from anticipated supplemental appropriations.....	875,000,000	1,350,000,000	
Expenditures based on proposed legislation (excluding international finance).....	1,500,000,000	250,000,000	
Statutory public debt retirement.....			2,000.00
<b>Total expenditures</b> (based on existing and proposed legislation).....	35,124,982,043	67,393,679,135	100,404,596,685.54
<b>Excess of expenditures</b> .....	3,612,279,343	28,784,851,183	53,948,042,105.83
<b>CHECKING ACCOUNTS OF GOVERNMENT CORPORATIONS AND CREDIT AGENCIES WITH THE TREASURER OF THE UNITED STATES</b>			
<b>NET EXPENDITURES FROM CHECKING ACCOUNTS</b> (based on existing legislation) (see table 9 for detail):			
National defense.....	<sup>*</sup> \$1,000,000,000	\$200,000,000	\$472,033,180.28
International finance.....	1,000,000,000	101,000,000	<sup>*</sup> 164,811.36
Redemption of obligations in the market.....	67,000,000	230,000,000	1,552,733,547.88
Other activities.....	735,000,000	<sup>*</sup> 466,000,000	<sup>*</sup> 846,218,782.69
<b>Net expenditures</b> (based on existing legislation).....	802,000,000	65,000,000	1,178,383,134.11

<sup>\*</sup> Excess of credits, deduct.

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> Includes refundable excess-profits taxes estimated at \$761,100,000.

<sup>3</sup> Assumes that the reduction in tax rates which becomes effective 6 months after the termination of hostilities will not take place in time to affect tax collections during fiscal year 1947.

<sup>4</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amount shown for 1947 is tentative.

<sup>5</sup> Includes estimated expenditures from anticipated supplemental appropriations.

<sup>6</sup> Includes transfers to public debt accounts for excess-profits tax refund bonds issued.

TABLE 1—Continued  
BUDGET SUMMARY OF RECEIPTS AND EXPENDITURES—Continued

Description	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>TRUST ACCOUNTS</b>			
<b>RECEIPTS</b> (based on existing legislation) (see table 10 for detail):			
<b>Unemployment trust fund:</b>			
Deposits by States.....	\$1,001,400,000	\$1,055,500,000	\$1,256,002,876.17
Deposits by Railroad Retirement Board and other receipts.....	238,790,571	251,371,803	242,805,514.93
Transfers from general and special accounts.....	7,952,730	9,617,970	8,948,213.00
<b>Federal old-age and survivors insurance trust fund:</b>			
Net appropriation from general account receipts.....	1,425,810,000	1,097,730,000	1,282,969,759.85
Interest on investments.....	165,006,569	147,276,473	123,853,998.15
<b>Veterans life insurance funds:</b>			
Premiums and other receipts.....	551,881,000	1,110,172,000	1,108,093,913.11
Transfers from general and special accounts.....	169,535,000	1,228,000,000	1,116,524,685.43
<b>Federal employees' retirement funds:</b>			
Deductions from employees' salaries and other receipts.....	280,387,723	330,795,062	360,474,278.59
Transfers from general and special accounts.....	222,416,800	247,316,800	196,762,500.00
<b>Railroad retirement account:</b>			
Interest on investments.....	24,015,000	19,874,000	15,240,493.19
Transfers from general and special accounts.....	230,895,200	359,250,800	308,817,000.00
<b>Other trust accounts:</b>			
Transfers from general and special accounts.....	6,000,000	6,000,000	* 3,105,953.25
Miscellaneous trust receipts.....	333,765,180	821,737,152	1,041,223,631.22
<b>Total receipts</b> (based on existing legislation).....	4,657,855,773	6,654,642,060	7,058,610,910.39
<b>EXPENDITURES</b> (based on existing legislation) (see table 11 for detail):			
<b>Unemployment trust fund:</b>			
Investments in United States securities.....	238,143,301	311,489,773	1,437,173,400.00
Withdrawals by States and other expenditures.....	1,010,000,000	1,005,000,000	71,277,332.93
<b>Federal old-age and survivors insurance trust fund:</b>			
Investments in United States securities.....	1,183,816,569	951,697,753	1,137,410,920.00
Benefit payments.....	407,000,000	323,000,000	239,833,904.85
<b>Veterans life insurance funds:</b>			
Investments in United States securities.....	437,301,000	2,043,832,000	2,046,526,289.50
Insurance losses and refunds.....	284,115,000	294,340,000	152,671,355.91
<b>Federal employees' retirement funds:</b>			
Investments in United States securities.....	351,871,068	394,726,700	399,448,000.00
Annuities and refunds.....	150,933,455	186,151,399	150,628,135.30
<b>Railroad retirement account:</b>			
Investments in United States securities.....	79,000,000	218,000,000	182,000,000.00
Benefit payments.....	176,000,000	161,000,000	141,444,643.89
<b>Other trust accounts:</b>			
Investments in United States securities.....	717,910	13,799,000	* 2,390,000.00
Miscellaneous trust expenditures.....	397,391,610	733,604,953	427,765,346.12
<b>Special deposit accounts</b> (net).....	215,000,000	300,000,000	* 1,301,979,198.70
Total investments in United States securities.....	2,290,849,848	3,933,545,226	5,200,168,609.50
Total benefit payments, annuities, and other expenditures.....	2,640,440,065	3,003,096,352	* 118,358,479.70
<b>Total expenditures</b> (based on existing legislation).....	4,931,289,913	6,936,641,578	5,081,810,129.80
<b>Excess of expenditures over receipts</b> .....	273,434,140	251,999,518	
<b>Excess of receipts over expenditures</b> .....			1,976,800,780.59
<b>EFFECT OF OPERATIONS ON THE PUBLIC DEBT</b>			
<b>Public debt at beginning of year</b> .....	\$275,000,000,000	\$258,682,187,410	\$201,003,387,221.13
<b>Increase in public debt during year:</b>			
General and special accounts, excess of expenditures over receipts.....	3,612,279,343	28,784,851,183	53,948,042,105.83
Checking accounts of Government corporations and credit agencies, net expenditures.....	802,000,000	65,000,000	1,178,383,134.11
Trust accounts, excess of expenditures over receipts.....	273,434,140	251,999,518	-1,976,800,780.59
Statutory public debt retirement.....			-2,000.00
Adjustment for change in Treasury cash balance (see appendix 2).....	-8,687,713,483	-12,784,038,111	+4,529,177,729.45
<b>Increase in public debt during year</b> .....	-4,000,000,000	16,317,812,590	57,678,800,188.80
<b>Public debt at end of year</b> .....	271,000,000,000	275,000,000,000	258,682,187,409.93

\* Excess of credits, deduct.

TABLE 2

BUDGET SUMMARY OF APPROPRIATIONS AND OTHER AUTHORIZATIONS <sup>1</sup>*Based on existing and proposed legislation*

[For the fiscal years 1947, 1946, and 1945]

Description	Recommended, 1947	Actual, 1946	Actual, 1945
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
<b>Appropriations (see table 4 for detail):</b>			
National defense (tentative estimate for 1947).....	<sup>2</sup> \$12,180,542,792	<sup>3</sup> \$51,038,680,330	\$57,619,508,117.48
Interest on the public debt.....	5,000,000,000	4,750,000,000	3,621,947,584.87
Refunds.....	1,585,007,000	<sup>4</sup> 2,699,009,600	<sup>4</sup> 1,873,258,024.00
Veterans pensions and benefits.....	4,787,181,000	3,451,979,250	1,499,263,987.15
Aids to agriculture.....	486,566,000	542,139,156	791,723,994.56
Social security, relief, and retirement:			
Social security program.....	593,023,600	536,052,964	488,027,700.00
Retirement funds.....	520,649,800	539,229,800	505,579,500.00
General public works program:			
Highways and airports.....	349,214,222	73,972,778	48,111,496.00
Rivers and harbors.....	120,686,500	76,528,600	54,529,000.00
Flood control and reclamation (including power).....	427,333,250	300,485,850	73,240,550.00
Veterans.....	147,442,500	242,820,000	17,945,500.00
Housing.....		191,900,000	
Other general public works.....	13,952,800	42,366,450	15,062,000.00
General government:			
Legislative branch.....	53,464,289	51,876,084	49,561,839.48
The Judiciary.....	16,584,330	14,410,400	13,619,517.57
Executive Office of the President.....	5,195,160	2,893,585	2,655,646.63
Civil departments and agencies.....	1,522,581,113	1,071,314,168	1,122,167,620.42
District of Columbia (Federal contribution).....	6,000,000	6,000,000	6,000,000.00
Anticipated supplemental appropriations.....	875,000,000	1,350,000,000	
Tentative estimate for programs based on proposed legislation.....	1,800,000,000	250,000,000	
Statutory public debt retirement.....	592,715,154	592,870,951	587,857,961.86
<b>Total, appropriations.....</b>	<b>31,092,139,510</b>	<b>67,824,529,966</b>	<b>68,390,060,040.02</b>
<b>Reappropriations (see table 6 for detail):</b>			
National defense.....	<sup>2</sup> 7,528,148	12,262,489,478	37,205,051,975.00
Other than national defense.....	95,891,923	56,892,742	81,483,690.00
<b>Total, reappropriations.....</b>	<b>103,420,071</b>	<b>12,319,382,220</b>	<b>37,286,535,665.00</b>
<b>Contract authorizations and appropriations to liquidate contract authorizations (see table 7 for detail):</b>			
<b>New contract authorizations:</b>			
National defense.....	<sup>2</sup> 400,000,000	2,680,273,924	9,583,634,992.00
Other than national defense.....	500,000,000	861,000	506,000,000.00
<b>Total, new contract authorizations.....</b>	<b>900,000,000</b>	<b>2,681,134,924</b>	<b>10,089,634,992.00</b>
<b>Appropriations to liquidate contract authorizations:<sup>5</sup></b>			
National defense.....	<sup>2</sup> 824,838,792	4,331,076,113	16,937,430,659.00
Other than national defense.....	288,000,000	60,000,000	43,000,000.00
<b>Total, appropriations to liquidate contract authorizations.....</b>	<b>1,112,838,792</b>	<b>4,391,076,113</b>	<b>16,980,430,659.00</b>
<b>Authorizations treated as public debt transactions:</b>			
Subscriptions to the International Monetary Fund.....		<sup>6</sup> 950,000,000	
Subscriptions to the International Bank for Reconstruction and Development.....		3,175,000,000	
Subscriptions to Export-Import Bank.....		999,000,000	
Line of credit to the United Kingdom (based on proposed legislation).....		<sup>7</sup> 3,750,000,000	
<b>Total, authorizations treated as public debt transactions.....</b>		<b>8,874,000,000</b>	

<sup>1</sup> This table is explained in appendix 1.<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amount shown for 1947 is tentative.<sup>3</sup> Includes anticipated supplemental appropriations.<sup>4</sup> Includes transfers to public debt accounts for excess-profits tax refund bonds issued.<sup>5</sup> Included in "Appropriations" above.<sup>6</sup> Excludes \$1,800,000,000 to be paid from Exchange Stabilization Fund.<sup>7</sup> Excludes \$650,000,000 credit to the United Kingdom which provides for deferred payments to the United States Government for lend-lease and surplus property and involves no expenditure.

TABLE 2—Continued

## BUDGET SUMMARY OF APPROPRIATIONS AND OTHER AUTHORIZATIONS—Continued

Description	Recommended, 1947	Actual, 1946	Actual, 1945
<b>GENERAL AND SPECIAL ACCOUNTS—Continued</b>			
<b>Rescissions of appropriations and contract authorizations (see table 8 for detail):<sup>8</sup></b>			
<b>Appropriations:</b>			
National defense.....		\$53 321, 647, 381	\$3, 185, 054, 000. 00
Other than national defense.....		9, 523, 974	7, 065, 000. 00
<b>Total, rescissions of appropriations.....</b>		<b>53 331, 171, 355</b>	<b>3, 192, 119, 000. 00</b>
Appropriations to liquidate contract authorizations: National defense.....		2, 597, 185, 176	3, 100, 000, 000. 00
<b>Total, rescissions of appropriations available for obligation.....</b>		<b>50, 733, 986, 179</b>	<b>92, 119, 000. 00</b>
Contract authorizations: National defense.....		<sup>9</sup> 4, 633, 310, 473	6, 265, 000, 000. 00
<b>POSTAL ACCOUNTS</b>			
<b>Appropriations (see pp. 565-584 for detail):</b>			
Post Office Department, Washington.....	\$7, 160, 800	\$5, 814, 590	\$6, 209, 513. 00
Postal Service, field operations.....	1, 291, 078, 390	1, 052, 755, 415	1, 167, 809, 565. 08
Anticipated supplemental appropriations (estimated).....		219, 706, 832	
<b>Total, appropriations.....</b>	<b>1, 298, 239, 190</b>	<b>1, 278, 276, 837</b>	<b>1, 174, 019, 078. 08</b>
<b>TRUST ACCOUNTS</b>			
<b>Appropriations (see table 11 for detail):</b>			
Unemployment trust fund.....	\$1, 248, 143, 301	\$1, 316, 489, 773	\$1, 507, 032, 242. 29
Federal old-age and survivors insurance trust fund.....	1, 590, 816, 569	1, 245, 066, 473	1, 406, 936, 105. 37
Veterans life insurance funds.....	721, 416, 000	2, 338, 172, 000	2, 221, 144, 909. 59
Federal employees' retirement funds.....	502, 804, 523	578, 111, 862	557, 100, 545. 05
Railroad retirement account.....	254, 910, 200	379, 124, 800	324, 057, 493. 19
Other trust accounts.....	344, 000, 111	578, 593, 367	1, 100, 417, 805. 35
<b>Total, appropriations.....</b>	<b>4, 662, 090, 704</b>	<b>6, 435, 498, 275</b>	<b>7, 116, 689, 100. 84</b>

<sup>8</sup> Includes rescissions of prior year appropriations and authorizations.<sup>9</sup> Excludes estimated value of tonnage authorizations for naval construction of \$5,444,000,000 which it is proposed be revoked.

TABLE 3  
RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS <sup>1</sup>

*Based on existing legislation*

[For the fiscal years 1947, 1946, and 1945]

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Direct taxes on individuals:</b>			
Income tax:			
Current tax.....	\$11,888,000,000	\$14,866,000,000	\$18,634,286,600.77
Back tax.....	300,000,000	314,000,000	511,551,946.62
Estate tax.....	628,000,000	608,000,000	596,137,494.42
Gift tax.....	58,200,000	56,800,000	46,917,582.55
Total, direct taxes on individuals.....	12,874,200,000	15,844,800,000	19,788,893,624.36
<b>Direct taxes on corporations:</b>			
Income tax:			
Current tax.....	4,185,300,000	3,838,000,000	4,421,681,598.24
Back tax.....	403,600,000	498,300,000	458,033,782.62
Excess-profits tax:			
Current tax.....	2,983,900,000	6,791,800,000	10,111,895,400.16
Back tax.....	565,000,000	820,400,000	891,624,222.60
Declared value excess-profits tax:			
Current tax.....	39,300,000	73,800,000	117,917,203.60
Back tax.....	14,400,000	19,000,000	25,880,623.57
Capital-stock tax.....	100,000	352,300,000	371,999,130.71
Total, direct taxes on corporations.....	8,191,600,000	12,393,600,000	16,399,031,961.50
<b>Excise taxes:</b>			
Unjust enrichment tax.....	20,000	80,000	179,995.24
<b>Liquor taxes:</b>			
Distilled spirits (domestic and imported).....	1,667,900,000	1,621,100,000	1,484,303,450.46
Fermented malt liquors.....	635,700,000	638,200,000	638,682,102.13
Rectification tax.....	41,800,000	41,800,000	32,549,437.48
Wines (domestic and imported).....	51,200,000	47,200,000	47,390,796.67
Special taxes in connection with liquor occupations.....	11,900,000	11,400,000	11,438,097.18
Container stamps.....	11,900,000	11,700,000	11,213,301.59
Floor-stocks tax.....	40,000	730,000	83,343,159.15
All other.....	500,000	600,000	892,041.27
Total, liquor taxes.....	2,420,940,000	2,372,730,000	2,309,812,385.93
<b>Tobacco taxes:</b>			
Cigarettes (small).....	1,026,700,000	1,043,200,000	836,057,645.11
Tobacco (chewing and smoking).....	40,000,000	44,000,000	49,574,476.19
Cigars (large).....	46,300,000	42,500,000	36,593,490.47
Snuff.....	7,600,000	7,700,000	7,740,870.07
Cigarette papers and tubes.....	1,800,000	2,200,000	1,390,251.61
All other.....	90,000	260,000	780,355.46
Total, tobacco taxes.....	1,122,490,000	1,139,860,000	932,137,088.91
<b>Stamp taxes:</b>			
Issues of securities, bond transfers, and deeds of conveyance.....	46,400,000	40,900,000	33,157,134.53
Stock transfers.....	31,700,000	28,500,000	24,852,469.21
Playing cards.....	7,600,000	7,900,000	7,492,873.63
Silver bullion sales or transfers.....	40,000	220,000	25,037.28
Total, stamp taxes.....	85,740,000	77,520,000	65,527,514.65
<b>Manufacturers' excise taxes.....</b>			
	1,171,200,000	897,700,000	782,104,422.84
<b>Retailers' excise taxes:</b>			
Jewelry, etc.....	171,200,000	192,300,000	184,219,868.93
Furs.....	59,100,000	74,900,000	79,418,428.87
Toilet preparations.....	68,600,000	82,400,000	86,615,198.00
Luggage, handbags, wallets, etc.....	63,600,000	73,700,000	73,851,428.73
Total, retailers' excise taxes.....	362,500,000	423,300,000	424,104,924.53
<b>Miscellaneous taxes:</b>			
Telephone, telegraph, radio, and cable facilities, leases, wires, etc.....	200,200,000	221,800,000	208,018,146.35
Local telephone service.....	136,700,000	138,500,000	133,669,036.46
Transportation of oil by pipe line.....	12,900,000	13,800,000	16,286,295.17
Transportation of persons.....	212,700,000	218,100,000	234,181,651.34
Transportation of property.....	185,800,000	204,900,000	221,087,660.18
Admissions, exclusive of cabarets, roof gardens, etc.....	265,000,000	300,800,000	300,588,875.99

<sup>1</sup>This table is explained in appendix 1.

TABLE 3—Continued  
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Excise taxes—Continued</b>			
<b>Miscellaneous taxes—Continued</b>			
Cabarets, roof gardens, etc.....	\$66,300,000	\$69,600,000	\$56,877,239.29
Club dues and initiation fees.....	14,200,000	15,200,000	14,159,650.19
Leases of safe-deposit boxes.....	6,000,000	6,600,000	7,311,450.27
Use of motor vehicles and boats.....	100,000	116,400,000	129,037,159.88
Coconut and other vegetable oils processed.....	8,300,000	6,400,000	6,207,822.74
Oleomargarine, etc., including special taxes and adulterated butter.....	3,800,000	5,000,000	5,561,568.69
Sugar tax.....	66,000,000	60,600,000	73,293,966.35
Coin-operated amusement and gaming devices.....	18,000,000	18,000,000	19,100,311.80
Bowling alleys and billiard and pool tables.....	4,200,000	4,200,000	4,159,820.16
All other, including repealed taxes.....	800,000	1,000,000	1,452,903.99
<b>Total, miscellaneous taxes.....</b>	<b>1,181,000,000</b>	<b>1,391,300,000</b>	<b>1,430,893,498.85</b>
Adjustment to daily Treasury statement basis.....			-10,184,762.49
<b>Total, excise taxes.....</b>	<b>6,343,890,000</b>	<b>6,302,490,000</b>	<b>5,934,575,068.46</b>
<b>Employment taxes:</b>			
Taxes on employment by other than carriers:			
Federal Insurance Contributions Act.....	1,464,000,000	1,130,600,000	1,309,919,400.41
Federal Unemployment Tax Act.....	148,900,000	174,600,000	184,544,012.05
<b>Total.....</b>	<b>1,612,900,000</b>	<b>1,305,200,000</b>	<b>1,494,463,412.46</b>
Taxes on carriers and their employees (ch. 9, subch. B of the Internal Revenue Code).....	233,600,000	264,100,000	285,037,961.86
Railroad Unemployment Insurance Act.....	10,000,000	12,000,000	13,198,862.30
<b>Total, employment taxes.....</b>	<b>1,856,500,000</b>	<b>1,581,300,000</b>	<b>1,792,700,136.62</b>
<b>Customs.....</b>	<b>433,700,000</b>	<b>413,200,000</b>	<b>354,775,541.50</b>
<b>Miscellaneous receipts:</b>			
<b>Miscellaneous taxes:</b>			
<b>General accounts:</b>			
Immigration head tax.....	250,000	250,000	399,459.00
Tonnage tax.....	2,010,000	2,010,000	2,013,503.32
Taxes, Canal Zone.....	100,000	100,000	123,018.14
<b>Special accounts:</b>			
Federal intermediate credit banks franchise tax.....	150,000	306,000	231,011.41
Taxes on firearms, shells, and cartridges, sec. 3407, Internal Revenue Code.....	10,000,000	6,000,000	3,132,402.04
<b>Total, miscellaneous taxes.....</b>	<b>12,510,000</b>	<b>8,666,000</b>	<b>5,899,393.91</b>
<b>Assessments:</b>			
<b>General accounts:</b>			
Overtime service, Federal Communications Commission.....	4,000	3,000	3,128.91
Overtime service, marine inspection and navigation.....	70,000	75,000	75,136.97
<b>Special accounts:</b>			
Assessments, examination costs, and supervisory services for banks and corporations, Farm Credit Administration, act July 22, 1942 (56 Stat. 700).....	2,772,000	2,960,000	3,094,214.33
Revenues, Colorado River Dam fund, All-American Canal, act Dec 21, 1928 (45 Stat. 1057).....	15,000	15,000	12,072.28
Revenues, Colorado River Dam fund, Boulder Canyon project, act Dec. 21, 1928 (45 Stat. 1057).....	7,000,000	7,000,000	6,981,574.79
<b>Total, assessments.....</b>	<b>9,861,000</b>	<b>10,053,000</b>	<b>10,166,127.28</b>
<b>Fees:</b>			
<b>General accounts:</b>			
Admission fees.....	4,400	4,600	2,818.58
Admission of attorneys to practice before executive departments and establishments.....	4,500	4,500	4,110.00
Agricultural Commodities Act.....	265,000	255,000	163,493.83
Canal Zone.....	5,000	5,000	5,489.11
Clerks, United States courts.....	1,000,000	1,000,000	896,487.10
Commissions on telephone pay stations in Federal buildings.....	1,951,000	2,397,000	2,678,119.53
Consular and passport.....	3,602,000	2,921,000	1,729,272.43
Copying.....	89,000	89,000	81,229.83
Copyright.....	325,000	325,000	309,236.40
Court of Claims.....	6,000	6,000	6,259.65
Certifying railroad tariffs.....	3,000	3,000	3,406.76
Court of Customs and Patent Appeals.....	5,000	5,000	4,834.50
Customs.....	22,000	22,000	21,450.40
Fees and other charges, financing war contracts.....	9,000,000	10,000,000	11,671,059.59
Fees, sale of timber (Indians).....	175,000	185,000	183,116.27
Federal Firearms Act.....	20,000	20,000	17,452.16
Filing fees, Trust Indenture Act of 1939, Securities and Exchange Commission.....	1,800	1,800	1,400.00
Food, Drug, and Cosmetic Act, fees, secs. 606 (b) and 706.....	316,000	234,000	42,843.89

TABLE 3—Continued  
RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Miscellaneous receipts—Continued</b>			
<b>Fees—Continued</b>			
<b>General accounts—Continued</b>			
Inspection of tobacco	\$2,500	\$2,500	\$1,312.71
Immigration, registration (earned)	120,000	120,000	156,672.00
Immigration fees, cancelation of deportation proceedings	50,000	50,000	66,924.00
Inspection and grading of farm products	152,000	152,000	149,145.12
Marshals, United States courts	88,000	88,000	68,413.60
Migratory-bird hunting stamps	1,400,000	1,400,000	1,498,848.00
Naturalization (earned)	1,200,000	1,200,000	1,231,692.35
Naval stores grading	2,500	2,500	1,720.80
Navigation	216,000	216,000	215,696.20
Patent (earned)	4,200,000	4,000,000	3,777,631.87
Registration fees, correspondence courses	16,000	12,000	8,256.00
Registration, securities and exchanges	540,000	520,000	441,860.55
Registration under Neutrality Act	40,000	37,000	26,000.00
Services performed for Indians	140,000	150,000	148,217.65
Testing	225,000	225,000	197,762.19
Testing fees, enforcement of Tea Importation Act	32,000	32,000	32,098.68
The Tax Court of the United States	40,000	40,000	40,491.30
Vending machines	9,000	11,000	16,629.46
Warehouse Act	15,000	15,000	15,488.00
Water and power rights			2,439.36
Other	3,900	3,500	2,811.83
<b>Special accounts:</b>			
Fees and commissions, land offices, act June 17, 1902 (32 Stat. 388)	50,000	50,000	74,256.89
Deposits, fees, and other charges, financing war contracts	6,000,000	8,000,000	20,635,396.64
<b>Total, fees</b>	<b>31,336,600</b>	<b>33,804,400</b>	<b>46,630,845.23</b>
<b>Fines and penalties:</b>			
<b>General accounts:</b>			
Antinarcotic laws	11,500	11,500	10,499.20
Antitrust laws	700,000	500,000	452,184.37
Canal Zone	45,000	45,000	51,878.70
Customs Service	326,000	326,000	325,866.60
Emergency price control and Second War Powers Act	1,000,000	3,250,000	3,296,611.25
Enforcement of National Prohibition Act	21,500	21,500	21,568.37
Immigration and Naturalization Service	206,000	206,000	46,960.00
Internal revenue	4,000	4,000	4,785.47
Interstate Commerce Act	125,000	125,000	227,435.14
Liquidated damages	167,000	185,000	237,120.01
Navigation	78,000	78,000	88,374.20
Penalties, cotton marketing quotas, Agricultural Adjustment Act of 1938	26,000	26,000	123,551.44
Penalties, peanut marketing quotas, Agricultural Adjustment Act of 1938		65,000	30,447.50
Penalties, tobacco marketing quotas, Agricultural Adjustment Act of 1938	1,970,000	860,000	337,322.54
Penalties, wheat marketing quotas, Agricultural Adjustment Act of 1938	180,000	1,500,000	5,961,582.17
Public Health Service	200	200	126.50
Public lands and reservations	5,800	5,800	27,379.44
Treble damages, Emergency Price Control Act	12,007,000	23,008,000	20,835,181.65
Violations, air-traffic regulations	12,000	11,000	8,308.45
Violating regulations and 8-hour law of 1912	562,000	563,000	708,833.10
Violations, Federal Alcohol Administration Act	500,000	500,000	459,500.00
Violations, Fair Labor Standards Act of 1938	85,000	85,000	83,052.96
Violations, Public Contracts Act	720,000	720,000	717,914.84
Other	2,141,000	2,146,000	2,135,197.78
<b>Total, fines and penalties</b>	<b>20,893,000</b>	<b>34,242,000</b>	<b>36,197,681.68</b>
<b>Forfeitures:</b>			
<b>General accounts:</b>			
Bonds of aliens, contractors, etc.	541,000	543,000	523,105.12
Bonds under Narcotic Act	6,000	6,000	6,259.62
Bonds under National Prohibition Act	122,000	122,000	87,286.30
Bribes to United States officers	4,500	5,000	12,871.44
Excess proceeds of withheld Veterans Administration foreign checks	200,000	750,000	6,477,569.74
Customs Service	422,000	422,000	430,832.43
Effects of deserters and enlisted men	700	700	639.27
Funds and proceeds from other public property captured from the enemy	1,000,000	5,023,000	3,494,909.10
From espionage activities			4,038.00
Secret Service Division	800	800	625.23
Unclaimed funds and abandoned personal property	19,000	209,000	577,165.61
Unclaimed and abandoned merchandise	95,000	95,000	95,078.60
Unclaimed moneys and wages remaining in registry of courts	155,000	155,000	159,006.55
Unclaimed odd pennies in employees' pay roll allotment accounts for War Savings Bonds	24,200	24,400	24,068.88
Unexplained balances in cash accounts	11,400	101,000	86,855.52
Other	41,000	64,000	126,833.85
<b>Special account:</b>			
Bonds of aliens (United States securities)	5,000	5,000	2,000.00
<b>Total, forfeitures</b>	<b>2,647,600</b>	<b>7,525,900</b>	<b>11,108,145.26</b>



TABLE 3—Continued  
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Miscellaneous receipts—Continued</b>			
<b>Gifts and contributions:</b>			
<b>General accounts:</b>			
Donations to the United States.....	\$107,000	\$221,000	\$1,376,514.36
Donations to the United States for war activities.....		40,000	118,342.65
Moneys received from persons known.....	1,008,000	1,514,000	2,235,198.98
Moneys received from persons unknown.....	23,000	24,000	31,706.88
Residue of funds of quasi-governmental organizations.....	3,000	5,000	50,714.29
Return of grants, Farm Security Administration.....	6,000	14,000	65,945.19
<b>Special account:</b>			
Deposits, war contributions, act Mar. 27, 1942.....		110,200,000	1,376,505.27
<b>Total, gifts and contributions.....</b>	<b>1,147,000</b>	<b>112,018,000</b>	<b>5,254,927.62</b>
<b>Interest, exchange, and dividends:</b>			
<b>General accounts:</b>			
Dividends on shares of Federal savings and loan associations.....	35,000	50,000	93,087.25
Dividends on capital stock of Panama Railroad Co., owned by the United States.....	700,000	2,100,000	2,800,000.00
Earnings from payments to Federal Reserve banks for industrial loans.....	150,000	150,000	326,717.69
Earnings of War Finance Corporation.....			784.68
Federal control of transportation systems (repayments to appropriations).....	5,000	5,000	55,291.20
Gain by exchange.....	80,000	122,000	851,938.05
Interest earned on Commodity Credit Corporation securities.....	30,000,000	25,000,000	12,546,806.11
Interest collections of Farm Security Administration.....		1,000	3,841.47
Interest earned on Home Owners' Loan Corporation bonds.....	6,710,000	8,780,000	4,726,262.39
Interest earned on Tennessee Valley Authority securities.....	571,000	571,000	570,790.62
Interest earned on Export-Import Bank securities.....	6,411,000		
Interest earned on United States Housing Authority notes.....	3,830,000	3,830,000	5,868,901.10
Interest from Central Branch, Union Pacific Railroad.....	5,000	5,000	23,433.09
Interest on advances to Colorado River dam fund, Boulder Canyon project.....	3,250,000	5,000,000	4,500,000.00
Interest on construction costs of public works in Colon and Panama, War Department.....		19,800	32,283.44
Interest on advance payments to contractors.....	1,900,000	10,900,000	15,655,987.23
Interest on deferred collections or payments.....	3,564,000	5,676,000	3,222,700.14
Interest on emergency crop loans, Farm Credit Administration.....			95,162.13
Interest on emergency crop loans incident to removal of enemy aliens.....	2,000	5,000	18,422.42
Interest on farmers' seed and feed loans.....			325,055.93
Interest on loan to District of Columbia for black-out expenses.....			8,350.42
Interest on loans for Indian rehabilitation.....	2,000	2,000	2,383.67
Interest on funded obligations of foreign governments held by the United States under refunding agreements.....	315,000	317,000	304,227.17
Interest on Government-owned securities.....	2,155,000	2,225,000	1,653,704.57
Interest on loans, Puerto Rico Reconstruction Administration.....	35,000	25,000	19,393.95
Interest on loans, relief in stricken agricultural areas.....			1,084,602.18
Interest on loans, Rural Electrification Administration.....	16,600	15,000	8,709.91
Interest on loans to States, municipalities, etc., Federal Works Agency.....	221,000	155,000	104,370.90
Interest on public deposits.....	369,000	440,000	607,567.15
Loans to railroads after termination of Federal control (repayments to appropriations).....	75,000	75,000	98,711.30
Interest and premiums on obligations of Reconstruction Finance Corporation.....	88,550,000	86,800,000	82,596,128.98
Military and naval insurance, Veterans Administration, premiums on term insurance (repayments to appropriations).....	80,000	80,000	87,001.09
Interest on securities received from Reconstruction Finance Corporation.....	1,000	1,000	810.00
Interest and profits on Federal Farm Mortgage Corporation bonds.....	126,000	1,098,000	2,242,010.77
Other.....	100	100	842.26
<b>Special account:</b>			
Interest and profits on investments, Pershing Hall Memorial fund.....	5,000	5,000	4,933.70
<b>Total, interest, exchange, and dividends.....</b>	<b>149,163,700</b>	<b>153,452,900</b>	<b>140,541,512.96</b>
<b>Mint receipts:</b>			
<b>General accounts:</b>			
Profits on coinage, bullion, deposits, etc.....	10,646,000	35,505,000	46,402,871.99
Seigniorage.....	111,000,000	84,500,000	77,593,501.90
<b>Total, mint receipts.....</b>	<b>121,646,000</b>	<b>120,005,000</b>	<b>123,996,373.89</b>
<b>Permits, privileges, and licenses:</b>			
<b>General accounts:</b>			
Alaska fund.....	175,000	175,000	184,875.35
Business concessions.....	697,000	958,000	908,352.79
Immigration reentry permits (earned).....	30,000	30,000	36,570.05
Licenses under Federal Power Act.....	161,000	161,000	161,621.42
Permits to enter national parks.....	1,733,000	796,000	386,339.88
Permits, fishing and hunting.....	27,000	27,000	28,528.87
Permits to operate motor vehicles.....			* 1,005.50
Power permits.....	23,000	24,000	21,636.93
Revenues, Washington National Airport.....	600,000	550,000	576,910.12
Rights-of-way on and occupancy of public lands and reservations.....	25,000	25,000	27,128.98
Other.....	300	300	325.54

\* Excess of credits, deduct.

TABLE 3—Continued  
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Miscellaneous receipts—Continued</b>			
Permits, privileges, and licenses—Continued			
Special accounts:			
Licenses under Federal Power Act.....	\$214,000	\$211,000	\$214,038.57
Receipts under Grazing Act, June 28, 1934.....	520,000	520,000	500,330.61
Revenues, Indian Arts and Crafts Board.....	100	100	89.00
Revenues, purchase of lands and other property, Mammoth Cave National Park.....	15,000	15,000	3,458.24
Total, permits, privileges, and licenses.....	4,220,400	3,492,400	3,049,200.85
Reimbursements:			
General accounts:			
Auditing accounts of American Red Cross.....	20,000	30,000	28,155.29
Bankruptcy Act, Interstate Commerce Commission.....	7,300	7,100	4,946.72
Cable and radio messages.....	25,000	25,000	23,013.57
Savings, communication services.....			310,629.30
Collections under Cotton Standards Act.....	260,000	260,000	257,926.85
Collections under Grain Standards Act.....	85,000	85,000	71,668.60
Compensation received by Federal employees from private sources.....	300	300	375.02
Construction charges (Indian Service).....	22,000	22,000	12,473.37
Cost of administration, Federal Power Act.....	633,000	500,000	610,866.90
Cost of handling penalty mail.....	17,693,000	18,130,000	10,749,011.34
Costs from estates of deceased Indians.....	45,000	45,000	45,410.08
Court costs.....	286,000	287,000	284,490.63
By District of Columbia for advances for acquisition of lands under sec. 4, act May 29, 1930, as amended.....	150,000	122,000	1,733,524.00
By District of Columbia for share of expenses of U. S. District Courts and Court of Appeals.....	850,000	850,000	972,091.62
Deductions from awards of Mixed Claims Commission, United States and Germany, to cover reimbursement for settlement of War Claims Act of 1928.....			9,271.58
Maintenance of District of Columbia inmates in Federal penal and correctional institutions.....	200,000	200,000	219,401.66
Expenses, miscellaneous.....	157,000	214,000	312,725.79
Expenses for bringing home interned American citizens.....	50,000	125,000	115,555.18
Excess cost over contract price.....	469,000	669,000	* 2,580,514.96
Excess premium for increased production of strategic materials.....		50,000	88,987.81
Excessive profits on renegotiated contracts.....	190,000,000	785,000,000	2,040,925,653.37
Excess witness fees.....	300	300	338.68
Government property lost or damaged.....	1,790,000	13,847,000	16,838,831.64
Government property lost or damaged, National Guard.....	1,000	1,000	1,407.35
Hospitalization charges and expenses.....	136,000	131,000	155,765.39
Inspection of perishable food and farm products.....	337,000	335,000	363,182.59
Jury service.....	44,000	52,000	58,601.33
Loss of continuous discharge books, etc., Marine Inspection and Navigation.....	9,000	10,000	11,071.00
Maintenance and irrigation charges, irrigation systems, Indian Service.....	843,000	843,000	838,605.77
Of appropriations made for Indian tribes.....	215,000	215,000	257,028.43
Refund on royalties.....	3,500,000	15,600,000	18,427,006.53
Refund of terminal leave compensation.....	103,000	580,000	239,231.73
Refund on enlistment allowances and clothing bounties.....			3,935.32
Refund, State and local taxes.....	90,000	91,000	92,461.85
Refund on empty containers.....	868,000	1,076,000	2,608,558.88
Reimbursements for expenses, American Mexican Claims Commission.....	100,000	150,000	72,606.86
Reimbursement for emergency conservation work, profits on sales of land or its products.....			1,063,758.62
Reimbursement on account of reimbursable construction costs, water conservation and utilization projects, act of Oct. 14, 1940, as amended.....	11,000	10,000	11,244.32
Revenues, power system, Flathead Reservation, Mont.....	225,000	225,000	218,814.69
Reimbursements from Federal Reserve Banks:			
Contingent expenses.....	2,000	1,000	1,640.46
Salaries.....	98,000	85,000	73,969.53
Repairs of Rock Island Bridge, Rock Island, Ill.....	10,000	21,000	9,939.21
Salaries (unauthorized services).....	900	21,000	26,930.80
Services and expenses, reverse lend-lease.....		5,000,000	1,970,724.73
Settlement of claims against various depositors.....	128,000	179,000	162,797.58
Surplus postal revenues.....		32,747,252	188,102,579.00
Return of butter subsidy payments.....		1,500,000	
Transportation.....	2,001,000	4,636,000	5,721,934.24
Other.....	3,422,000	8,473,000	28,636,405.07
Special accounts:			
Collections, reclamation fund.....	25,500,000	19,500,000	12,687,966.50
Reimbursements, defense aid:			
Agricultural, industrial, and other commodities.....	204,000,000	338,137,000	216,100,809.14
Aircraft and aeronautical material.....	10,000	20,000	15,798.69
Facilities and equipment.....			* 590.40
Ordnance and ordnance stores.....			* 36.37
Services and expenses.....	125,000	350,000	461,697.63
Tanks and other vehicles.....			78,810.00
Vessels and other watercraft.....			* 6,405.22
Total, reimbursements.....	454,551,800	1,250,487,952	2,549,203,094.29

\* Excess of credits, deduct.

TABLE 3—Continued  
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Miscellaneous receipts—Continued</b>			
Rents and royalties:			
General accounts:			
Ground rent.....	\$83,000	\$90,000	\$80,887.72
Pipe-line rentals.....	15,000	15,000	15,000.00
Receipts from potash deposits, royalties, and rentals.....	60,000	60,000	65,462.86
Receipts under mineral leasing acts.....	1,200,000	1,200,000	996,117.16
Receipts for range improvements.....	260,000	260,000	250,206.20
Receipts from use and occupancy of agricultural labor supply centers, camps, and facilities.....	300,000	800,000	779,802.57
Rent of docks, wharves, and piers.....	605,000	712,000	774,880.35
Rent of equipment.....	40,092,000	54,127,000	55,231,614.48
Rent of camp and house sites.....	2,500	2,500	23,202.69
Rent on low-cost housing projects.....			23,684.68
Rent of land.....	2,240,000	1,807,000	1,833,569.14
Rent of public buildings, grounds, etc.....	4,599,000	4,078,000	4,309,795.15
Rent of telegraph and telephone facilities.....	99,000	102,000	102,943.35
Rent of water-power sites.....	117,000	117,000	112,939.07
Rental of films leased.....		50,000	80,357.97
Rental of airplanes.....	200,000	300,000	344,198.00
Rentals of tenant farms, Puerto Rico Reconstruction Administration.....	100,000	80,000	95,539.01
Rental or operation of property, defense housing.....	7,047,000	8,540,000	4,558,337.40
Rental of surplus personal property.....	3,690,000	6,550,000	49,736.33
Rental of surplus real property.....	99,178,000	16,868,000	5,828.08
Bonuses, rentals and royalties, all other.....	2,000	18,000	2,315.00
Rentals from property, etc., under foreclosure proceedings, Farm Security Administration.....			224.95
Rental or operation of community facilities, defense public works, Federal Works Agency.....	10,000	25,000	79,321.11
Royalties on coal leases in Alaska.....	16,000	16,000	15,967.22
Royalties on machines financed by the Defense Plant Corporation.....			° 102,586.64
Royalties, naval petroleum reserves, California.....	450,000	450,000	492,280.43
Royalties on oil, gas, etc.....	210,000	210,000	220,206.58
Royalties from oil, gas, sulphur, or other minerals, national wildlife refuges.....	20,000	20,000	25,640.62
Other.....	1,762,000	1,959,000	1,798,195.09
Special accounts:			
Deposits, rents, national defense housing projects (emergency fund for the President).....	30,000	44,000	16,014.59
Deposits, rents, national defense housing projects (United States Housing Authority).....	25,000	30,000	48,806.82
Deposits, operating fund, United States Housing Act of 1937.....			9,900,000.00
Potash deposits, royalties and rentals, act of Oct. 2, 1917.....	55,000	55,000	52,606.46
Receipts from leases of flood control lands.....	340,000	340,000	132,034.74
Receipts under mineral leasing acts.....	10,799,000	10,799,000	8,965,054.41
Receipts from mineral deposits, lands purchased for Indians in Oklahoma.....	8,000	8,000	7,046.55
Receipts from potash deposits, royalties and rentals.....	540,000	540,000	589,165.62
<b>Total, rents and royalties.....</b>	<b>174,154,500</b>	<b>110,272,500</b>	<b>91,976,395.76</b>
Sales of Government products:			
General accounts:			
Agricultural products, including livestock and livestock products.....	389,000	493,000	813,233.99
Card indexes, Library of Congress.....	350,000	350,000	333,721.42
Dairy products.....	111,000	107,000	104,977.82
Donated scrap aluminum.....	500	1,000	10,625.11
Electric current, power plant, Coolidge Dam, Ariz.....	350,000	350,000	317,047.53
Electric current, Colorado River irrigation project, Arizona.....	30,000	30,000	27,930.86
Electric current.....	232,000	232,000	240,897.78
Films.....	60,000	65,000	123,964.71
Heat, light, power, and water.....	284,000	384,000	337,231.06
Ice.....	201,000	241,000	212,917.07
Loose cotton samples.....	150,000	150,000	135,070.60
Migratory Bird Conservation Act, receipts credited to the general fund.....	214,000	207,000	183,846.49
Occupational therapy products.....	84,000	85,000	82,910.15
Old condemned and surplus property, Navy Department.....	2,000,000	3,000,000	3,020,528.10
Photo duplications.....	127,000	88,000	45,902.67
Plans and specifications.....	4,000	4,000	3,703.78
Proceeds, activities fund, United States naval prisons.....	30,000	30,000	34,250.00
Products from development of guayule and other rubber-bearing plants.....	350,000	175,000	2,945.90
Public documents, charts, maps, etc.....	3,633,000	4,096,000	4,324,488.56
Public timber.....	56,000	58,000	72,284.25
Sale of crude oil and other petroleum products from Naval Petroleum Reserve No. 1 (Elk Hills).....		8,168,000	4,420,118.02
Sale of hides, Federal Surplus Commodities Corporation.....			349,493.62
Sale and transfer of Government property, Federal property utilization program.....	4,547,000	5,282,000	29,597,587.85
Sale and transmission of electric energy:			
Danison Dam project, Oklahoma-Texas.....	800,000	800,000	224,859.50
Norfolk Dam project, Arkansas.....	600,000	600,000	183,141.38
Scrap and salvaged materials, condemned stores, waste paper, refuse, etc.....	17,561,000	58,611,000	74,210,138.48
Seal and fox skins and furs.....	1,270,000	1,315,000	681,104.72
Seeds.....			833.44
Stores.....	2,514,000	1,553,000	1,111,740.95
Steam.....	502,000	602,000	135,375.17

° Excess of credits, deduct.

TABLE 3—Continued  
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Miscellaneous receipts—Continued</b>			
Sales of Government products—Continued			
General accounts—Continued			
Subsistence (meals, rations, etc.).....	\$ 1,043,000	\$1,508,000	\$2,552,372.74
Unserviceable Civilian Conservation Corps property.....	6,500	14,000	27,524.41
Water.....	287,000	287,000	258,746.03
Other.....	41,537,000	52,329,000	61,848,290.78
Special accounts:			
Deposits, sale and transmission of electric energy:			
Bonneville project, Oregon.....	13,475,000	23,300,000	20,464,508.85
Fort Peck project, Montana.....	300,000	280,000	175,276.27
Denison Dam project, Texas.....	-----	-----	21,000.00
Norfolk Dam project, Arkansas and Missouri.....	-----	-----	79,000.00
Deposits, sale of goods and commodities, War Relocation Authority, act July 25, 1942 (56 Stat. 710).....	-----	-----	94,373.78
Proceeds, publication and sale of Victory Magazine, Office of War Information.....	-----	139,000	213,975.97
Receipts from production and sale of helium, etc., Bureau of Mines.....	95,000	125,000	142,534.72
Receipts under Migratory Bird Conservation Act.....	91,000	118,000	100,263.85
Sale of water, sec 40 (d), Mineral Leasing Act of 1920.....	1,300	1,300	839.56
Sale of historical and educational material, Northwest Territory Celebration Commission.....	-----	-----	* 5,312.93
<b>Total, sale of Government products.....</b>	<b>93,315,300</b>	<b>165,178,300</b>	<b>207,316,265.01</b>
Sales of services:			
General accounts:			
Copies of hearings.....	1,600	2,600	2,664.00
Earnings by United States transports.....	700,000	1,035,000	1,030,971.66
Earnings from business operations.....	1,696,000	1,430,000	2,071,083.12
Earnings, miscellaneous facilities of national parks and monuments.....	-----	-----	3,635.20
Fumigating and disinfecting.....	37,000	37,000	* 10,888.16
Laundry and dry-cleaning operations.....	25,040,000	40,040,000	40,883,325.35
Medical, dental, and hospital services.....	15,000	19,800	97,385.41
Livestock breeding service.....	600	1,100	1,433.90
Overhead charges on sales of services or supplies (War and Navy Departments).....	1,900,000	2,100,000	3,568,764.70
Professional and scientific.....	20,700	700	1,235.80
Quarantine charges (fumigation, disinfection, inspection, etc., of vessels).....	100,000	100,000	102,477.09
Quarters, subsistence, and laundry service.....	3,053,000	3,666,000	3,523,527.37
Radio service.....	47,000	52,000	107,800.62
Services of civilian internees and prisoners of war.....	1,000,000	30,000,000	34,286,909.35
Services of conscientious objectors.....	-----	-----	236.33
Storage and other charges.....	91,000	92,000	91,872.45
Telephone and telegraph.....	641,000	838,000	692,735.62
Tolls, Panama Canal.....	12,000,000	11,000,000	7,222,578.38
Transportation service.....	2,500,000	3,501,000	6,408,380.17
Work done for individuals or corporations.....	2,481,000	3,005,000	2,607,287.94
Other.....	508,000	1,050,000	1,000,668.60
Special accounts:			
Alaska Railroad fund receipts.....	5,050,000	6,630,000	10,531,526.32
Collections for laundry service, Naval Academy.....	430,000	434,000	339,864.09
<b>Total, sales of services.....</b>	<b>57,311,900</b>	<b>105,034,200</b>	<b>114,565,475.31</b>
Sundry receipts:			
General accounts:			
Forest reserve fund.....	10,148,000	10,510,000	10,587,338.51
Special accounts:			
Deposits, postal funds, Canal Zone.....	394,000	396,000	550,642.32
Forest reserve fund.....	-----	9,000	214,617.46
Forest reserve fund, roads and trails for States (10 percent).....	1,560,000	1,600,000	1,602,175.18
Forest reserve fund, payments to States (25 percent).....	3,900,000	4,001,000	4,005,437.97
Receipts for acquisition of lands.....	392,000	-----	* 453,895.92
<b>Total, sundry receipts.....</b>	<b>16,394,000</b>	<b>16,516,000</b>	<b>16,501,315.52</b>
Deposits for defense aid:			
Special account:			
Deposits for defense aid, sec. 6 (b), act Mar. 11, 1941.....	25,000	175,075,000	33,713,131.37
Repayments of investments:			
General accounts:			
Collections, insured loans, Federal Housing Administration.....	500,000	750,000	878,352.30
Construction costs of public works in Colon and Panama.....	-----	28,000	56,376.96
Lapsed appropriations.....	3,006,000	3,429,000	3,047,350.52
Loans to railroads after termination of Federal control, etc.....	-----	-----	25,535.00
Principal on securities received from Reconstruction Finance Corporation under act Feb. 24, 1938.....	5,000	32,000	10,000.00
Principal payments on loans, Puerto Rican Hurricane Relief Commission.....	120,000	122,000	132,139.18
Principal payments on low-cost houses, Virgin Islands.....	200	200	275.25

\* Excess of credits, deduct.

TABLE 3—Continued  
RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Miscellaneous receipts—Continued</b>			
Repayments of investments—Continued			
General accounts—Continued			
Principal of bonds of foreign governments under funding agreements: Finland.....	\$100,000	\$97,000	\$99,272.63
Principal on loan to District of Columbia for black-out expenses.....			901,731.15
Proceeds from submarginal land program, Farm Tenant Act (75 percent).....	435,000	420,000	719,813.02
Proceeds, sale of securities, Public Works Administration.....			2,056,382.99
Repayment of advances to Colorado River Dam fund, Boulder Canyon project.....	2,500,000	1,000,000	8,000,000.00
Repayment of loans to veterans for transportation.....			15.05
Repayment of principal on account of flood and windstorm loans.....	600,000	700,000	839,382.58
Repayment of principal on loans for Indian rehabilitation.....	3,500	3,500	3,420.26
Repayment of principal on emergency crop loans, Farm Credit Administration.....	100,000	200,000	226,037.19
Repayment of principal, emergency crop production loans, Farm Credit Administration.....	2,650,000	4,050,000	755,251.31
Repayment of principal on account of loans, Rural Electrification Administration.....	95,000	68,000	54,352.36
Repayment of principal on account of loans, Puerto Rico Reconstruction Administration.....	50,000	115,000	101,859.97
Repayment of principal on account of loans, Farm Security Administration.....			* 5,495.52
Repayment of principal on account of loans to States, municipalities, etc., defense public works.....	565,000	490,000	654,260.54
Repayment of principal on emergency crop loans incident to removal of enemy aliens.....	20,000	40,000	132,099.90
Return of advances, Eastern Massachusetts Street Railway.....	1,200	1,200	1,525.01
Return of relief moneys furnished American citizens in territories and island possessions.....			25.00
Repayment of principal on account of loans to States, municipalities, etc., Public Works Administration, FWA.....	500,000	400,000	
Sale of chattels, Farm Security Administration.....		2,000	4,257.67
Repayment and recoveries, emergency relief, act Dec. 17, 1941 and July 12, 1943.....	20,000	24,000	61,196.17
Repayments on account of rural rehabilitation loans.....	16,400,000	25,300,000	37,665,436.84
Repayments of subscriptions to capital stock, Smaller War Plants Corporation.....	50,000,000	100,000,000	
Repayment of subscriptions to preferred and income shares, Federal savings and loan associations.....	450,000	473,000	2,072,300.00
Repayment of principal on orchard rehabilitation loans.....			770.00
Repayment of loans to students, Federal Security Agency.....	500,000	380,000	273,496.77
Repayment and recoveries, Public Works.....			13,271.05
Representation of interests of foreign government growing out of hostilities in Europe.....		3,000	1,832.68
Special accounts:			
Crop production loan funds, act Jan. 22, 1932.....	1,000,000	2,000,000	2,152,814.07
Receipts from submarginal land program, Farm Tenant Act.....	145,000	140,000	* 167,819.74
Total, repayment of investments.....	79,765,900	140,267,900	60,768,518.16
Sales of public lands:			
Special account:			
Sale of public land, reclamation fund (80 percent).....	100,000	100,000	184,399.43
Sales of Government property:			
General accounts:			
Capital equipment (trucks, horses, cars, machinery, furniture and fixtures, and other capital equipment).....	10,669,000	43,621,000	15,101,442.35
Disposition of proceeds (Homes Conversion Program).....	500,000	500,000	
Laud and buildings.....	34,180,000	14,130,000	4,233,001.51
Lands, etc., on account of military post construction fund.....		500	4,822.99
Office material, etc.....			484.10
Ordnance material, War.....	12,500,000	15,000,000	9,544,116.01
Proceeds of Fort Hall irrigation and water system, Idaho.....	1,500	1,500	1,227.44
Proceeds of sales of vessels for the Coast Guard.....			846.50
Sale of town lots, Alaska.....	500	500	296.00
Standing timber, Alaska.....	10,000	10,000	9,364.96
Surplus personal property.....	1,500,000,000	575,000,000	107,537,498.70
Surplus real property.....	450,000,000	75,000,000	613,998.63
Surplus war supplies.....			700,000.00
Special accounts:			
Coos Bay Wagon Road grant fund.....	30,000	30,000	30,500.69
Oregon and California laud grant fund.....	1,600,000	1,600,000	1,732,773.40
Proceeds, operation of commissaries, Division of Mental Hygiene, Public Health Service.....	80,000	75,000	55,530.00
Proceeds of town sites, lots, Reclamation Service.....	8,000	8,000	7,926.68
Sale of reserve lands, reclamation projects.....			262.50
Total, sales of Government property.....	2,009,579,000	724,976,500	139,574,092.46
Total, miscellaneous receipts.....	3,238,622,700	3,171,167,952	3,596,646,896.08
Adjustment to daily Treasury statement basis.....			-127,098,888.96
Total, miscellaneous receipts.....	3,238,622,700	3,171,167,952	3,469,548,007.12
Total, receipts.....	32,938,512,700	39,706,557,952	47,739,524,339.66
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund.....	1,425,810,000	1,097,730,000	1,282,969,759.85
Net receipts, general and special accounts.....	31,512,702,700	38,608,827,952	46,456,554,579.71

\* Excess of credits, deduct.

TABLE 4  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS <sup>1</sup>

By function and organization unit

[For the fiscal years 1947, 1946, and 1945]

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>NATIONAL DEFENSE:</b>						
<b>War Department:</b>						
Military functions <sup>2</sup> .....	\$7,100,000,000	\$21,496,902,030	\$15,437,012,094.97	\$7,994,912,000	\$27,995,019,118	\$49,688,659,386.32
Civil functions (classified as national defense).....	3,396,000	2,306,540	1,736,596.12	3,188,000	2,401,882	1,941,542.81
Panama Canal.....	1,118,000	810,600		1,900,000	2,579,000	1,506,096.86
Total.....	7,104,514,000	21,500,019,170	15,438,748,691.09	8,000,000,000	28,000,000,000	49,692,107,025.99
Adjustment to daily Treasury statement basis.....						+647,265,543.37
Total, War Department.....	7,104,514,000	21,500,019,170	15,438,748,691.09	8,000,000,000	28,000,000,000	50,339,372,569.36
<b>Navy Department <sup>3</sup>:</b>						
Adjustment to daily Treasury statement basis.....	4,500,000,000	23,477,816,064	29,514,079,601.49	5,000,000,000	14,700,000,000	30,127,635,917.52
Total, Navy Department.....	4,500,000,000	23,477,816,064	29,514,079,601.49	5,000,000,000	14,700,000,000	30,047,152,135.15
<b>Executive Office of the President:</b>						
Executive Office proper.....					124,500	110,558.91
Bureau of the Budget.....		445,300	879,800.00		458,500	697,700.03
National Resources Planning Board.....						61.38
President's Committee for Education of Men Demobilized from the Armed Forces.....						260.48
Committee for Congested Production Areas.....			300,000.00		2,350	246,366.14
War agencies <sup>2</sup> .....	166,100,000	908,627,233	1,219,865,318.07	1,059,514,000	1,776,798,850	2,669,466,928.69
Miscellaneous.....			36.26			
Total.....	166,100,000	909,072,533	1,221,045,154.33	1,059,514,000	1,777,384,200	2,670,521,875.63
Adjustment to daily Treasury statement basis.....						+10,934,078.62
Total, Executive Office of the President.....	166,100,000	909,072,533	1,221,045,154.33	1,059,514,000	1,777,384,200	2,681,455,954.25
<b>Emergency funds appropriated to the President.....</b>		3,950,000,000	4,022,470,725.53	( <sup>3</sup> )	( <sup>4</sup> )	( <sup>3</sup> )
<b>Independent offices:</b>						
American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas.....		40,000	40,000.00	4,000	43,000	34,488.69
Civil Service Commission.....		6,032,000	11,196,048.75	400,000	4,380,000	10,892,403.79
Federal Communications Commission.....		2,430,000	4,191,179.45	192,000	1,880,000	4,079,258.35
Federal Power Commission.....		110,000	600,000.00		127,500	543,394.88
General Accounting Office.....						12,966.75
Interstate Commerce Commission.....		231,000	338,000.00	11,000	236,000	272,051.93
National Advisory Committee for Aeronautics.....					111,000	
National Archives.....					35,000	* 5,881.33
National Capital Housing Authority.....				* 250,000	* 347,000	105,585.32
National Labor Relations Board.....		965,500	825,000.00	55,000	734,000	769,360.29
Office of War Mobilization and Reconversion <sup>2</sup> .....	380,000,000	213,955,400	1,198,488.00	246,904,000	124,510,000	861,459.45
Railroad Retirement Board.....						1,467.85
Selective Service System <sup>2</sup> .....		52,000,000	62,501,534.59		49,040,000	60,891,486.42
Smithsonian Institution.....						11,835.41
Tennessee Valley Authority.....						* 184,269.66
United States Employees' Compensation Commission.....			346,000.00			237,351.53
United States Maritime Commission.....			6,766,000,000.00	300,000,000	1,055,000,000	3,526,903,216.72
Veterans Administration.....						87.23
Total.....	380,000,000	275,763,900	6,847,236,250.79	547,316,000	1,235,749,500	3,605,426,263.62
Adjustment to daily Treasury statement basis.....						-302,471,036.03
Total, independent offices.....	380,000,000	275,763,900	6,847,236,250.79	547,316,000	1,235,749,500	3,302,955,227.59
<b>Federal Loan Agency.....</b>						
Adjustment to daily Treasury statement basis.....						* 468,865.01
Total, Federal Loan Agency.....						+119,114.40
Total, Federal Loan Agency.....						* 349,750.61

\* Excess of credits, deduct.

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

<sup>3</sup> Expenditures are shown under the various agencies to which funds are allocated.

TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>NATIONAL DEFENSE—Continued</b>						
<b>Federal Security Agency:</b>						
Office of Education.....		\$384,900	\$15,541,700.00		\$756,000	\$47,687,917.51
Public Health Service.....		78,766,000	76,125,000.00	\$1,567,000	62,104,000	74,526,205.42
Office of the Administrator:						
National Youth Administration.....						111,647.52
Other.....		511,000	1,550,000.00	375,000	2,719,000	3,033,654.46
Total.....		79,655,900	93,216,700.00	1,942,000	65,579,000	125,359,424.91
Adjustment to daily Treasury statement basis.....						-2,591,224.08
Total, Federal Security Agency.....		79,655,900	93,216,700.00	1,942,000	65,579,000	122,768,200.83
<b>Federal Works Agency:</b>						
Office of the Administrator.....						5,313.36
Public Buildings Administration.....				2,741,000	1,770,000	842,837.26
Public Roads Administration.....	\$17,838,792	48,000,000	77,000,000.00	30,400,000	61,144,500	56,521,759.83
Bureau of Community Facilities.....		20,000,000	32,000,000.00	19,800,000	69,700,000	119,252,342.83
Total.....	17,838,792	68,000,000	109,000,000.00	52,941,000	132,614,500	176,622,253.28
Adjustment to daily Treasury statement basis.....						+8,547,085.84
Total, Federal Works Agency.....	17,838,792	68,000,000	109,000,000.00	52,941,000	132,614,500	185,169,339.12
<b>National Housing Agency:</b>						
Adjustment to daily Treasury statement basis.....			99,373,000.00	16,185,000	59,720,000	104,933,477.43
Total, National Housing Agency.....			99,373,000.00	16,185,000	59,720,000	-35,060,298.32
<b>Department of Agriculture:</b>						
Bureau of Agricultural Economics.....						1,258.82
Office of Foreign Agricultural Relations.....						8,820.06
Agricultural Research Administration: Bureau of Entomology and Plant Quarantine.....						991.87
Forest Service.....						2,782.38
Emergency rubber project.....				965,000	4,276,000	4,756,038.10
Production and Marketing Administration.....		39,986,472	50,700,000.00	8,133,000	29,551,500	43,917,024.49
Defense aid (lend-lease).....				200,000,000	850,000,000	1,173,048,833.70
United Nations Relief and Rehabilitation Administration.....				600,000,000	450,000,000	10,970,327.72
Farm Security Administration.....					300	22,524.33
Miscellaneous.....				836,000	4,870,200	684,212.23
Total.....		39,986,472	50,700,000.00	809,934,000	1,338,698,000	1,233,412,813.70
Adjustment to daily Treasury statement basis.....						-24,863,944.42
Total, Department of Agriculture.....		39,986,472	50,700,000.00	809,934,000	1,338,698,000	1,208,548,869.28
<b>Department of Commerce:</b>						
Office of the Secretary.....		75,000	125,000.00	18,000	664,000	1,161,550.70
Bureau of the Census.....						183,165.26
Office of Surplus Property.....						2,465,038.15
Office of Administrator of Civil Aeronautics.....				8,002,000	24,330,000	43,614,672.78
Bureau of Foreign and Domestic Commerce.....						30,657.74
National Bureau of Standards.....				4,994,000	5,484,500	1,184,651.45
Miscellaneous.....			1,416.11			
Total.....		75,000	126,416.11	13,014,000	30,378,500	48,639,736.08
Adjustment to daily Treasury statement basis.....						+38,242,095.55
Total, Department of Commerce.....		75,000	126,416.11	13,014,000	30,378,500	86,881,831.63
<b>Department of the Interior:</b>						
Office of the Secretary.....			525,000.00		206,000	595,251.53
Solid Fuels Administration for War <sup>1</sup> .....	25,000	3,600,000	4,669,200.00	200,000	3,396,000	3,551,051.83
War Relocation Authority <sup>2</sup> .....	125,000	25,000,000	39,094,373.78	1,900,000	25,000,000	37,241,184.04
Bureau of Indian Affairs.....			35,000.00	2,000	97,000	132,721.30
Bureau of Reclamation.....					373,000	125,282.19
Geological Survey.....		325,000	665,000.00	1,185,000	2,542,000	2,511,957.19
Bureau of Mines.....		5,450,000	10,970,000.00	1,120,000	6,820,000	11,959,459.40

<sup>1</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>NATIONAL DEFENSE—Continued</b>						
<b>Department of the Interior—Continued</b>						
National Park Service.....						\$1,904.25
Fish and Wildlife Service.....						4,591.68
Government in the Territories.....	\$1,000,000	\$1,250,000	\$1,250,000.00	\$1,000,000	\$32,297,000	12,900,372.44
Total.....	1,150,000	35,625,000	57,208,573.78	5,407,000	70,731,000	69,023,775.85
Adjustment to daily Treasury statement basis.....						+35,275,362.89
Total, Department of the Interior.....	1,150,000	35,625,000	57,208,573.78	5,407,000	70,731,000	104,299,138.74
<b>Department of Justice:</b>						
Legal activities and general administration.....		390,000	460,000.00		290,000	369,164.65
Federal Bureau of Investigation.....		27,829,000	40,750,000.00		35,000,000	35,262,684.71
Immigration and Naturalization Service.....						* 21.55
Miscellaneous.....			262.81			
Total.....		28,219,000	41,210,262.81		35,290,000	35,631,827.81
Adjustment to daily Treasury statement basis.....						+414,046.53
Total, Department of Justice.....		28,219,000	41,210,262.81		35,290,000	36,045,874.34
<b>Department of Labor:</b>						
Office of the Secretary.....		1,998,415	1,990,200.00		2,174,300	1,981,666.28
Bureau of Labor Statistics.....		2,356,876	2,672,400.00	60,000	3,360,000	2,241,280.80
Children's Bureau.....	17,593,000	44,227,500	45,043,000.00	17,595,000	36,112,000	45,039,653.54
Women's Bureau.....			55,000.00		4,000	48,961.47
Miscellaneous.....			2.85			
Total.....	17,593,000	48,582,791	49,760,602.85	17,655,000	41,650,300	49,311,562.09
Adjustment to daily Treasury statement basis.....						-2,289,505.34
Total, Department of Labor.....	17,593,000	48,582,791	49,760,602.85	17,655,000	41,650,300	47,022,056.75
<b>Department of State:</b>						
Office of the Secretary.....		45,500	50,000.00		1,045,000	18,283,057.26
Foreign Service.....	2,347,000	10,585,000	6,200,000.00	5,000,000	9,000,000	5,498,533.89
International obligations.....		60,000	25,000.00	15,000	60,070,000	13,151.91
Miscellaneous.....			633.43			
Total.....	2,347,000	10,690,500	6,275,633.43	5,015,000	70,115,000	23,794,743.06
Adjustment to daily Treasury statement basis.....						+23,532.14
Total, Department of State.....	2,347,000	10,690,500	6,275,633.43	5,015,000	70,115,000	23,818,275.20
<b>Treasury Department:</b>						
Office of the Secretary.....		175,000	51,376,505.27	77,000	172,950,000	283,787,274.01
Fiscal Service:						
Bureau of Accounts.....					10,000	144,608.26
Bureau of the Public Debt.....						* 101.60
Bureau of Internal Revenue.....						* 20.00
Procurement Division.....		14,999,000	17,680,000.00	473,500,000	1,070,130,000	1,429,205,225.88
Total.....		15,174,000	69,056,505.27	473,577,000	1,243,090,000	1,713,136,986.55
Adjustment to daily Treasury statement basis.....						+60,995,625.55
Total, Treasury Department.....		15,174,000	69,056,505.27	473,577,000	1,243,090,000	1,774,132,612.10
<b>Anticipated supplemental appropriations.....</b>						
		600,000,000			(4)	
Total, national defense.....	12,189,542,792	51,038,680,330	57,619,508,117.48	16,000,000,000	48,800,000,000	90,029,145,512.84
<b>INTEREST ON THE PUBLIC DEBT.....</b>						
	5,000,000,000	4,750,000,000	3,621,947,584.87	5,000,000,000	4,750,000,000	<sup>3</sup> 3,616,686,048.31
<b>REFUNDS:</b>						
<b>Treasury Department:</b>						
Office of the Secretary.....		100,000,000	908,681,425.91		115,000,000	893,681,425.91
Bureau of Customs.....	15,000,000	15,000,000	15,497,702.48	15,000,000	15,000,000	14,302,436.86
Bureau of Internal Revenue.....	1,570,007,000	2,584,009,600	949,078,895.61	1,570,007,000	2,585,618,000	908,403,100.40
Total.....	1,585,007,000	2,699,009,600	1,873,258,024.00	1,585,007,000	2,715,618,000	1,816,386,963.17
Adjustment to daily Treasury statement basis.....						-101,506,675.28
Total, refunds.....	1,585,007,000	2,699,009,600	1,873,258,024.00	1,585,007,000	2,715,618,000	1,714,880,287.89

<sup>a</sup> Excess of credits, deduct.

<sup>1</sup> Included under the various agencies to which the funds are allocated.

Includes adjustment to daily Treasury statement basis of -\$5,261,536.56.



TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1946
<b>VETERANS PENSIONS AND BENEFITS:</b>						
Veterans Administration.....	\$4,787,181,000	\$3,451,979,250	\$1,499,263,987.15	\$4,207,779,400	\$3,346,815,000	\$2,077,786,925.95
Adjustment to daily Treasury statement basis.....						-33,914,191.82
Total, veterans pensions and benefits.....	4,787,181,000	3,451,979,250	1,499,263,987.15	4,207,779,400	3,346,815,000	2,043,872,734.13
<b>INTERNATIONAL FINANCE:</b>						
<b>Treasury Department:</b>						
Office of the Secretary.....				254,000,000	2,012,500,000	
<b>AIDS TO AGRICULTURE:</b>						
<b>Independent offices:</b>						
General Accounting Office.....				351,000	407,000	325,163.59
<b>Department of Agriculture:</b>						
Extension Service.....						260.00
Land utilization and retirement of submarginal land.....	1,598,000	1,227,300	1,490,481.57	1,565,000	1,358,138	1,328,862.57
Water conservation and utilization projects.....	700,000	1,165,066		1,050,000	950,000	541,186.79
Production and Marketing Administration:						
Conservation and use of agricultural land resources.....	270,000,000	342,658,000	302,500,000.00	252,450,000	305,250,000	254,561,610.86
Parity payments.....					1,800	229,700.17
Administration of the Sugar Act of 1937.....	55,000,000	48,446,000	62,510,203.00	53,150,000	47,150,000	42,738,076.50
Federal Crop Insurance Act <sup>a</sup> .....	7,880,000	7,984,900		5,000,000	4,900,000	577,291.12
Exportation and domestic consumption of agricultural commodities.....	118,000,000	114,274,626	119,307,107.95	198,000,000	110,000,000	70,097,818.48
Other.....				35,008,400	36,977,900	38,518,953.97
Farm Security Administration.....	27,804,000	25,857,264	28,525,000.00	27,750,000	26,676,600	26,922,971.37
Farm Credit Administration.....	5,584,000	526,000	626,321.00	20,873,300	41,754,000	26,795,669.84
Total, Department of Agriculture.....	486,566,000	542,139,156	504,959,113.52	653,100,100	491,510,438	462,312,401.67
<b>Department of the Interior:</b>						
Fish and Wildlife Service.....				45,000	30,000	29,228.55
<b>Treasury Department:</b>						
<b>Office of the Secretary:</b>						
<b>Federal land banks:</b>						
Reductions in interest rate on mortgages.....					6,500	4,240,676.53
Subscription to paid in surplus, revolving fund.....					32,850,000	65,323,018.51
Subscription to capital stock, revolving fund.....				72,000,000	2,868,000	2,264,590.00
Federal Farm Mortgage Corporation: Reductions in interest rate on mortgages.....					4,000	1,372,001.09
Federal Crop Insurance Corporation: Subscription to capital stock.....			30,000,000.00	20,000,000	10,000,000	
Commodity Credit Corporation: Restoration of capital impairment.....			256,764,881.04			256,764,881.04
Total, Treasury Department.....			286,764,881.04	62,000,000	25,708,500	194,789,950.15
Total.....	486,566,000	542,139,156	791,723,994.56	501,496,100	466,238,938	657,456,743.96
Adjustment to daily Treasury statement basis.....						-55,105,095.21
Total, aids to agriculture.....	486,566,000	542,139,156	791,723,994.56	501,496,100	466,238,938	602,351,648.75
<b>SOCIAL SECURITY, RELIEF, AND RETIREMENT:</b>						
<b>Social security program:</b>						
<b>Administrative expenses:</b>						
Federal Security Agency, Social Security Board.....	29,686,800	24,819,599	25,445,900.00	31,059,200	26,320,000	24,948,630.87
Department of Commerce, Bureau of Census.....	155,000	145,000	165,000.00	155,000	95,000	108,218.54
Department of Labor, Children's Bureau.....	516,800	379,365	420,800.00	515,000	380,000	397,308.31
Total, administrative expenses.....	30,358,600	25,343,964	26,031,700.00	31,729,200	26,795,000	25,454,157.72
<b>Grants to States:</b>						
<b>Federal Security Agency:</b>						
Public Health Service.....	19,420,000	11,467,000	11,000,000.00	18,800,000	11,000,000	10,788,825.02
Social Security Board.....	532,045,000	488,042,000	439,796,000.00	532,000,000	488,000,000	435,818,983.90
Total, Federal Security Agency.....	551,465,000	499,509,000	450,796,000.00	550,800,000	499,000,000	446,607,813.92
Department of Labor: Children's Bureau.....	11,200,000	11,200,000	11,200,000.00	11,110,000	12,685,000	10,687,957.32
Total, grants to States.....	562,665,000	510,709,000	461,996,000.00	561,910,000	511,685,000	457,295,771.24
Total.....	593,023,600	536,052,964	488,027,700.00	693,639,200	538,480,000	482,749,928.96
Adjustment to daily Treasury statement basis.....						-6,384,817.47
Total, social security program.....	593,023,600	536,052,964	488,027,700.00	593,639,200	538,480,000	476,365,111.49

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> The estimates of appropriation for 1947 will be submitted to the Congress with the budget programs of the Government corporations in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>SOCIAL SECURITY, RELIEF, AND RETIREMENT—Con.</b>						
<b>Work relief:</b>						
Independent offices: United States Employees' Compensation Commission.....						\$1,294,463.54
Federal Security Agency: Public Health Service.....						38,552.00
Federal Works Agency:						
Office of the Administrator:						
Public Works Administration.....				\$7,100,000	\$12,283,000	4,723,559.73
Work Projects Administration.....					36,000	° 1,321,064.55
Other.....					11,500	22,588.66
Total, Federal Works Agency.....				7,100,000	12,330,500	3,425,083.84
Department of the Interior: Government in the Territories.....						° 1,360.48
Treasury Department:						
Fiscal Service:						
Bureau of Accounts.....						88.27
Office of the Treasurer of the United States.....						° 17,724.13
Secret Service Division.....						° 2,825.72
Procurement Division.....						° 95,942.05
Total, Treasury Department.....						° 116,403.63
Total, work relief.....				7,100,000	12,330,500	4,640,335.27
<b>Retirement funds:</b>						
Government employees' retirement funds:						
Civil Service Commission:						
Civil service retirement and disability appropriated fund.....	\$220,100,000	\$245,000,000	\$194,500,000.00	220,100,000	245,000,000	194,500,000.00
Canal Zone retirement and disability appropriated fund.....	1,177,000	1,177,000	1,177,000.00	1,177,000	1,177,000	1,177,000.00
Alaska Railroad retirement and disability appropriated fund.....	217,000	217,000	175,000.00	217,000	217,000	175,000.00
Department of State: Foreign Service retirement and disability appropriated fund.....	922,800	922,800	910,500.00	922,800	922,800	910,500.00
Total, Government employees' retirement funds.....	222,416,800	247,316,800	196,762,500.00	222,416,800	247,316,800	196,762,500.00
Railroad retirement appropriated account.....	298,233,000	291,913,000	308,817,000.00	230,895,200	359,250,800	308,817,000.00
Total, retirement funds.....	520,649,800	539,229,800	505,579,500.00	453,312,000	606,567,600	505,579,500.00
Total, social security, relief, and retirement.....	1,113,673,400	1,075,282,764	993,607,200.00	1,054,051,200	1,157,378,100	986,584,946.76
<b>GENERAL PUBLIC WORKS PROGRAM:</b>						
<b>Highways and airports:</b>						
Federal Works Agency:						
Public Buildings Administration.....					1,000	
Public Roads Administration.....	283,000,000	59,000,000	43,000,000.00	255,000,000	127,551,000	33,037,838.94
Total, Federal Works Agency.....	283,000,000	59,000,000	43,000,000.00	255,000,000	127,552,000	33,037,838.94
Department of Agriculture: Forest roads and trails.....	36,214,222	9,918,778	4,161,496.00	32,500,000	8,500,000	6,214,430.33
Department of Commerce: Office of Administrator of Civil Aeronautics.....		4,154,000		6,406,000	7,150,000	289,898.33
Department of the Interior:						
Bureau of Indian Affairs.....	4,700,000	900,000	950,000.00	4,500,000	994,000	1,051,030.94
National Park Service.....	22,400,000			17,200,000	800,000	270,219.49
Total, Department of the Interior.....	27,100,000	900,000	950,000.00	21,700,000	1,794,000	1,321,250.43
War Department: Corps of Engineers.....	2,900,000			1,000,000	490,000	835,000.00
Total, highways and airports.....	349,214,222	73,972,778	48,111,496.00	316,606,000	145,486,000	41,698,418.03
<b>Rivers and harbors:</b>						
Department of the Interior: Geological Survey.....				120,000	120,000	140,415.53
War Department (civil functions): Corps of Engineers.....	120,686,500	76,528,600	64,529,000.00	110,000,000	79,500,000	55,648,958.94
Total, rivers and harbors.....	120,686,500	76,528,600	64,529,000.00	110,120,000	79,620,000	55,789,374.47

° Excess of credits, deduct.

TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>GENERAL PUBLIC WORKS PROGRAM—Continued</b>						
<b>Flood control and reclamation (including power):</b>						
Independent offices: Tennessee Valley Authority <sup>7</sup> .....	\$36,572,000	\$9,648,000		\$27,000,000	\$24,000,000	\$25,806,808.14
Department of Agriculture: Miscellaneous.....				2,500,000	863,700	122,759.49
Department of the Interior:						
Bonneville Power Administration.....	19,701,000			19,000,000	15,740,000	8,783,262.27
Southwestern Power Administration.....	23,000,000			16,000,000		
Bureau of Indian Affairs.....	954,250	566,750	\$356,250.00	930,000	550,000	391,715.01
Bureau of Reclamation.....	162,447,000	115,979,100	23,204,200.00	175,548,500	124,274,100	46,853,066.30
Geological Survey.....				485,000	592,000	645,708.36
Total, Department of the Interior.....	206,102,250	116,545,850	23,560,450.00	211,963,500	141,156,100	56,673,751.94
Department of State: International obligations.....	9,890,000	950,000	150,000.00	6,613,000	860,000	474,095.94
War Department (civil functions): Corps of Engineers.....	174,769,000	173,342,000	49,530,100.00	160,505,000	141,509,000	79,350,661.10
Total.....	427,333,250	300,485,850	73,240,550.00	408,581,500	308,388,800	162,428,076.61
Adjustment to daily Treasury statement basis.....						-909,747.92
Total, flood control and reclamation (including power).....	427,333,250	300,485,850	73,240,550.00	408,581,500	308,388,800	161,518,328.69
<b>Veterans:</b>						
Veterans Administration.....	147,442,500	242,820,000	17,945,500.00	130,000,000	55,000,000	15,799,142.62
<b>Housing:</b>						
National Housing Agency.....		191,900,000		90,000,000	100,000,000	
<b>Other general public works:</b>						
Executive Office of the President: Executive Mansion and grounds.....		1,650,000		1,550,000	100,000	
Independent offices: National Advisory Committee for Aeronautics.....	3,098,000		14,385,000.00	7,000,000	13,500,000	13,638,876.63
Federal Security Agency:						
Columbia Institution for the Deaf.....	7,500			6,500		
Howard University.....	3,171,800	181,575		2,160,000	160,000	
Saint Elizabeths Hospital.....		2,581,665	445,000.00	900,000	1,111,000	2,692.91
Total, Federal Security Agency.....	3,179,300	2,763,240	445,000.00	3,066,500	1,271,000	2,692.91
Federal Works Agency:						
Public Buildings Administration.....		5,575,000		8,770,000	5,702,500	1,672,126.68
Bureau of Community Facilities.....	2,000,000	31,366,210		1,800,000	30,150,000	
Total, Federal Works Agency.....	2,000,000	36,941,210		10,570,000	35,852,500	1,672,126.68
Department of Commerce: National Bureau of Standards.....					48,700	33,107.47
Department of the Interior:						
Bureau of Indian Affairs.....	1,350,000			1,500,000	400,000	59,755.02
National Park Service.....	2,500,000			2,200,000	150,000	19,496.20
Total, Department of the Interior.....	3,850,000			3,700,000	550,000	79,251.22
Department of Justice: Federal Prison System.....	813,500			800,000	361,700	123,811.23
Department of State: Foreign Service.....	1,000,000	1,000,000	220,000.00	900,000	850,000	223,968.50
War Department (civil functions): Corps of Engineers.....	12,000	12,000	12,000.00	12,000	12,000	5,473.75
Total, other general public works.....	13,952,800	42,366,450	15,062,000.00	27,598,500	52,545,900	15,779,308.45
Total, general public works program.....	1,058,629,272	928,073,678	208,888,546.00	1,082,906,000	741,040,700	290,584,572.26
<b>GENERAL GOVERNMENT:</b>						
<b>Legislative branch:</b>						
Senate.....	4,837,186	5,333,216	4,917,103.66	4,836,700	5,285,200	4,671,811.65
House of Representatives.....	12,523,485	13,228,185	11,798,687.00	13,835,300	14,651,800	11,659,981.07
Miscellaneous.....	4,000	4,000	30,183.47	4,000	4,000	4,526.02
Architect of the Capitol.....	4,070,670	2,417,870	2,436,777.00	4,682,300	3,881,000	2,397,239.82
Botanic Garden.....	136,100	100,200	115,000.00	140,000	134,700	113,106.00
Library of Congress.....	5,592,848	4,849,613	4,525,007.61	5,205,300	4,333,300	4,368,715.42
Government Printing Office.....	26,300,000	25,943,000	25,829,080.74	7,900,000	7,583,000	7,679,177.03
Total.....	53,464,289	51,876,084	49,561,839.48	36,603,600	35,873,000	30,894,557.01
Adjustment to daily Treasury statement basis.....						-2,001,283.80
Total, legislative branch.....	53,464,289	51,876,084	49,561,839.48	36,603,600	35,873,000	28,893,273.21

<sup>7</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring as a supplement to the regular Budget. The amounts shown for 1947 are tentative.

**TABLE 4—Continued**  
**APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued**

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>GENERAL GOVERNMENT—Continued</b>						
<b>The Judiciary:</b>						
United States Supreme Court.....	\$759,400	\$645,800	\$712,959.00	\$770,900	\$772,500	\$636,167.96
Other Federal courts.....	15,499,230	13,489,600	12,598,258.00	15,459,500	13,438,100	11,977,208.44
Administrative Office of the United States Courts.....	325,700	275,000	308,300.57	326,000	275,000	278,626.77
Total.....	16,584,330	14,410,400	13,619,517.57	16,556,400	14,485,600	12,892,003.17
Adjustment to daily Treasury statement basis.....						+114,333.53
Total, The Judiciary.....	16,584,330	14,410,400	13,619,517.57	16,556,400	14,485,600	13,006,336.70
<b>Executive Office of the President:</b>						
Executive Office proper.....	1,142,660	609,528	578,631.00	1,148,100	619,400	517,061.40
Bureau of the Budget.....	4,052,500	2,284,057	2,077,000.00	3,975,000	2,567,600	1,934,937.52
National Resources Planning Board.....						50.62
Miscellaneous.....			15.63			
Total.....	5,195,160	2,893,585	2,655,646.63	5,123,100	3,187,000	2,452,049.54
Adjustment to daily Treasury statement basis.....						-2,420.48
Total, Executive Office of the President.....	5,195,160	2,893,585	2,655,646.63	5,123,100	3,187,000	2,449,629.06
<b>Civil departments and agencies:</b>						
<b>Independent offices:</b>						
American Battle Monuments Commission.....	273,800	42,000	41,785.00	270,000	40,000	36,895.75
Bituminous Coal Consumers Council.....						107.95
Board of Investigation and Research—Transportation.....					2,000	20,416.74
Civil Service Commission.....	13,779,000	11,896,882	11,971,019.49	13,814,000	11,212,100	11,056,539.92
Federal Communications Commission.....	6,056,000	2,967,900	2,121,262.00	5,730,000	2,618,500	2,062,406.25
Federal Deposit Insurance Corporation.....						* 40.28
Federal Power Commission.....	3,733,000	2,559,250	2,197,809.19	3,589,900	2,205,200	2,101,492.20
Federal Trade Commission.....	2,619,400	1,941,833	2,054,071.30	2,544,000	1,863,500	1,909,907.94
Filipino Rehabilitation Commission.....		50,000		35,000	2,500	
Foreign-service pay adjustment.....		950,000	790,000.00	(*)	(*)	(*)
General Accounting Office.....	40,925,000	37,150,780	38,480,259.74	40,200,000	41,305,000	32,056,904.28
Interstate Commerce Commission.....	9,790,000	7,888,338	8,857,579.67	9,723,000	7,916,000	7,952,908.22
Interstate Commission on the Potomac River Basin.....	10,000			7,500		
National Advisory Committee for Aeronautics.....	23,710,000	26,014,393	26,557,535.25	24,096,000	29,215,000	19,582,638.58
National Archives.....	1,226,000	920,934	1,071,348.09	1,224,500	921,200	1,056,932.61
National Capital Housing Authority.....	17,500	17,400	18,775.00	16,400	16,700	24,252.56
National Capital Park and Planning Commission.....	867,750	393,994	740,000.00	1,500,000	658,000	243,403.25
National Labor Relations Board.....	4,746,900	2,936,430	2,839,374.44	4,633,000	2,537,000	2,701,116.78
National Mediation Board.....	744,800	640,300	657,117.00	743,100	640,300	590,376.67
Railroad Retirement Board.....	12,765,800	14,222,000	15,762,806.11	11,547,330	15,516,560	14,752,559.27
Securities and Exchange Commission.....	5,241,000	4,309,200	4,696,742.22	5,000,000	4,559,600	4,240,836.17
Smithsonian Institution.....	2,540,800	1,944,268	2,126,690.00	2,674,000	2,272,500	2,085,734.53
Tariff Commission.....	1,165,000	833,410	961,887.40	1,170,600	871,100	972,175.38
The Tax Court of the United States.....	583,800	525,675	587,000.00	593,000	534,000	525,121.95
Thomas Jefferson Bicentennial Commission.....						714.30
Thomas Jefferson Memorial Commission.....				5,000	10,000	2,529.93
United States Employees' Compensation Commission.....	13,315,000	22,762,000	15,076,025.00	13,189,000	19,813,000	13,771,480.69
Unclassified items.....						* 7,300.31
Total.....	144,140,550	140,966,987	137,609,086.90	142,305,330	144,729,760	117,770,111.33
Adjustment to daily Treasury statement basis.....						+24,454,393.54
Total, independent offices.....	144,140,550	140,966,987	137,609,086.90	142,305,330	144,729,760	142,224,504.87
<b>Federal Security Agency:</b>						
American Printing House for the Blind.....	115,000	115,000	115,000.00	115,000	115,000	115,000.00
Columbia Institution for the Deaf.....	221,800	213,605	204,100.00	221,000	167,000	183,947.45
Food and Drug Administration.....	4,096,500	2,932,400	2,947,580.00	4,269,000	3,129,000	2,964,973.96
Freedmen's Hospital.....	921,000	796,750	794,000.00	875,000	986,000	719,275.08
Howard University.....	1,227,700	1,099,000	908,000.00	1,227,000	1,280,000	863,678.74
Office of Education.....	27,885,200	27,200,118	27,203,118.00	27,820,000	29,018,000	24,218,954.65
Public Health Service.....	84,470,900	46,779,500	40,655,603.00	81,593,000	51,715,000	40,590,644.79
Saint Elizabeths Hospital.....	2,592,000	2,861,000	2,460,500.00	2,500,000	2,800,983	2,430,254.78
Office of Vocational Rehabilitation.....	12,392,100	8,686,888	8,409,000.00	11,719,000	8,495,000	7,542,881.78
Office of the Administrator.....	5,776,400	4,632,884	4,412,787.00	1,794,670	1,613,700	1,376,024.55
Miscellaneous.....			25,254.16			15,390.33
Total.....	139,698,600	95,317,145	88,128,942.16	132,133,670	99,319,683	81,021,026.11
Adjustment to daily Treasury statement basis.....						+2,410,078.72
Total, Federal Security Agency.....	139,698,600	95,317,145	88,128,942.16	132,133,670	99,319,683	83,431,104.83

\* Excess of credits, deduct.

† Expenditures are shown under the various agencies to which the funds are transferred.

**TABLE 4—Continued**  
**APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued**

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>GENERAL GOVERNMENT—Continued</b>						
<b>Civil departments and agencies—Continued</b>						
Federal Works Agency:						
Office of the Administrator.....	\$389,000	\$297,418	\$362,277.00	\$384,500	\$352,500	\$339,104.71
Public Buildings Administration.....	55,956,000	44,380,710	45,420,800.00	59,370,000	52,622,900	51,878,739.59
Public Roads Administration.....	5,000,000	1,000,000	2,699,477.04	6,000,000	16,641,900	13,139,136.39
Miscellaneous.....			140,261.68			154,780.70
Total.....	61,345,000	45,678,128	48,622,815.72	65,754,500	69,617,300	65,511,761.39
Adjustment to daily Treasury statement basis.....						-3,252,859.92
Total, Federal Works Agency.....	61,345,000	45,678,128	48,622,815.72	65,754,500	69,617,300	62,258,901.47
National Housing Agency <sup>7</sup> .....	12,600,000	7,600,000	19,430,614.94	16,135,000	10,090,000	13,316,232.68
Adjustment to daily Treasury statement basis.....						-1,403,913.53
Total, National Housing Agency.....	12,600,000	7,600,000	19,430,614.94	16,135,000	10,090,000	11,912,319.15
Department of Agriculture:						
Office of the Secretary.....	5,024,500	4,688,740	4,861,650.00	5,145,000	5,453,000	3,114,138.53
Office of the Solicitor.....	2,264,000	1,860,000	1,930,632.00	2,300,000	2,050,000	1,949,128.47
Office of Information.....	1,723,500	1,453,000	1,614,002.00	1,915,000	2,165,500	2,086,704.53
Library.....	552,000	467,900	550,171.00	535,000	470,000	521,250.67
Bureau of Agricultural Economics.....	4,553,000	3,630,000	4,110,236.00	4,550,000	3,850,000	4,175,352.69
Office of Foreign Agricultural Relations.....	650,000	500,000	481,505.00	625,000	510,000	445,882.02
Extension Service.....	28,180,560	24,101,560	19,689,503.00	27,933,600	23,908,660	19,434,671.23
Agricultural Research Administration:						
Office of Administrator.....	460,500	285,200	136,656.00	450,000	275,000	116,535.13
Special research fund.....	1,193,000	1,088,000	1,226,364.00	1,160,000	1,075,000	1,151,815.29
Office of Experiment Stations.....	7,895,700	7,459,183	7,284,451.00	7,852,000	7,450,000	7,233,652.51
Bureau of Animal Industry.....	19,224,000	15,639,900	18,041,972.00	9,987,400	9,438,000	8,460,417.62
Bureau of Dairy Industry.....	1,011,000	742,300	812,958.00	960,000	755,000	777,351.04
Bureau of Plant Industry, Soils, and Agricultural Engineering.....	7,047,700	5,193,900	5,699,032.00	6,800,000	4,813,200	5,320,594.87
Bureau of Entomology and Plant Quarantine.....	6,701,000	5,627,700	5,842,205.00	6,300,000	5,500,000	5,526,103.90
Control of emergency outbreaks of insect pests and plant diseases.....	2,800,000	2,700,000	3,780,050.00	1,400,000	2,600,000	2,866,703.50
Bureau of Agricultural and Industrial Chemistry.....	5,166,000	4,475,000	4,752,361.00	5,144,000	4,855,000	4,292,987.10
Bureau of Human Nutrition and Home Economics.....	917,000	850,000	806,630.00	900,000	870,000	643,052.05
Beltsville Research Center.....			130,760.00		11,000	120,989.08
Miscellaneous.....				65,000	340,000	111,341.70
Total, Agricultural Research Administration.....	52,415,900	44,061,183	48,513,439.00	41,018,400	37,982,200	36,398,860.30
White pine blister rust control.....	7,000,000	2,923,867	2,264,026.00	5,800,000	2,550,000	2,095,380.04
Forest Service.....	43,751,500	34,006,500	36,081,349.60	41,238,800	34,469,000	35,831,802.55
Soil Conservation Service.....	38,078,000	29,764,300	29,637,248.00	37,806,777	30,298,425	27,694,418.62
Production and Marketing Administration.....	9,487,100	6,552,400	7,233,576.00	18,000,000	16,275,950	15,003,872.75
Rural Electrification Administration.....	5,000,000	3,850,000	3,246,000.00	8,540,000	14,000,000	11,175,111.46
Miscellaneous.....			103,110.10	1,082,000	1,254,000	545,068.30
Total.....	198,680,060	157,849,450	160,316,447.60	196,189,637	175,236,735	160,371,642.16
Adjustment to daily Treasury statement basis.....						-117,649.53
Total, Department of Agriculture.....	198,680,060	157,849,450	160,316,447.60	196,189,637	175,236,735	160,253,992.63
Department of Commerce:						
Office of the Secretary.....	7,685,000	2,318,725	1,590,750.00	6,534,300	2,617,000	2,227,942.61
Bureau of the Census.....	33,345,000	7,813,000	19,534,000.00	29,025,000	11,797,000	12,013,372.93
Office of Administrator of Civil Aeronautics.....	69,508,000	46,936,000	36,040,478.00	75,420,000	57,450,000	59,720,571.03
Civil Aeronautics Board.....	2,432,000	1,700,000	1,525,223.00	2,342,000	1,770,000	1,386,307.58
Coast and Geodetic Survey.....	9,255,000	6,450,000	5,933,000.00	8,314,000	6,818,000	6,537,440.11
Bureau of Foreign and Domestic Commerce.....	13,670,000	2,500,000	1,905,000.00	13,056,000	5,363,000	1,788,949.22
Patent Office.....	6,027,000	5,300,000	5,183,700.00	6,020,000	5,148,000	4,920,026.07
National Bureau of Standards.....	5,414,000	3,113,000	3,124,000.00	6,357,000	4,609,900	4,404,572.83
Weather Bureau.....	17,845,000	12,540,000	13,120,000.00	17,638,000	15,290,000	12,633,709.74
Miscellaneous.....			65,060.95			9,262.61
Total.....	165,181,000	88,670,725	88,021,211.95	164,706,300	110,862,900	105,642,154.73
Adjustment to daily Treasury statement basis.....						-23,186,208.58
Total, Department of Commerce.....	165,181,000	88,670,725	88,021,211.95	164,706,300	110,862,900	82,455,946.15

<sup>a</sup> Excess of credits, deduct.

<sup>7</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring as a supplement to the regular Budget. The amounts shown for 1947 are tentative.

TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>GENERAL GOVERNMENT—Continued</b>						
<b>Civil departments and agencies—Continued</b>						
Department of the Interior:						
Office of the Secretary.....	\$4,373,200	\$3,344,018	\$3,655,200.82	\$5,331,200	\$4,131,500	\$3,866,007.72
Commission of Fine Arts.....	11,900	6,880	7,810.00	11,000	6,000	7,701.44
United States High Commissioner to Philippine Islands.....		278,900	170,160.00		387,000	28,115.58
Office of Fishery Coordination.....		212,500	290,000.00		180,000	253,932.74
Southwestern Power Administration.....	323,000	110,000	240,000.00	323,000	480,000	274,220.40
Grazing Service.....	2,309,500	1,667,920	1,671,565.61	2,345,500	1,879,000	1,580,365.00
General Land Office.....	9,211,700	8,164,554	7,706,101.56	9,173,000	7,442,900	7,268,468.42
Bureau of Indian Affairs.....	34,389,265	25,872,155	27,759,341.12	32,884,300	26,471,350	28,044,289.70
Bureau of Reclamation.....	1,107,055	837,050	951,000.00	4,597,000	3,425,700	3,397,727.29
Geological Survey.....	13,131,300	7,340,660	6,000,999.56	11,919,100	6,914,100	5,590,104.03
Bureau of Mines.....	20,326,400	12,074,710	10,311,239.72	20,520,000	16,517,000	6,924,558.60
National Park Service.....	7,743,215	4,763,015	4,740,810.00	7,638,000	5,253,600	4,428,310.71
Fish and Wildlife Service.....	12,593,275	7,723,273	7,647,823.64	11,895,300	7,256,500	7,625,033.80
Government in the Territories.....	9,879,500	8,611,150	12,541,721.32	11,499,000	13,419,700	10,623,716.67
Miscellaneous.....			5,062,514.45			74,282.18
Total.....	115,399,310	81,006,785	88,855,287.80	118,136,400	93,764,350	79,986,834.28
Adjustment to daily Treasury statement basis.....						-548,659.32
Total, Department of the Interior.....	115,399,310	81,006,785	88,855,287.80	118,136,400	93,764,350	79,438,174.96
Department of Justice:						
Legal activities and general administration.....	21,253,650	19,747,610	22,921,250.00	21,308,000	19,763,000	20,909,193.16
Federal Bureau of Investigation.....	28,700,000	8,000,000	9,100,000.00	26,100,000	8,000,000	9,517,515.82
Immigration and Naturalization Service.....	25,035,000	22,472,400	28,300,000.00	25,000,000	22,500,000	27,141,767.48
Federal Prison System.....	20,968,900	16,550,000	16,310,000.00	20,550,000	16,490,000	14,973,397.33
Miscellaneous.....			24,697.23			2,415.69
Total.....	95,957,550	66,770,010	76,655,947.23	92,958,000	66,753,000	72,544,289.48
Adjustment to daily Treasury statement basis.....						-4,449,943.90
Total, Department of Justice.....	95,957,550	66,770,010	76,655,947.23	92,958,000	66,753,000	68,094,345.58
Department of Labor:						
Office of the Secretary.....	88,984,600	3,797,598	3,561,913.00	88,894,000	40,013,000	3,522,984.83
Bureau of Labor Statistics.....	4,335,000	1,277,320	1,312,300.00	4,320,000	1,423,800	1,349,848.28
Children's Bureau.....	746,100	558,645	631,600.00	741,000	555,000	588,639.92
Women's Bureau.....	234,000	172,580	189,600.00	225,000	173,000	192,212.07
Wage and Hour Division.....	5,052,000	3,804,670	4,512,000.00	4,905,000	4,960,000	4,102,660.46
Miscellaneous.....			206.46			1,533.65
Total.....	99,351,700	9,610,813	10,207,619.46	99,085,000	47,124,800	9,757,879.21
Adjustment to daily Treasury statement basis.....						+222,488.30
Total, Department of Labor.....	99,351,700	9,610,813	10,207,619.46	99,085,000	47,124,800	9,980,367.51
Department of State:						
Office of the Secretary.....	13,823,400	11,466,700	11,524,250.00	13,750,000	12,652,000	11,358,303.57
Foreign Service.....	48,907,500	48,931,000	29,178,000.00	49,000,000	46,100,000	35,678,960.02
International obligations.....	69,814,400	16,178,314	7,071,088.00	64,762,500	43,476,500	4,126,254.28
Miscellaneous.....			10,843.94			* 34,240.80
Total.....	132,545,300	76,576,014	47,784,181.94	127,512,500	102,228,500	51,129,277.07
Adjustment to daily Treasury statement basis.....						-461,760.45
Total, Department of State.....	132,545,300	76,576,014	47,784,181.94	127,512,500	102,228,500	51,591,037.52
Treasury Department:						
Office of the Secretary.....	7,200,043	8,076,543	8,546,414.77	7,437,043	8,144,669	6,250,770.09
Foreign Funds Control.....	1,300,000	2,000,000	4,000,000.00	1,414,000	2,071,000	2,737,991.52
Division of Tax Research.....	176,000	153,500	169,295.00	176,000	155,000	164,670.31
Office of Tax Legislative Counsel.....	90,500	80,000	103,300.00	90,500	82,000	84,200.25
Division of Research and Statistics.....	178,100	155,000	181,500.00	178,000	158,000	175,589.63
Office of General Counsel.....	179,100	160,000	150,000.00	179,000	160,000	131,228.52
Division of Personnel.....	206,900	164,000	191,495.00	206,000	165,000	185,795.17
Office of Chief Clerk.....	623,000	574,000	619,000.00	628,000	628,000	593,984.18
Custody of Treasury buildings.....	555,000	452,000	580,000.00	555,000	455,000	546,138.43
Division of Printing.....						* 164.69

\* Excess of credits, deduct.

TABLE 4—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>GENERAL GOVERNMENT—Continued</b>						
<b>Civil departments and agencies—Continued</b>						
<b>Treasury Department—Continued</b>						
Fiscal Service:						
Bureau of Accounts.....	\$11,297,500	\$9,762,760	\$8,314,500.00	\$12,045,000	\$11,120,000	\$8,027,539.03
Bureau of Public Debt.....	70,475,000	85,050,000	116,394,000.00	67,800,000	81,891,000	73,303,821.16
Office of Treasurer of the United States.....	5,308,400	4,956,800	4,676,030.00	5,172,400	5,327,300	4,260,527.20
Bureau of Customs.....	30,037,000	24,198,000	26,435,000.00	29,757,000	25,806,000	25,164,700.74
Office of Comptroller of the Currency.....	281,000	245,000	293,600.00	277,000	247,500	282,380.72
Bureau of Internal Revenue.....	186,700,000	136,300,000	146,900,000.00	176,700,000	145,172,000	138,393,964.62
Bureau of Narcotics.....	1,335,000	1,171,400	1,342,467.00	1,332,800	1,169,800	1,290,270.19
Bureau of Engraving and Printing.....	12,171,500	10,405,500	10,005,500.00	11,505,500	10,605,500	8,126,551.89
Secret Service Division.....	3,238,500	2,434,000	2,706,190.00	3,366,000	2,591,000	2,584,684.07
Bureau of the Mint.....	7,059,000	5,565,800	6,512,800.00	6,273,000	5,663,000	6,224,605.58
Procurement Division.....	1,477,000	1,450,000	1,340,000.00	1,484,000	1,455,000	2,450,023.46
Miscellaneous.....			7,099,849.73			3,861,136.14
Total.....	339,888,543	293,354,303	346,560,941.50	326,576,243	303,060,769	284,840,408.21
Adjustment to daily Treasury statement basis.....						+24,020,358.48
Total, Treasury Department.....	339,888,543	293,354,303	346,560,941.50	326,576,243	303,060,769	308,860,766.69
War Department (civil functions):						
Corps of Engineers.....	235,000	220,000	238,323.33	251,000	444,000	286,984.32
Panama Canal.....	17,558,500	7,693,808	9,736,199.89	18,706,509	21,305,000	10,581,485.17
Total.....	17,793,500	7,913,808	9,974,523.22	18,957,509	21,749,000	10,868,469.49
Adjustment to daily Treasury statement basis.....						-1,717,134.01
Total, War Department (civil functions).....	17,793,500	7,913,808	9,974,523.22	18,957,509	21,749,000	9,151,335.48
Total, civil departments and agencies.....	1,522,581,113	1,071,314,168	1,122,167,620.42	1,500,450,089	1,244,542,797	1,069,652,796.84
Post Office Department (general fund)						
District of Columbia (Federal contribution).....	6,000,000	6,000,000	6,000,000.00	6,000,000	6,000,000	6,000,000.00
Total, general government.....	1,603,824,892	1,146,494,237	1,194,004,624.10	1,564,742,343	1,304,088,397	1,120,488,934.60
ANTICIPATED SUPPLEMENTAL APPROPRIATIONS.....	875,000,000	1,350,000,000		875,000,000	1,350,000,000	
STATUTORY PUBLIC DEBT RETIREMENT.....	592,715,154	592,870,951	587,857,961.86			2,000.00
Total, appropriations and expenditures, general and special accounts.....	\$ 29,292,139,510	\$ 67,674,629,966	68,390,060,040.02	\$ 32,124,982,043	\$ 66,643,679,135	100,404,596,685.54

<sup>9</sup> If the legislation proposed in the Budget Message is enacted the appropriations would be increased to \$31,092,139,510 for 1947 and \$67,824,529,966 for 1946 and the expenditures to \$35,124,982,043 for 1947 and \$67,393,679,135 for 1946.

TABLE 5  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS<sup>1</sup>

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

By organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>SUMMARY</b>						
Legislative branch.....	\$53,464,289	\$51,876,084	\$49,561,539.48	\$36,603,600	\$35,873,000	\$30,894,557.01
The Judiciary.....	16,584,330	14,410,400	13,619,517.57	16,556,400	14,485,600	12,892,003.17
Executive Office of the President and independent offices:						
Executive Office of the President.....	171,295,160	913,616,118	1,223,700,800.96	1,666,187,100	1,780,671,200	2,672,973,925.17
Emergency funds appropriated to the President.....		3,950,000,000	4,022,470,725.53	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>3</sup> )
Civil Service Commission.....	235,273,000	264,322,882	219,019,068.24	235,708,000	261,986,100	217,830,943.71
Railroad Retirement Board.....	310,998,800	306,135,000	324,579,806.11	242,442,530	374,767,360	323,571,027.12
United States Maritime Commission.....			6,766,000,000.00	300,000,000	1,055,000,000	3,526,903,216.72
Veterans Administration.....	4,934,623,500	3,694,799,250	1,517,209,487.15	4,337,779,400	3,401,815,000	2,093,586,155.80
Other independent offices.....	537,265,750	394,228,005	194,300,463.34	398,211,000	332,277,600	200,625,412.07
Total, Executive Office of the President and independent offices.....	6,189,456,210	9,523,101,255	14,267,280,351.33	6,580,328,030	7,206,517,260	9,035,490,680.59
Federal Loan Agency.....						° 468,865.01
Federal Security Agency.....	724,029,700	702,064,884	658,032,542.16	719,001,370	691,489,683	677,978,140.72
Federal Works Agency.....	364,183,792	209,619,338	200,622,815.72	388,865,500	376,966,800	280,269,064.13
National Housing Agency.....	12,600,000	199,500,000	118,803,614.94	122,320,000	169,810,000	118,249,710.11
Department of Agriculture.....	721,460,282	749,893,856	720,137,057.12	1,594,223,737	2,014,808,873	1,862,434,047.35
Department of Commerce.....	165,336,000	93,044,725	88,312,628.06	184,281,300	148,535,100	154,713,115.15
Department of the Interior.....	353,601,560	234,077,635	170,574,311.58	361,071,900	308,145,450	207,253,147.32
Department of Justice.....	96,771,050	94,989,010	117,866,210.04	93,758,000	102,404,700	108,299,928.62
Department of Labor.....	128,661,500	69,772,969	71,589,022.31	128,365,000	101,840,100	70,154,706.93
Navy Department.....	4,500,000,000	23,477,816,064	29,514,079,601.49	5,000,000,000	14,700,000,000	30,127,635,917.52
Post Office Department (general fund).....				9,154		486,898.79
Department of State.....	146,705,100	90,139,314	65,340,316.37	140,963,300	174,976,300	76,532,584.63
Treasury Department:						
Administration and operation.....	1,924,895,543	3,007,537,903	2,575,640,351.81	2,587,160,243	6,248,566,269	4,009,037,904.45
Interest.....	5,000,000,000	4,750,000,000	3,621,947,584.87	5,000,000,000	4,750,000,000	3,621,947,584.87
Statutory public debt retirement.....	692,715,164	692,870,951	687,857,961.86			
Total, Treasury Department.....	7,617,610,697	8,350,408,854	6,785,445,898.54	7,587,160,243	10,998,566,269	7,630,986,489.32
War Department:						
Military functions.....	7,100,000,000	21,496,902,030	15,437,012,094.97	7,994,912,000	27,995,019,118	49,688,659,386.32
Civil functions.....	301,998,500	252,409,140	106,046,019.45	274,956,000	224,356,882	138,068,620.92
Panama Canal.....	18,676,500	8,504,408	9,736,199.89	20,606,509	23,884,000	12,087,582.03
Total, War Department.....	7,420,675,000	21,757,815,578	15,552,794,314.31	8,290,474,509	28,243,260,000	49,838,815,589.27
District of Columbia (Federal contribution).....	6,000,000	6,000,000	6,000,000.00	6,000,000	6,000,000	6,000,000.00
Anticipated supplemental appropriations:						
National defense.....		600,000,000			( <sup>3</sup> )	
Other activities.....	875,000,000	1,350,000,000		875,000,000	1,350,000,000	
Total, anticipated supplemental appropriations.....	875,000,000	1,950,000,000		875,000,000	1,350,000,000	
Total.....	29,292,139,510	67,674,629,966	68,390,060,040.02	32,124,982,043	66,643,679,135	100,238,616,715.52
Adjustment to the daily Treasury statement basis.....						+165,979,970.02
Grand total appropriations and expenditures.....	<sup>3</sup> 29,292,139,510	<sup>3</sup> 67,674,629,966	68,390,060,040.02	<sup>3</sup> 32,124,982,043	<sup>3</sup> 66,643,679,135	100,404,596,685.54

° Excess of credits, deduct.

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> Expenditures are shown under the various agencies to which the funds are allocated.

<sup>3</sup> If the legislation proposed in the Budget Message is enacted the appropriations would be increased to \$31,092,139,510 for 1947 and \$67,824,529,966 for 1946 and the expenditures to \$35,124,982,043 for 1947 and \$67,393,679,135 for 1946.



TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>LEGISLATIVE BRANCH</b>						
<b>Senate:</b>						
Salaries and mileage of Senators:						
Salaries of Senators.....	\$960,000	\$960,000	\$960,000.00	\$960,000	\$960,000	\$957,333.32
Mileage of President of Senate and of Senators.....	51,000	51,000	51,000.00	51,000	51,000	47,811.40
Salaries, officers and employees.....	2,944,065	2,961,595	2,760,340.00	2,943,000	2,961,500	2,606,930.95
Contingent expenses:						
Automobile and maintenance, for the Vice President.....	4,000	4,000	4,000.00	4,000	4,000	3,243.59
Reporting debates and proceedings.....	65,450	65,450	70,235.00	65,500	65,500	75,962.92
Cleaning furniture.....	2,000	2,000	2,300.00	2,000	2,000	1,933.49
Furniture and repairs.....	8,000	8,000	8,000.00	8,000	8,000	1,471.31
Expenses of inquiries and investigations.....	150,000	550,000	400,000.00	150,000	550,000	377,331.72
Salaries and expenses, Joint Committee on Internal Revenue						
Taxation.....	35,500	35,500	38,500.00	35,500	35,500	36,850.30
Folding documents.....	18,000	18,000	18,000.00	18,000	18,000	12,391.66
Materials for folding.....	1,500	1,500	1,500.00	1,500	1,500	1,218.65
Fuel for heating apparatus.....	2,000	2,000	2,000.00	2,000	2,000	860.20
Kitchens and restaurants.....	35,000	35,000	41,000.00	35,000	35,000	35,000.00
Mail transportation.....	8,760	8,760	8,760.00	8,000	8,000	3,513.32
Miscellaneous items.....	401,762	401,762	387,962.00	401,700	401,700	366,618.52
Packing boxes.....	970	970	970.00	900	900	-----
Postage.....	500	500	1,000.00	500	500	840.00
Air-mail and special-delivery stamps.....	10,249	10,249	9,376.66	10,300	10,300	9,376.66
Stationery.....	46,300	94,800	26,900.00	46,300	46,300	21,768.22
Storage of documents.....	2,000	2,000	2,000.00	2,000	2,000	2,000.00
Payments to widows of Senators.....	-----	30,000	30,000.00	-----	30,000	30,000.00
Capitol Police: Uniforms and equipment (Senate share).....	4,700	4,700	4,700.00	4,700	4,700	2,240.55
Salaries and expenses of detailed police, Capitol Police Board (Senate share).....	27,500	27,500	30,000.00	27,500	27,500	28,191.52
Salaries and expenses:						
Joint Committee on Federal Expenditures (Senate share).....	-----	10,000	10,000.00	11,400	11,400	11,408.34
Joint Committee on Printing (Senate share).....	5,930	5,930	6,560.00	5,900	5,900	5,757.00
Office of Legislative Counsel (Senate share).....	52,000	42,000	42,000.00	42,000	42,000	31,758.01
<b>Total, Senate.....</b>	<b>4,837,186</b>	<b>5,333,216</b>	<b>4,917,103.66</b>	<b>4,836,700</b>	<b>5,285,200</b>	<b>4,671,811.65</b>
<b>House of Representatives:</b>						
Salaries and mileage of Members:						
Salaries of Members and Delegates.....	4,385,000	4,385,000	4,385,000.00	4,385,000	4,385,000	4,758,771.51
Mileage of Members and Delegates.....	171,000	171,000	171,000.00	171,000	171,000	172,075.24
Expenses of Members and Delegates.....	1,095,000	1,642,500	-----	1,095,000	1,642,500	-----
Salaries, officers and employees.....	1,375,970	1,408,670	1,489,880.00	1,765,000	1,740,000	1,462,084.63
Clerk hire, Members and Delegates.....	4,161,000	4,161,000	3,997,000.00	5,050,000	5,050,000	3,795,860.37
Contingent expenses:						
Furniture and repairs.....	100,000	55,000	45,000.00	109,500	65,000	45,229.20
Packing boxes.....	5,000	-----	-----	5,000	-----	-----
Miscellaneous items.....	186,000	86,000	90,000.00	186,000	105,000	75,507.03
Stenographic reports of committee hearings.....	27,500	27,500	27,500.00	27,500	33,000	24,911.38
Expenses of special and select committees.....	400,000	400,000	500,000.00	400,000	415,000	435,363.91
Salaries and expenses, Joint Committee on Internal Revenue						
Taxation.....	50,000	35,500	38,500.00	57,000	43,000	36,850.31
Telegraph and telephone service.....	300,000	200,000	217,500.00	306,000	300,000	208,019.44
Stationery.....	93,600	312,600	531,600.00	93,600	306,000	375,977.83
Attending physician.....	6,985	6,985	6,985.00	6,900	7,900	7,218.34
Postage.....	950	950	950.00	950	950	950.00
Air-mail and special-delivery stamps.....	32,850	32,850	28,470.00	32,850	32,850	28,470.00
Folding documents.....	30,000	30,000	34,000.00	30,000	36,000	31,825.74
Revision of laws.....	8,000	8,000	8,500.00	9,000	9,000	7,822.50
Preparation of new edition of the United States Code.....	-----	150,000	1,300.00	-----	182,500	45,247.36
Payment for certain services.....	4,500	4,500	5,250.00	5,700	5,700	5,139.55
Automobile and maintenance, for the Speaker of House of Representatives.....	4,000	4,000	4,000.00	4,600	5,300	3,385.21
Compiling testimony in contested-election cases.....	-----	-----	1,750.00	-----	-----	1,750.00
Payment to widows of Congressmen.....	-----	10,000	30,000.00	-----	10,000	30,000.00
Payment to children of Hon. James A. O'Leary.....	-----	-----	-----	-----	-----	10,000.00
Payment for contesting seats.....	-----	-----	-----	-----	-----	7,997.47
Capitol Police: Uniforms and equipment (House share).....	4,700	4,700	4,700.00	4,700	5,000	2,236.02

\* Excludes reappropriation shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>LEGISLATIVE BRANCH—Continued</b>						
<b>House of Representatives—Continued</b>						
Salaries and expenses of detailed police, Capitol Police Board (House share).....	\$27,500	\$27,500	\$30,000.00	\$30,000	\$30,000	\$28,191.52
Salaries and expenses:						
Joint Committee on Federal Expenditures (House share).....		10,000	10,000.00		11,100	11,408.18
Joint Committee on Printing (House share).....	5,930	5,930	6,560.00	7,000	7,000	6,557.00
Office of Legislative Counsel (House share).....	48,000	48,000	43,000.00	53,000	53,000	41,131.33
Claims, judgments, and private relief acts.....			242			
<b>Total, House of Representatives.....</b>	<b>12,523,485</b>	<b>13,228,185</b>	<b>11,708,687.00</b>	<b>13,835,300</b>	<b>14,651,800</b>	<b>11,659,981.07</b>
<b>Miscellaneous:</b>						
Statement of appropriations.....	4,000	4,000	4,000.00	4,000	4,000	4,000.00
National Memorial Stadium Commission.....			1,183.47			
Expenses of Inaugural ceremonies.....			25,000.00			526.02
<b>Total, miscellaneous.....</b>	<b>4,000</b>	<b>4,000</b>	<b>30,183.47</b>	<b>4,000</b>	<b>4,000</b>	<b>4,526.02</b>
<b>Architect of the Capitol:</b>						
Salaries.....	85,900	65,470	74,293.00	88,000	81,000	72,925.83
Penalty mail costs.....	300	300	278.00	300	300	163.02
Capitol Building and repairs.....	561,900	351,800	383,747.00	1,132,000	1,254,000	365,928.42
Depositories for valued documents of Congress.....						1,606.68
Improving the Capitol Grounds.....	163,100	109,000	122,770.00	167,000	140,000	117,958.83
Maintenance, legislative garage.....	20,500	13,200	15,229.00	20,000	20,000	15,294.58
Subway transportation, Capitol and Senate Office Buildings.....	2,000	1,500	1,500.00	2,000	1,700	1,760.80
Maintenance, Senate Office Building.....	517,600	339,500	352,960.00	531,000	449,000	349,091.22
Maintenance, House Office Buildings.....	570,500	427,000	465,000.00	588,000	568,000	440,790.92
Capitol Power Plant.....	942,900	882,700	874,000.00	942,000	1,086,000	878,558.66
Library buildings and grounds.....	1,205,970	227,400	147,000.00	1,212,000	281,000	153,160.86
<b>Total, Architect of the Capitol.....</b>	<b>4,070,670</b>	<b>2,417,870</b>	<b>2,436,777.00</b>	<b>4,682,300</b>	<b>3,881,000</b>	<b>2,397,239.82</b>
<b>Botanic Garden:</b>						
Salaries.....	116,100	80,200	95,000.00	120,000	114,000	88,611.14
Maintenance.....	20,000	20,000	20,000.00	20,000	20,700	24,494.86
<b>Total, Botanic Garden.....</b>	<b>136,100</b>	<b>100,200</b>	<b>115,000.00</b>	<b>140,000</b>	<b>134,700</b>	<b>113,106.00</b>
<b>Library of Congress:</b>						
Salaries:						
Library proper.....	1,945,300	1,783,310	1,750,000.00	1,855,000	1,600,000	1,802,241.42
Copyright Office.....	352,500	299,800	348,000.00	336,000	287,000	292,705.82
Legislative Reference Service.....	520,200	198,300	178,000.00	480,000	186,000	172,409.14
Distribution of printed cards.....	290,700	227,900	271,605.00	275,000	218,000	256,633.03
Index to State legislation.....	47,350	35,000	35,000.00	40,000	32,000	30,497.78
Sunday opening.....			10,000.00			
Union catalogs.....	53,200	44,700	46,925.00	50,000	42,000	40,567.51
Motion-picture project.....	12,795	11,600		11,000	10,000	
Increase of the Library of Congress:						
General increase of Library.....	525,000	525,000	198,000.00	410,000	400,000	205,207.56
Increase of law library.....	150,000	150,000	85,000.00	125,000	110,000	87,061.08
Books for the Supreme Court.....	15,000	20,000	20,000.00	13,000	15,000	16,025.46
Books for adult blind.....	500,000	500,000	500,000.00	350,000	350,000	347,647.86
Printing and binding:						
General.....	319,000	319,000	300,000.00	300,000	300,000	324,828.44
Catalog of Title Entries of Copyright Office.....	20,000	20,000	20,000.00	18,000	18,000	17,296.66
Catalog cards.....	260,000	260,000	260,000.00	260,000	260,000	255,650.57
Contingent expenses of the Library:						
Contingent expenses.....	26,600	26,600	20,800.00	20,000	20,000	20,413.49
Furniture and equipment.....			13,000.00			17,674.17
Photoduplicating expenses.....	40,000	24,100	24,100.00	30,000	18,000	17,152.56
Security of collections.....			(b)			30,066.83
Penalty mail costs.....	12,500	12,500	13,875.00	6,000	6,000	7,321.35
Library Buildings:						
Salaries.....	420,700	314,300	350,000.00	390,000	300,000	331,336.20
Sunday opening.....			8,000.00			
Maintenance.....	27,300	22,800	18,000.00	20,000	18,000	19,757.27
Expenses, Library of Congress, Trust Fund Board.....	500	600	500.00	500	500	
Transferred from: Cooperation with the American Republics, Department of State.....				150,000	70,000	43,028.10

\* Excludes reappropriations shown in table 6.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>LEGISLATIVE BRANCH—Continued</b>						
<b>Library of Congress—Continued</b>						
Working fund.....						* \$6,330.17
Permanent appropriations:						
Bequest of Gertrude M. Hubbard, interest account.....	\$800	\$800	\$800.00	\$800	\$800	312.00
Library of Congress trust fund, interest on permanent loan account.....	53,403	53,403	53,402.61	65,000	72,000	39,211.29
Total, Library of Congress.....	5,592,848	4,849,613	4,525,007.61	5,205,300	4,333,300	4,368,715.42
<b>Government Printing Office:</b>						
Public printing and binding.....	24,200,000	24,200,000	24,200,000.00	6,000,000	6,000,000	6,258,957.68
Office of Superintendent of Documents:						
Salaries.....	1,330,000	1,045,000	1,000,000.00	1,200,000	990,000	945,684.34
General expenses.....	417,000	345,000	345,000.00	350,000	300,000	303,481.50
Penalty mail costs.....	353,000	353,000	281,200.00	350,000	293,000	171,053.51
Claims, judgments, and private relief acts.....			2,880.74			
Total, Government Printing Office.....	26,300,000	25,943,000	25,829,080.74	7,900,000	7,583,000	7,679,177.03
Total, legislative branch.....	53,464,289	51,876,084	49,561,839.48	36,603,600	35,873,000	30,894,557.01

\* Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>THE JUDICIARY</b>						
<b>United States Supreme Court:</b>						
Salaries.....	\$591,200	\$499,100	\$536,509.00	\$591,200	\$583,220	\$476,968.53
Preparation of rules for criminal proceedings.....	(b)	(b)	(b)	7,100	7,240	5,611.71
Preparation of rules for civil procedure.....	(b)	(b)	<sup>b</sup> 19,700.00	4,400	8,840	12,578.95
Printing and binding.....	37,000	37,000	49,750.00	37,000	37,000	42,809.40
Miscellaneous expenses.....	28,600	34,900	27,000.00	28,600	34,900	24,073.08
Care of Supreme Court Building and grounds.....	102,600	74,800	80,000.00	102,600	101,300	74,126.29
Total, United States Supreme Court.....	759,400	645,800	712,959.00	770,900	772,500	636,167.96
<b>Other Federal courts:</b>						
United States Courts for the District of Columbia:						
Repairs and improvements, District Court of the United States for the District of Columbia.....	13,600	10,300	12,300.00	13,500	10,400	16,561.23
Repairs and improvements, United States Court of Appeals for the District of Columbia.....	12,300	2,500	4,770.00	12,000	2,700	5,172.42
Total, United States Courts for the District of Columbia.....	25,900	12,800	17,070.00	25,500	13,100	21,733.65
United States Court of Customs and Patent Appeals:						
Salaries.....		111,600	114,860.00		111,600	114,818.22
Contingent expenses.....		3,300	3,167.00	400	3,200	2,384.83
Printing and binding.....		6,700	6,700.00	4,700	12,000	2,400.40
Salaries and expenses.....	137,400			130,000		
Total, United States Court of Customs and Patent Appeals.....	137,400	121,600	124,727.00	135,100	126,800	119,603.45
United States Customs Court:						
Salaries and expenses.....	295,700			294,600		
Salaries.....		233,200	250,000.00		233,200	224,406.66
Contingent expenses.....		13,000	12,963.00	1,300	14,000	10,279.99
Printing and binding.....		1,000	1,000.00	300	1,000	235.88
Total, United States Customs Court.....	295,700	247,200	263,963.00	295,600	248,200	234,922.53
Court of Claims:						
Salaries and expenses.....	543,580			530,000		
Salaries.....		300,000	220,000.00		300,000	203,220.55
Contingent expenses.....		45,000	15,463.00	5,000	43,000	10,673.13
Printing and binding.....		33,000	25,000.00	8,300	30,000	29,971.38
Repairs to buildings.....	9,350	6,500	2,550.00	9,500	6,500	2,846.02
Total, Court of Claims.....	552,930	384,500	263,013.00	552,800	379,500	246,711.08
Territorial courts:						
Salaries, justices and judges, Territory of Hawaii.....	96,500	96,500	96,500.00	96,500	96,500	97,083.34
Salaries and expenses, United States Court for China.....						4,263.28
Total, Territorial courts.....	96,500	96,500	96,500.00	96,500	96,500	101,346.62
Miscellaneous items of expense:						
Salaries of circuit, district, and retired judges.....	3,200,000	3,200,000	3,222,500.00	3,200,000	3,200,000	3,071,201.55
United States Courts:						
Salaries of clerks.....	3,368,000	2,635,000	2,985,000.00	3,360,000	2,635,000	2,922,847.00
Probation system.....	1,472,800	1,173,000	1,137,400.00	1,470,000	1,170,000	1,092,552.00
Salaries of criers.....	346,500	220,000		345,000	200,000	
Fees of commissioners.....	560,000	450,000	434,000.00	550,000	450,000	459,851.46
Fees of jurors.....	1,600,000	1,600,000	1,600,000.00	1,600,000	1,600,000	1,463,931.54
Miscellaneous salaries.....	1,774,500	1,400,000	1,327,885.00	1,760,000	1,400,000	1,255,730.95
Miscellaneous expenses.....	540,000	540,000	473,700.00	540,000	530,000	417,373.63
Traveling expenses.....	620,000	620,000	563,500.00	620,000	600,000	486,325.87
Printing and binding.....	89,000	89,000	89,000.00	89,000	89,000	83,031.93

<sup>b</sup> Excludes reappropriations shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>THE JUDICIARY—Continued</b>						
<b>Other Federal courts—Continued</b>						
<b>Miscellaneous items of expense—Continued</b>						
<b>United States Courts—Continued</b>						
Supplies, materials, etc., referees in bankruptcy, United States district courts.....						\$45.18
Salaries of court reporters, United States Courts.....	\$820,000	\$700,000		\$820,000	\$700,000	
Total, miscellaneous items of expense.....	14,390,800	12,627,000	\$11,832,985.00	14,354,000	12,574,000	11,252,891.11
Total, other Federal courts.....	15,499,230	13,489,600	12,598,258.00	15,459,500	13,438,100	11,977,208.44
<b>Administrative Office of the United States Courts:</b>						
Salaries.....	295,200	249,000	283,700.00	295,000	249,000	260,461.55
Miscellaneous expenses.....	30,500	26,000	24,000.00	31,000	26,000	18,165.22
Claims, judgments, and private relief acts.....			600.57			
Total, Administrative Office of the United States Courts.....	325,700	275,000	308,300.57	326,000	275,000	278,626.77
Total, The Judiciary.....	16,584,330	14,410,400	13,619,517.57	16,556,400	14,485,600	12,892,003.17

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES</b>						
<b>Executive Office of the President:</b>						
Salary of the President.....	\$75,000	\$75,000	\$75,000.00	\$75,000	\$75,000	\$72,500.00
The White House Office:						
Salaries and expenses.....	883,660	312,588	339,131.00	884,100	313,000	289,763.48
Expenses, death and burial of Franklin Delano Roosevelt.....			14,500.00		14,400	
<i>Emergency fund for the President, national defense, allotment.....</i>					124,500	110,558.91
Total, the White House Office.....	883,660	312,588	353,631.00	884,100	451,900	400,322.39
Executive Mansion and grounds:						
Maintenance.....	184,000	171,940	150,000.00	184,000	172,000	154,797.92
Extraordinary repairs and refurnishing Executive Mansion.....		50,000		5,000	45,000	
Addition to Executive Mansion.....		1,650,000		1,550,000	100,000	
Total, Executive Mansion and grounds.....	184,000	1,871,940	150,000.00	1,739,000	317,000	154,797.92
Bureau of the Budget:						
Salaries and expenses.....	3,927,500	2,219,057	2,000,000.00	3,800,000	2,100,000	1,861,213.58
Printing and binding.....	125,000	65,000	77,000.00	123,000	70,000	61,775.62
<i>National defense activities.....</i>		445,300	879,800.00		450,000	687,448.95
Special services and publications, war information.....				8,000	369,000	
<i>Emergency funds for the President, national defense, allotment.....</i>					8,500	10,251.08
Transferred from: Cooperation with the American Republics, Department of State.....				44,000	28,600	11,948.32
Total, Bureau of the Budget.....	4,052,500	2,729,357	2,956,800.00	3,975,000	3,026,100	2,632,637.55
National Resources Planning Board:						
Salaries and expenses.....						50.62
<i>Emergency fund for the President, national defense, allotment.....</i>						24.97
<i>Emergency fund for the President, Navy, allotment.....</i>						5.45
<i>National defense activities.....</i>						41.86
Total, National Resources Planning Board.....						112.00
President's Committee for Education of Men Demobilized from the Armed Forces:						
<i>Emergency fund for the President, national defense, allotment.....</i>						260.48
Committee for Congested Production Areas:						
Salaries and expenses.....			250,000.00		1,100	185,403.27
Expenses of liquidation.....			50,000.00		50	35,204.49
<i>Emergency funds for the President, national defense, allotment.....</i>					1,200	25,758.38
War agencies (see also tables 6 and 7) <sup>2</sup> .....	166,100,000	908,627,233	1,219,865,318.07	1,059,514,000	1,776,798,850	2,669,466,928.69
Miscellaneous:						
<i>Claims and judgments, national defense.....</i>			36.26			
Claims and judgments.....			15.63			
Total, Executive Office of the President.....	171,295,160	913,616,118	1,223,700,800.96	1,066,187,100	1,780,671,200	2,672,973,925.17
<b>Emergency Funds Appropriated to the President:</b>						
<i>Emergency fund for the President, national defense.....</i>	( <sup>b</sup> )	( <sup>b</sup> )	( <sup>b</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<i>Emergency fund for the President, defense housing, temporary shelter.....</i>			( <sup>b</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<i>Defense aid (lend-lease).....</i>		<sup>b</sup> 2,475,000,000	<sup>b</sup> 3,450,570,000.00	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<i>Replacing defense aid.....</i>			88,299,000.00	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<i>Defense aid, special fund.....</i>		175,000,000	33,601,725.53	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<i>United Nations Relief and Rehabilitation Administration.....</i>		1,300,000,000	450,000,000.00	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<i>Foreign war relief (national defense).....</i>		( <sup>b</sup> )	( <sup>b</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
Total, emergency funds appropriated to the President.....		3,950,000,000	4,022,470,725.53	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

<sup>2</sup> Detailed estimates of appropriations for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

<sup>3</sup> Expenditures are shown under the various agencies to which the funds are allocated.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued</b>						
<b>American Battle Monuments Commission:</b>						
Salaries and expenses.....	\$273,800	\$42,000	\$41,785.00	\$270,000	\$40,000	\$36,895.75
<b>American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas:</b>						
Salaries and expenses.....		40,000	40,000.00	4,000	41,700	31,564.62
Emergency fund for the President, national defense, allotment.....					1,300	2,924.07
Total, American Commission for the Protection and Salvage of Artistic and Historic monuments in War Areas.....		40,000	40,000.00	4,000	43,000	34,488.69
<b>Bituminous Coal Consumers Counsel:</b>						
Salaries and expenses.....						107.95
<b>Board of Investigation and Research—Transportation:</b>						
Salaries and expenses.....					2,000	20,416.74
<b>Civil Service Commission:</b>						
Salaries and expenses.....	11,965,000	9,943,882	10,155,500.00	12,000,000	9,500,000	9,238,300.43
Prevention of pernicious political activities.....						2,102.13
Printing and binding.....					100	55,787.68
Penalty mail costs.....					229,000	15,018.11
Salaries and expenses (national defense).....		6,032,000	11,196,000.00	400,000	4,380,000	10,899,730.00
Extension of civil service.....						° 184.11
Panama Canal construction annuity fund.....	1,814,000	° 1,953,000	1,815,480.00	1,814,000	1,483,000	1,775,385.92
Emergency fund for the President, national defense allotment.....						° 7,396.59
Emergency fund for the President, War allotment.....						70.38
Civil Service retirement and disability appropriated fund.....	220,100,000	245,000,000	194,500,000.00	220,100,000	245,000,000	194,500,000.00
Canal Zone retirement and disability appropriated fund.....	1,177,000	1,177,000	1,177,000.00	1,177,000	1,177,000	1,177,000.00
Alaska Railroad retirement and disability appropriated fund.....	217,000	217,000	175,000.00	217,000	217,000	175,000.00
Claims, judgments, and private relief acts.....			39.49			129.76
Claims, judgments, and private relief acts (national defense).....			48.75			
Total, Civil Service Commission.....	235,273,000	264,322,882	219,019,068.24	235,708,000	261,986,100	217,830,943.71
<b>Federal Communications Commission:</b>						
Salaries and expenses.....	6,060,000	2,946,900	2,104,500.00	5,707,000	2,600,000	2,004,987.66
Printing and binding.....	26,000	21,000	16,700.00	18,000	13,500	11,572.07
Salaries and expenses (national defense).....		2,430,000	4,191,143.00	192,000	1,880,000	4,079,443.42
Notional defense activities.....						° 177.90
Transferred from: Cooperation with the American Republics, Department of State.....				5,000	5,000	2,324.00
Foreign service pay adjustment.....						50.92
Emergency fund for the President, War, allotment.....						° 7.17
Working fund.....						43,471.60
Claims, judgments, and private relief acts.....			62.00			
Claims, judgments, and private relief acts (national defense).....			36.45			
Total, Federal Communications Commission.....	6,086,000	5,397,900	6,312,441.45	5,922,000	4,498,500	6,141,664.60
<b>Federal Deposit Insurance Corporation (see also table 9):</b>						
Salaries and expenses, Federal credit unions.....						° 33.18
Supervision of Federal credit unions (special account).....						° 7.10
Total, Federal Deposit Insurance Corporation.....						° 40.28
<b>Federal Power Commission:</b>						
Salaries and expenses.....	3,370,000	2,322,000	1,997,000.00	3,240,000	1,999,000	1,904,848.62
Flood-control surveys.....	270,000	160,000	144,500.00	260,000	132,500	135,948.81
Notional defense activities.....		110,000	600,000.00		127,500	543,394.88
Printing and binding.....	60,000	48,000	25,000.00	57,500	44,300	29,984.25
Penalty mail costs.....	7,000	4,500	4,833.00	6,400	4,700	3,517.74
Permanent appropriation: Payments to States under Federal Power Act (special account).....	26,000	24,750	26,208.57	26,000	24,700	27,192.78
Claims, judgments, and private relief acts.....			267.62			
Total, Federal Power Commission.....	3,733,000	2,669,250	2,797,809.19	3,589,900	2,332,700	2,644,887.08

° Excess of credits, deduct.

° Excludes reappropriation shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued</b>						
<b>Federal Trade Commission:</b>						
Salaries and expenses.....	\$2,573,000	\$1,897,833	\$2,011,070.00	\$2,500,000	\$1,800,000	\$1,880,425.50
Printing and binding.....	46,400	44,000	43,000.00	44,000	43,000	26,643.35
Working fund.....					20,500	2,839.09
Claims, judgments, and private relief acts.....			1.30			
Total, Federal Trade Commission.....	2,619,400	1,941,833	2,054,071.30	2,544,000	1,863,500	1,909,907.94
<b>Filipino Rehabilitation Commission:</b>						
Expenses, Filipino Rehabilitation Commission.....		50,000		35,000	2,500	
<b>Foreign-service pay adjustment:</b>						
Appreciation of foreign currencies.....		950,000	790,000.00	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
<b>General Accounting Office:</b>						
Salaries.....	38,500,000	34,423,900	37,000,000.00	38,000,000	38,900,000	31,013,658.75
Miscellaneous expenses.....	2,100,000	2,401,400	1,240,225.00	1,900,000	2,150,000	872,692.57
Contingent expenses.....						23,702.48
Printing and binding.....	325,000	257,500	240,000.00	300,000	250,000	176,850.48
Investigations for Congress, salaries and expenses.....		67,980			5,000	
Transferred from:						
Administration of Sugar Act of 1937, Department of Agriculture.....				21,000	24,000	22,299.06
Conservation and use of agricultural land resources, Department of Agriculture.....				330,000	383,000	309,944.90
Parity payments, Department of Agriculture.....						7,080.37
Defense aid, administrative expenses, allotment.....						12,293.23
Emergency fund for the President, national defense, allotment.....						673.52
Claims, judgments, and private relief acts.....			34.74			
Total, General Accounting Office.....	40,925,000	37,150,780	38,480,259.74	40,551,000	41,712,000	32,425,034.62
<b>Interstate Commerce Commission:</b>						
General expenses.....	8,230,000	3,035,400	3,119,000.00	7,969,000	3,014,000	2,811,546.43
Regulating accounts.....		400,000	473,000.00	25,000	390,000	345,206.71
Railroad safety.....	812,000	550,000	604,000.00	798,000	577,000	539,083.97
Signal safety systems.....		178,000	182,000.00	17,000	175,000	160,760.90
Locomotive inspection.....	528,000	500,000	548,000.00	551,000	496,000	510,008.97
Valuation of property of carriers.....		438,319	500,000.00	22,000	450,000	476,379.86
Motor-transport regulation.....		2,584,619	3,250,000.00	130,000	2,594,000	2,967,937.69
Printing and binding.....	193,000	175,000	157,700.00	184,000	194,000	121,743.21
Penalty mail costs.....	27,000	27,000	23,125.00	27,000	26,000	15,980.35
Salaries and expenses (national defense).....		231,000	338,000.00	11,000	236,000	272,051.93
Working fund.....						4,017.77
Claims, judgments, and private relief acts.....			754.67			242.36
Total, Interstate Commerce Commission.....	9,790,000	8,119,338	9,195,579.67	9,734,000	8,152,000	8,224,960.15
<b>Interstate Commission on the Potomac River Basin:</b>						
Contribution to the Interstate Commission on the Potomac River Basin.....	10,000			7,500		
<b>National Advisory Committee for Aeronautics:</b>						
Salaries and expenses.....	23,575,000	25,999,393	26,542,330.00	24,000,000	24,700,000	24,039,495.84
Printing and binding.....	135,000	15,000	15,000.00	96,000	15,000	13,069.18
Ames Aeronautical laboratory.....				500,000	2,000,000	3,644,446.83
Construction and equipment, Langley Field, Va.....	2,990,000		4,935,000.00	3,400,000	4,300,000	6,547,177.61
Aircraft engine research laboratory.....	108,000		9,450,000.00	3,100,000	7,200,000	3,447,252.19
Transferred from:						
Community facilities, defense public works, Federal Works Agency.....					111,000	
Texas Centennial Exposition.....						132.19
Working fund.....					4,500,000	4,500,000.00
Claims, judgments, and private relief acts.....			205.25			205.75
Total, National Advisory Committee for Aeronautics.....	26,808,000	26,014,393	40,942,535.25	31,096,000	42,826,000	33,191,515.21

<sup>1</sup> Excess of credits, deduct.

<sup>2</sup> Expenditures are shown under the various agencies to which the funds are allocated.



TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued</b>						
<b>National Archives:</b>						
Salaries and expenses.....	\$1,211,000	\$913,934	\$1,064,340.00	\$1,210,000	\$902,000	\$1,049,575.51
Printing and binding.....	15,000	7,000	7,000.00	14,500	10,000	7,357.10
Transferred from: Cooperation with the American Republics, Department of State.....					9,200	
Emergency fund for the President, national defense, allotment.....						464.32
Working funds (national defense).....					35,000	6,345.65
Claims, judgments, and private relief acts.....			8.09			
Total, National Archives.....	1,226,000	920,934	1,071,348.09	1,224,500	956,200	1,051,051.28
<b>National Capital Housing Authority:</b>						
Maintenance and operation of title 1 properties.....	17,000	14,700	16,000.00	16,000	16,000	26,038.52
Penalty mail costs.....	500	2,700	2,775.00	400	700	
Conversion of inhabited-alleys fund.....						1,785.96
Transferred from: Community facilities, defense public works, Federal Works Agency.....					3,000	10,293.07
Emergency funds for the President; Defense housing, temporary shelter.....						134,703.78
Defense housing, temporary shelter, maintenance, etc. (special fund).....				200,000	300,000	136,456.08
National defense housing, operation, maintenance, etc. (special fund).....				50,000	50,000	97,044.55
Total, National Capital Housing Authority.....	17,500	17,400	18,775.00	233,600	330,300	129,837.88
<b>National Capital Park and Planning Commission:</b>						
Acquisition of property.....	\$67,750	393,994	740,000.00	1,500,000	658,000	243,403.25
<b>National Labor Relations Board:</b>						
Salaries.....	3,491,000	2,134,000	2,125,000.00	3,425,000	1,824,000	2,104,705.64
Miscellaneous expenses.....	1,042,400	574,000	478,000.00	994,000	432,000	444,166.75
Penalty mail costs.....	23,500	18,430	16,373.00	21,000	16,000	12,105.00
Printing and binding.....	190,000	210,000	220,000.00	193,000	265,000	140,139.39
Salaries and expenses (national defense).....		473,000	600,000.00	39,000	496,000	606,365.76
Salaries and expenses, War Labor Disputes Act (national defense).....		492,500	225,000.00	16,000	238,000	162,994.53
Claims, judgments, and private relief acts.....			1.44			
Total, National Labor Relations Board.....	4,746,900	3,901,930	3,664,374.44	4,688,000	3,271,000	3,470,477.07
<b>National Mediation Board:</b>						
Salaries and expenses.....	331,700	243,300	214,400.00	330,000	243,300	202,755.78
Penalty mail costs.....	700	700	717.00	700	700	412.49
Arbitration, emergency and emergency panel boards.....	110,000	123,900		110,000	123,900	
Salaries and expenses, emergency panels, etc.....			65,000.00			46,155.68
Arbitration and emergency boards.....			85,000.00			70,566.56
Printing and binding.....	3,500	2,500	2,500.00	3,500	2,500	2,596.67
National Railroad Adjustment Board:						
Salaries and expenses.....	281,400	252,400	272,000.00	281,400	252,400	253,397.04
Printing and binding.....	17,500	17,500	17,500.00	17,500	17,500	14,492.45
Total, National Mediation Board.....	744,800	640,300	657,117.00	743,100	640,300	590,376.67
<i>Office of War Mobilization and Reconversion</i> <sup>4</sup> .....	350,000,000	213,955,400	1,198,488.00	246,904,000	124,510,000	861,459.45
<b>Railroad Retirement Board:</b>						
Salaries.....	2,171,000	1,700,000	2,008,000.00	2,087,000	1,634,000	1,883,720.07
Miscellaneous expenses.....	503,800	435,000	460,500.00	241,000	214,000	288,029.95
Printing and binding.....	30,000	33,000	30,500.00	25,000	26,000	30,395.33
Penalty mail costs.....	61,000	54,000	65,000.00	45,000	40,000	27,199.53
Railroad retirement appropriated account.....	298,233,000	291,913,000	308,817,000.00	230,895,200	359,250,800	308,817,000.00
Acquisition of prior service and compensation data (special account).....					19,000	68,403.00
Emergency fund for the President, national defense, allotment.....						1,467.85
Claims, judgments, and private relief acts.....			42.37			
Permanent appropriation:						
Railroad unemployment insurance administration fund.....	10,000,000	12,000,000	13,198,763.74	4,196,600	3,965,590	3,506,598.39
Transfers to unemployment trust fund (act Oct. 10, 1940).....				7,952,730	9,617,970	8,948,213.00
Total, Railroad Retirement Board.....	310,998,800	306,135,000	324,579,806.11	242,442,530	374,767,360	323,571,027.12

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriation shown in table 6.

<sup>4</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued</b>						
<b>Securities and Exchange Commission:</b>						
Salaries and expenses.....	\$5,186,000	\$4,266,200	\$4,651,704.00	\$4,950,000	\$4,450,000	\$4,308,380.22
Printing and binding.....	55,000	43,000	45,000.00	50,000	50,000	28,062.44
Working fund.....					52,600	95,606.49
Claims, judgments, and private relief acts.....			38.22			
Total, Securities and Exchange Commission.....	5,241,000	4,309,200	4,696,742.22	5,000,000	4,559,600	4,240,836.17
<i>Selective Service System</i> <sup>4</sup> .....		52,000,000	62,501,534.59		49,040,000	60,891,486.42
<b>Smithsonian Institution:</b>						
Salaries and expenses.....	1,496,800	1,101,061	1,224,090.00	1,500,000	1,300,000	1,160,555.59
Transferred from: Cooperation with the American Republics, Department of State.....				174,000	112,500	48,150.70
Salaries and expenses, National Gallery of Art.....	784,000	583,207	642,600.00	740,000	600,000	619,014.91
Working fund, National Gallery of Art.....						1,956.67
Permanent appropriations:						
Expenses of Smithsonian Institution, interest account.....	60,000	60,000	60,000.00	60,000	60,000	60,000.00
Expenses of National Gallery of Art, interest account.....	200,000	200,000	200,000.00	200,000	200,000	200,000.00
Working fund (notional defense).....						11,835.41
Total, Smithsonian Institution.....	2,540,800	1,944,268	2,126,690.00	2,674,000	2,272,500	2,097,569.94
<b>Tariff Commission:</b>						
Salaries and expenses.....	1,155,000	823,410	951,881.00	1,152,000	827,000	901,294.03
Printing and binding.....	10,000	10,000	10,000.00	10,000	12,100	5,114.87
Transferred from: Cooperation with the American Republics, Department of State.....				8,600	6,900	1,085.41
Working fund.....					25,100	64,681.07
Claims, judgments, and private relief acts.....			6.40			
Total, Tariff Commission.....	1,165,000	833,410	961,887.40	1,170,600	871,100	972,175.38
<b>The Tax Court of the United States:</b>						
Salaries and expenses.....	568,800	510,675	555,000.00	578,000	519,000	516,088.14
Printing and binding.....	15,000	15,000	32,000.00	15,000	15,000	9,033.81
Total, the Tax Court of the United States.....	583,800	525,675	587,000.00	593,000	534,000	525,121.95
<b>Tennessee Valley Authority:<sup>5</sup></b>						
Tennessee Valley Authority fund.....	36,572,000	<sup>b</sup> 9,648,000	( <sup>b</sup> )	27,000,000	24,000,000	25,806,808.14
Working fund (notional defense).....						<sup>a</sup> 184,269.66
<b>Thomas Jefferson Bicentennial Commission</b> .....						714.30
<b>Thomas Jefferson Memorial Commission</b> .....				5,000	10,000	2,529.93
<b>United States Employees' Compensation Commission:</b>						
Salaries and expenses.....	1,585,000	<sup>b</sup> 1,387,000	<sup>b</sup> 1,106,025.00	1,659,000	1,513,000	1,184,801.28
Printing and binding.....			20,000.00			17,592.71
Penalty mail costs.....						8,474.32
Salaries and expenses, military bases (notional defense).....			346,000.00			237,380.24
Employees' compensation fund.....	11,730,000	<sup>b</sup> 13,575,000	<sup>b</sup> 13,950,000.00	11,530,000	10,500,000	12,564,302.80
Employees' compensation fund, Civil Works.....						<sup>a</sup> 3,564.42
Employees' compensation fund, Emergency Conservation Work.....						<sup>a</sup> 126.00
Employees' compensation fund, Emergency Relief.....						<sup>a</sup> 51,672.23
Employees' compensation fund, relief.....						1,346,135.77
Wage accruals.....		7,800,000			7,800,000	
Youth work, National Youth Administration.....						<sup>a</sup> 1.71
Emergency fund for the President, notional defense, allotment.....						<sup>a</sup> 27.00
Total, Employees' Compensation Commission.....	13,315,000	22,762,000	15,422,025.00	13,189,000	19,813,000	15,303,295.76

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table.

<sup>4</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

<sup>5</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring of 1946 as a supplement to the regular Budget. The amounts shown for 1947 are tentative.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued</b>						
<i>United States Maritime Commission</i> (see also table 7):						
<i>Construction fund, act June 29, 1936, revolving fund</i>			\$6,766,000,000.00	\$300,000,000	\$618,100,000	\$3,167,684,560.15
<i>Federal ship-mortgage insurance fund</i>						° 5,850.53
<i>Emergency ship construction fund</i>					15,500,000	14,964,613.10
<i>Defense aid (national defense)</i>					40,000,000	67,118,531.65
<i>Emergency fund for the President, war allotment</i>						° 88.24
<i>Working fund, supplies and transportation</i>					1,400,000	513,595.95
<i>Working fund</i>					380,000,000	276,627,854.64
Total, United States Maritime Commission			6,766,000,000.00	300,000,000	1,055,000,000	3,526,903,216.72
<b>Veterans Administration:</b>						
Salaries and expenses	\$557,287,000	\$227,675,000	177,619,940.00	528,000,000	225,000,000	158,212,210.24
Printing and binding	2,000,000	2,140,000	650,000.00	2,000,000	2,200,000	553,756.46
Penalty mail costs	3,500,000	614,250	485,625.00	3,500,000	919,000	280,211.96
Army and Navy pensions	1,905,000,000	1,080,150,000	791,252,000.00	1,748,000,000	1,236,000,000	772,190,347.11
Readjustment benefits	2,148,387,000	295,000,000		1,746,280,000	641,000,000	
Salaries and expenses, Bureau of War Risk Insurance						° 30.56
Military and naval insurance	1,472,000	18,000,000	19,794,000.00	10,300,000	13,500,000	19,804,316.15
Military and naval family allowance						° 2,061.96
Military and naval compensation						° 12,626.74
Adjusted service and dependent pay			40,000.00	4,400	10,000	63,873.86
Adjusted service certificate appropriated fund			9,000,000.00			9,000,000.00
National service life insurance appropriated fund	169,535,000	1,828,000,000	500,000,000.00	169,535,000	1,228,000,000	1,117,548,383.54
Vocational rehabilitation						96,272.63
Soldiers and sailors civil relief		400,000	400,000.00	160,000	186,000	27,877.90
Hospital and domiciliary facilities	147,442,500	242,820,000	17,945,500.00	130,000,000	55,000,000	15,799,142.62
Naval and hospital services						° 1,656.84
<i>Emergency fund for the President, national defense, allotment</i>						87.23
Claims, judgments, and private relief acts			22,422.15			17,052.20
Total, Veterans Administration	4,934,623,500	3,694,799,250	1,517,209,487.15	4,337,779,400	3,401,815,000	2,093,586,155.80
Unclassified items						° 7,300.31
Total, Executive Office of the President and independent offices	6,189,456,210	9,523,101,255	14,267,280,351.33	6,580,328,030	7,206,517,260	9,035,490,680.59

° Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

*By organization unit and appropriation title*

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL LOAN AGENCY</b>						
<i>Federal Loan Agency</i> <sup>2</sup> .....						° \$468,865.01

<sup>a</sup> Excess of credits, deduct.

<sup>1</sup> Appropriation titles shown in italics are classified as "national defense."

<sup>2</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring as a supplement to the regular Budget.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL SECURITY AGENCY</b>						
<b>American Printing House for the Blind:</b>						
To promote the education of the blind.....	\$115,000	\$115,000	\$115,000.00	\$115,000	\$115,000	\$115,000.00
<b>Columbia Institution for the Deaf:</b>						
Columbia Institution for the Deaf.....	221,800	213,605	204,100.00	221,000	167,000	183,947.45
Plans and specifications.....	7,500			6,500		
<b>Food and Drug Administration:</b>						
Salaries and expenses:						
Enforcement operations.....	3,631,000	2,794,400	2,796,580.00	3,600,000	2,614,000	2,690,460.15
Salaries, sea-food inspectors.....	40,000	40,000	40,000.00	36,000	26,000	40,000.00
General administration.....	133,500	98,000	111,000.00	132,000	97,000	105,934.00
Certification services.....	292,000			275,000	200,000	
Transferred from:						
Traveling expenses, Federal Security Agency.....				202,000	158,000	123,766.00
Printing and binding, Federal Security Agency.....				24,000	22,000	17,008.99
Working fund.....					12,000	12,195.18
Total, Food and Drug Administration.....	4,096,500	2,932,400	2,947,580.00	4,269,000	3,129,000	2,964,973.96
<b>Freedmen's Hospital:</b>						
Salaries and expenses.....	921,000	796,750		875,000	986,000	
Salaries.....			583,000.00			582,331.76
Miscellaneous expenses.....			211,000.00			136,750.82
Transferred from: Traveling expenses, Federal Security Agency.....						192.50
Total, Freedmen's Hospital.....	921,000	796,750	794,000.00	875,000	986,000	719,275.08
<b>Howard University:</b>						
Salaries.....	941,700	912,000	750,000.00	941,000	912,000	723,026.89
Expenses.....	286,000	187,000	158,000.00	286,000	368,000	140,651.85
Plans and specifications.....	154,800	181,575		160,000	160,000	
Construction of buildings.....	3,017,000			2,000,000		
Total, Howard University.....	4,399,500	1,280,575	908,000.00	3,387,000	1,440,000	863,678.74
<b>Office of Education:</b>						
Further development of vocational education.....	14,200,000	14,200,000	14,200,000.00	14,000,000	14,000,000	12,903,353.75
Promotion of vocational education in Hawaii.....	30,000	30,000	30,000.00	30,000	30,000	27,983.54
Promotion of vocational education in Puerto Rico.....	105,000	105,000	105,000.00	105,000	105,000	99,681.70
Further endowment of colleges of agriculture and the mechanic arts.....	2,480,000	2,489,000	2,480,000.00	2,480,000	2,480,000	2,480,000.00
Salaries and expenses, vocational education.....		367,423	419,923.00		400,000	402,004.49
Salaries and expenses.....	1,520,200			1,445,000		
Salaries.....		386,955	342,955.00		437,000	324,695.34
General expenses.....		39,650	29,650.00		35,000	13,003.33
Library service and research.....		20,965	23,965.00		23,000	23,270.44
Services for the blind.....		20,125	21,625.00		20,000	9,827.88
Transferred from:						
Cooperation with the American Republics, Department of State.....					170,000	84,773.89
Printing and binding, Federal Security Agency.....				80,000	78,000	62,307.33
Traveling expenses, Federal Security Agency.....				130,000	90,000	76,791.46
<i>Emergency fund for the President, national defense, Office of Administrator</i> .....						781.57
Working fund.....					1,600,000	1,617,659.18
<i>Education and training, defense workers (national defense)</i> .....			<sup>b</sup> 14,500,000.00		442,000	44,717,331.18
<i>Visual aids for war training (national defense)</i> .....			175,000.00			2,222,134.62
<i>Salaries and expenses (national defense)</i> .....		384,900	866,700.00		384,000	827,392.39
<i>Loans to students (national defense)</i> .....					70,000	74,455.96
<i>Vocational education, defense workers</i> .....						5,266.29
Permanent appropriations:						
Colleges for agriculture and the mechanic arts.....	2,550,000	2,550,000	2,550,000.00	2,550,000	2,550,000	2,550,000.00
Promotion of vocational education, act of Feb. 23, 1917.....	7,000,000	7,000,000	7,000,000.00	7,000,000	7,000,000	6,779,920.68
Total, Office of Education.....	27,885,200	27,585,018	42,744,818.00	27,820,000	29,774,000	71,906,872.16

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriation shown in table 6.

<sup>1</sup> Appropriation titles shown in italics are classified as "national defense."

TABLE 5—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL SECURITY AGENCY—Continued</b>						
<b>Public Health Service:</b>						
Expenses, Division of Venereal Diseases.....			\$12,339,000.00		\$273,000	\$12,136,418.74
Grants to States for public health work.....			11,000,000.00			10,788,825.02
Emergency health and sanitation activities (national defense).....			13,125,000.00		2,660,000	10,696,978.37
Pay of personnel and maintenance of hospitals.....			16,189,823.00		3,660,000	15,956,975.93
Expenses, Division of Mental Hygiene.....			1,180,000.00		512,000	1,127,914.39
Salaries and expenses, National Institute of Health.....			2,274,000.00		259,000	2,020,615.93
Expenses, States Relations Division.....			339,000.00		16,000	226,636.62
Maintenance, National Cancer Institute.....			561,000.00			502,189.85
Uniform allowances.....					75,000	224,500.00
Control of venereal diseases.....	\$16,628,000	\$11,949,000		\$16,000,000	11,500,000	
Control of venereal diseases (national defense).....		5,291,000		97,000	5,500,000	
Control of tuberculosis.....	7,994,000	6,047,000	2,168,000.00	7,000,000	5,800,000	1,554,190.89
Public Health Service, Philippine Islands.....		1,000,000		200,000	800,000	
Disease and sanitation investigations.....						a 201.38
Assistance to States, general, Public Health Service.....	19,420,000	11,467,000		18,800,000	11,000,000	
Control of communicable diseases.....	7,372,000	1,040,000		6,800,000	800,000	
Interstate quarantine service.....			31,531.00		2,000	28,457.58
Preventing the spread of epidemic diseases.....			336,000.00		35,000	252,817.74
Industrial hygiene investigations.....		134,000		8,000	120,000	
Health and sanitation activities, war and defense areas (national defense).....		2,615,000		470,000	1,700,000	
Control of malaria and diseases of tropical origin (national defense).....		10,897,000		1,000,000	8,000,000	
Hospital and medical care.....	19,185,900	15,501,300		18,000,000	15,000,000	
Foreign quarantine service.....	2,014,000	1,574,000	1,439,000.00	1,900,000	1,400,000	1,311,338.83
Operating expenses, National Institute of Health.....	4,283,000	2,638,000		4,000,000	2,200,000	
Maintenance, National Institute of Health.....						70.62
Operating expenses, National Cancer Institute.....	1,772,000	490,000		1,600,000	400,000	
Pay of other employees.....						a 500.00
Pay, etc., commissioned officers.....	5,267,300	4,586,200	2,937,719.00	5,300,000	4,600,000	3,315,460.02
Pay of acting assistant surgeons.....						a 33.33
Training for nurses, national defense.....		59,957,000	63,000,000.00		44,000,000	61,162,833.78
Training for nurses.....	16,713,000			16,000,000		
Claims for damages, operation of vessels, act of July 1, 1944.....						66.99
Service and supply fund.....		250,000				
Salaries and miscellaneous expenses.....	2,225,000	1,178,000		1,700,000	1,000,000	
Salaries, Office of Surgeon General.....			595,000.00		25,000	562,624.22
Miscellaneous and contingent expenses.....			210,000.00		52,000	157,807.44
Medical and hospital service.....						a 13.33
Development of health facilities.....	646,000	317,000		500,000	250,000	
Office of International Health Relations.....	290,700			200,000		
Emergency fund for the President, national defense, allotment.....						3,079.60
Working fund, Public Health Service.....						a 225,258.85
Working capital fund, narcotic farms.....						a 26,125.90
Working fund, Emergency Management.....						262.97
Working fund, Public Health Service, special fund.....						a 97,148.48
Working fund, employees' compensation fund, emergency relief.....						38,552.00
Transferred from:						
Community facilities, defense public works, Federal Works Agency.....					244,000	2,204,351.87
Cooperation with the American Republics, Department of State.....						98,165.70
Medical and hospital service, penal institutions, Department of Justice.....				1,000,000	1,000,000	808,385.14
Printing and binding, Federal Security Agency.....				270,000	170,000	121,915.92
Salaries and expenses, Immigration and Naturalization Service.....					105,000	43,730.98
Maritime training fund, War Shipping Administration.....				45,000	800,000	
Traveling expenses, Federal Security Agency.....				1,000,000	800,000	442,338.09
United Nations Relief and Rehabilitation Administration, allotment.....						458,698.83
Permanent appropriation—special account: Operation of commissaries, Division of Mental Hygiene.....	80,000	75,000	55,530.00	70,000	60,000	47,304.44
<b>Total, Public Health Service.....</b>	<b>103,890,900</b>	<b>137,006,500</b>	<b>127,780,603.00</b>	<b>101,960,000</b>	<b>124,819,000</b>	<b>125,944,227.23</b>
<b>Saint Elizabeths Hospital:</b>						
Salaries and expenses.....	2,592,000	2,861,000	2,460,500.00	2,500,000	2,800,000	2,425,375.89
Building for storeroom, etc.....		681,665	445,000.00		100,000	
Construction and equipment.....		1,900,000		900,000	1,000,000	
Continuous treatment building.....					11,000	2,692.91

a Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL SECURITY AGENCY—Continued</b>						
<b>Saint Elizabeths Hospital—Continued</b>						
Transferred from:						
Printing and binding, Federal Security Agency.....					\$983	\$4,472.65
Traveling expenses, Federal Security Agency.....						406.24
Total, Saint Elizabeths Hospital.....	\$2,592,000	\$5,442,665	\$2,905,500.00	\$3,400,000	3,911,983	2,432,947.69
<b>Social Security Board:</b>						
Grants to States for old-age assistance, aid to dependent children, and aid to the blind.....	484,000,000	431,000,000	409,800,000.00	484,000,000	431,000,000	401,399,740.02
Salaries, Bureau of Public Assistance.....	982,000	815,000	950,000.00	980,000	910,000	829,295.19
Grants to States for unemployment compensation administration.....	48,045,000	57,042,000	29,996,000.00	48,000,000	57,000,000	34,419,248.88
Salaries, Bureau of Employment Security.....	1,049,800	642,474	750,000.00	1,038,200	720,000	699,804.50
Salaries, Bureau of Old-Age and Survivors Insurance.....	21,039,000	17,516,625	17,610,900.00	21,000,000	17,500,000	17,110,844.59
Salaries, Office of Social Security Board.....	3,588,000	2,978,000	3,400,000.00	3,500,000	2,900,000	3,161,842.63
Miscellaneous expenses, Social Security Board.....	3,028,000	2,867,500	2,735,000.00	3,000,000	2,850,000	2,506,084.03
Transferred from:						
Printing and binding, Federal Security Agency.....				661,000	629,000	470,434.88
Traveling expenses, Federal Security Agency.....				880,000	811,000	716,370.81
Working fund.....						° 539,045.76
Working fund, special fund.....						° 7,000.00
Total, Social Security Board.....	561,731,800	512,861,599	465,241,900.00	563,059,200	514,320,000	460,767,619.77
<b>Office of Vocational Rehabilitation:</b>						
Payments to States, Vocational Rehabilitation Act, as amended.....	11,747,800	8,258,900	8,000,000.00	11,000,000	8,000,000	7,154,648.07
General administrative expenses, Office of Vocational Rehabilitation.....	644,300	427,988	400,000.00	624,000	417,000	339,877.84
Transferred from:						
Printing and binding, Federal Security Agency.....				31,000	17,000	3,781.89
Traveling expenses, Federal Security Agency.....				64,000	61,000	44,573.98
Total, Office of Vocational Rehabilitation.....	12,392,100	8,686,888	8,400,000.00	11,719,000	8,495,000	7,542,881.78
<b>Office of the Administrator:</b>						
Salaries:						
Office of the Administrator.....	221,000	174,000	181,291.00	215,000	174,000	164,129.33
Division of Personnel Management.....	126,000	95,000	131,000.00	122,000	96,000	120,866.50
Division of Service Operations.....	289,000	220,000	295,000.00	281,000	223,000	261,955.96
Office of General Counsel.....	638,000	544,000	574,000.00	621,000	549,000	551,898.81
Miscellaneous expenses.....	77,400	69,000	68,696.00	64,000	74,000	66,207.53
Traveling expenses.....	2,831,000	2,168,550	1,756,300.00	27,000	28,700	30,478.87
Printing and binding.....	1,153,000	891,400	944,000.00	9,670	74,000	9,901.92
Penalty mail costs.....	441,000	470,934	462,500.00	455,000	390,000	176,502.45
National Youth Administration:						
Expenses of liquidation, Federal Security Agency.....			(b)			58,524.26
Expenses of liquidation, War Manpower Commission.....						5,116.55
Youth work and student aid.....						46,626.77
Salaries and expenses.....						1,379.94
Total, National Youth Administration.....						111,647.52
Working fund.....					5,000	° 5,916.82
Salaries and expenses, Office of Community War Services.....		450,000	1,500,000.00	95,000	499,000	1,364,566.30
Temporary aid to enemy aliens and other restricted persons.....		61,000	50,000.00		820,000	202,275.65
Transferred from:						
Community facilities, defense public works, Federal Works Agency.....						8,333.33
Salaries and expenses, Office for Emergency Management.....						° 402.20
Salaries and expenses, national defense, Office of Education.....						° 5.85
Defense aid (lend-lease), allotment.....						10,263.44
Emergency fund for the President, national defense, allotment.....				280,000	1,400,000	1,448,623.79
Total, Office of the Administrator.....	5,776,400	5,143,884	5,962,787.00	2,169,670	4,332,700	4,521,326.53
<b>Miscellaneous:</b>						
Claims, judgments, and private relief acts.....			28,254.16			15,399.16
Increase of compensation.....						° 8.83
Total, miscellaneous.....			28,254.16			15,399.33
Total, Federal Security Agency.....	724,029,700	702,064,884	658,032,542.16	719,001,370	691,489,683	677,978,140.72

° Excess of credits, deduct.

b Excludes reappropriation shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL WORKS AGENCY</b>						
<b>Office of the Administrator:</b>						
Salaries and expenses.....	\$360,000	\$271,651	\$331,752.00	\$356,000	\$314,000	\$316,508.98
Public Works Administration (see also table 6):						
Administrative expenses, Public Works Administration.....						• 58.32
Liquidation of Public Works Administration.....		( <sup>b</sup> )	( <sup>b</sup> )	7,100,000	12,178,000	4,619,075.85
Public Works Administration, act of 1938, allotment.....		( <sup>b</sup> )	( <sup>b</sup> )			• 4.66
Public Works Administration, act of 1938, grants.....						• 393.14
Special deposit accounts, revolving fund.....					105,000	104,940.00
Work Projects Administration:						
Expenses of liquidation.....					9,000	10,322.23
Emergency relief liquidation of Federal construction projects transferred from: <i>Development of landing areas for national defense, Office of Administrator of Civil Aeronautics</i> .....						1,836.51
Emergency relief, Work Projects Administration.....						5,313.36
Working fund, Golden Gate International Exposition Commission, Emergency Relief, Federal theater projects receipts.....						• 1,356,587.97
Working fund, revolving fund.....					6,000	256.50
Working fund.....					21,000	• 395.48
Administrative expenses, work relief in Puerto Rico and the Virgin Islands.....					500	23,503.66
Work relief in Puerto Rico and the Virgin Islands, Federal construction projects.....						184.38
Work relief in Puerto Rico and the Virgin Islands.....					11,000	89.65
Penalty mail costs.....	29,000	25,767	30,525.00	28,500	30,000	22,314.63
Working fund, administrative office.....					8,500	10,595.73
						12,000.00
<b>Total, Office of the Administrator.....</b>	<b>389,000</b>	<b>297,418</b>	<b>362,277.00</b>	<b>7,484,500</b>	<b>12,683,000</b>	<b>3,769,501.01</b>
<b>Public Buildings Administration:</b>						
General administrative expenses.....	1,677,000	1,335,710	1,350,000.00	1,677,000	1,300,000	1,319,926.14
Repair, preservation, and equipment, public buildings outside the District of Columbia.....	10,000,000	6,000,000	2,500,000.00	9,000,000	6,000,000	2,251,543.10
Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area.....	28,463,000	25,495,000	29,769,800.00	27,400,000	25,400,000	30,122,493.55
Salaries and expenses, public buildings and grounds outside the District of Columbia.....	15,816,000	11,500,000	10,971,000.00	14,900,000	11,300,000	10,082,144.66
Working capital fund.....		50,000		• 5,000	• 35,000	
Operating force for public buildings.....						• 56.27
Federal office building, Nashville, Tenn.....		5,575,000		4,000,000		
Furniture and repairs of same for public buildings.....						638.91
Operating supplies for public buildings.....						1.83
Rented buildings, repairs, alterations, maintenance and operation.....						6,367.82
Acquisition of site and building, Baltimore Parcel Post Station, Baltimore, Md.....			830,000.00		136,000	693,652.45
Salem, N. J., post office.....						5,792.10
<i>Emergency fund for the President, national defense, allotment</i> .....				37,000	170,000	147,325.74
Outside professional services.....					3,000	807.62
<i>Emergency safeguarding of public buildings and property (national defense)</i> .....				204,000	600,000	695,522.47
Advance studies for Federal building construction.....				32,000	60,000	82,978.15
Public buildings, construction and rent:						
Emergency repairs to public buildings and mechanical equipment: Act Aug. 25, 1937.....						20,596.53
Emergency construction of public buildings:						
Act June 19, 1934.....					3,000	17,187.35
Act Aug. 12, 1935.....					3,000	515.57
Act June 22, 1936.....				30,000	100,000	2,164.46
National Industrial Recovery, Public Works Administration, allotment.....					22,000	15,007.53
Working fund, Public Buildings Administration.....				3,225,000	6,300,000	7,160,765.21
Construction services, Public Buildings Administration.....				• 25,000	• 28,500	89,279.70
Public Buildings, District of Columbia:						
Site for and construction of general office buildings in or near District of Columbia.....				763,000	1,500,000	1,011,015.82

• Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.<sup>1</sup> Appropriation titles in italics are classified as "national defense."



TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL WORKS AGENCY—Continued</b>						
<b>Public Buildings Administration—Continued</b>						
<b>Public Buildings, District of Columbia—Continued</b>						
War Department buildings.....					\$197,000	\$28,369.87
West Central Heating Plant.....				\$3,000,000	2,000,000	1,354.04
General Accounting Office Building.....					109,000	* 3,895.69
Annex buildings, Government Printing Office.....						9,888.78
Federal office buildings Nos. 2 and 3.....				7,000	250,000	10,090.25
Social Security Board and Railroad Retirement Board buildings.....					4,000	800.00
Construction of temporary office buildings.....					50,000	6,142.31
Additional facilities, National Bureau of Standards.....						3,801.10
National Industrial Recovery, New Interior Building.....					3,500	
Construction of public buildings, act Aug. 25, 1937.....				1,000,000	1,500,000	591,127.15
Transferred from:						
Building for storeroom, etc. Saint Elizabeths Hospital, Federal Security Agency.....					92,000	70.54
Construction fund, United States Maritime Commission, revolving fund.....						* 3.15
Construction of hangars, Washington National Airport, Civil Aeronautics.....					1,000	
Coast Guard Air Station, San Francisco, Calif.....						* 7.80
Materials, testing laboratory and equipment, National Bureau of Standards.....					500	13,362.51
National Industrial Recovery, Public Works Administration, Office of Administrator of Civil Aeronautics.....					900	132.89
Pay of personnel and maintenance of hospitals, Public Health Service.....					39,000	4,163.09
Public Works Administration, Act of 1938, Civil Aeronautics.....					1,000	2,637.20
Salaries and expenses, Veterans Administration.....				636,000	1,015,000	
Surplus Property Administration, sale or disposition of surplus real estate.....				2,500,000	1,000,000	
<b>Total, Public Buildings Administration.....</b>	<b>\$55,956,000</b>	<b>\$49,955,710</b>	<b>\$45,420,800.00</b>	<b>68,381,000</b>	<b>59,096,400</b>	<b>54,393,703.53</b>
<b>Public Roads Administration:</b>						
Federal-aid highway system.....	55,000,000	25,000,000	40,000,000.00	57,000,000	50,700,000	25,242,427.38
Federal-aid secondary or feeder roads.....	23,000,000	3,000,000	3,000,000.00	18,000,000	11,000,000	3,547,037.95
Flight strips (national defense).....					1,035,000	658,719.91
Elimination of grade crossings.....	30,000,000	6,000,000		30,000,000	12,000,000	4,521,939.19
Federal-aid postwar highways.....	175,000,000	25,000,000		150,000,000	50,000,000	
Strategic highway network (national defense).....	10,515,637	10,000,000	18,000,000.00	9,500,000	15,700,000	9,786,673.92
Access roads (national defense).....	7,323,155	35,000,000	55,000,000.00	17,900,000	35,000,000	44,830,263.91
Surreys and plans (national defense).....		3,000,000	4,000,000.00	3,000,000	6,200,000	604,803.12
Inter-American Highway.....	5,000,000	1,000,000	2,000,000.00	6,000,000	4,000,000	2,809,050.07
Inter-American Highway (Costa Rica).....					1,600,000	4,897,453.95
Mount Vernon Memorial Highway.....					65,000	
Public lands highways.....					293,000	61,594.37
Emergency fund for the President, national defense, allotment.....					3,100,000	596,407.13
Defense aid, services and expenses, allotment.....					109,000	33,369.39
Public Works Administration, allotment.....					405,000	7,774.74
Highway grade-crossing elimination, etc., emergency relief, act Apr. 8, 1935.....					2,878,000	241,563.28
Highway funds, emergency expenditures (N. I. R.), act Apr. 8, 1935.....					61,000	17,331.56
National Industrial Recovery, Public Works Administration emergency expenditures, allotment.....					2,720,000	140,422.60
Payment of claims, sec. 10, Defense Highway Act of 1941, as amended.....			699,477.04		212,000	587,927.12
Highway funds, emergency expenditures (N. I. R.), act of June 16, 1933.....					59,000	1,538.70
Working fund, defense aid.....						11,507.75
Working fund.....					4,658,000	4,478,595.14
Working fund, Agriculture, forest roads and trails, forest highways.....					3,493,000	* 335,159.95
Working fund, Interior, National Parks, roads and trails, emergency construction.....					2,900	3,544.66
Working fund, War, national defense.....					500	14.70
Special account: Working fund.....					46,000	* 46,065.43
<b>Total, Public Roads Administration.....</b>	<b>305,838,792</b>	<b>108,000,000</b>	<b>122,699,477.04</b>	<b>291,400,000</b>	<b>205,337,400</b>	<b>102,698,735.16</b>

\* Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL WORKS AGENCY—Continued</b>						
<b>Bureau of Community Facilities:</b>						
<i>Community facilities, defense public works</i> .....		\$20,000,000	\$32,000,000.00	\$19,000,000	\$70,000,000	\$119,413,085.35
Public works advance planning.....		30,000,000			30,000,000	
Virgin Islands public works.....	\$2,000,000	1,366,210		1,800,000	150,000	
<i>Special account: War public works (community facilities)</i> .....				800,000	* 300,000	* 160,742.52
Total, Bureau of Community Facilities.....	2,000,000	51,366,210	32,000,000.00	21,600,000	99,850,000	119,252,342.83
<b>Miscellaneous:</b>						
Claims, judgments, and private relief acts.....			140,261.68			154,880.70
Increase of compensation, Office of Superintendent, State, War, and Navy Department Building.....						* 67.00
Salaries, Office of Superintendent, State, War, and Navy Depart- ment Building.....						* 33.00
Total, miscellaneous.....			140,261.68			154,780.70
Total, Federal Works Agency.....	364,183,792	209,619,338	200,622,815.72	388,865,500	376,966,800	280,269,064.13

\* Excess of credits, deduct.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>NATIONAL HOUSING AGENCY</b>						
<b>National Housing Agency: <sup>2</sup></b>						
<i>National defense</i> .....			<sup>b</sup> \$99,373,000.00	\$16,185,000	\$59,720,000	\$104,933,477.43
General public works.....		\$191,900,000		90,000,000	100,000,000	
Other.....	<sup>b</sup> \$12,600,000	<sup>b</sup> 7,600,000	<sup>b</sup> 19,430,614.94	16,135,000	10,090,000	13,316,232.68
<b>Total, National Housing Agency</b> .....	12,600,000	199,500,000	118,803,614.94	122,320,000	169,810,000	118,249,710.11

<sup>b</sup> Excludes reappropriations shown in table 6.<sup>1</sup> Appropriation titles in italics are classified as "national defense."<sup>2</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring of 1946 as a supplement to the regular Budget. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF AGRICULTURE</b>						
<b>Office of the Secretary:</b>						
Salaries and expenses.....	\$1,838,500	\$1,450,000	\$1,700,000.00	\$1,900,000	\$1,525,000	\$1,763,834.02
Salaries.....						° 334.80
Miscellaneous expenses.....						970.32
Working capital fund.....						° 54,250.72
Penalty mail costs.....	3,186,000	3,238,740	3,161,650.00	3,245,000	3,928,000	1,403,825.89
Foreign service pay adjustment.....						93.82
Total, Office of the Secretary.....	5,024,500	4,688,740	4,861,650.00	5,145,000	5,453,000	3,114,138.53
<b>Office of the Solicitor:</b>						
Salaries and expenses.....	2,264,000	1,860,000	1,930,632.00	2,300,000	2,050,000	1,960,320.43
Working fund.....						° 11,191.96
Total, Office of the Solicitor.....	2,264,000	1,860,000	1,930,632.00	2,300,000	2,050,000	1,949,128.47
<b>Office of Information:</b>						
Salaries and expenses.....	578,500	453,000	514,002.00	610,000	650,000	744,262.27
Printing and binding.....	1,145,000	1,000,000	1,100,000.00	1,305,000	1,500,000	1,179,987.26
Reproduction of 1942 Yearbook of Agriculture.....					15,500	162,455.00
Total, Office of Information.....	1,723,500	1,453,000	1,614,002.00	1,915,000	2,165,500	2,086,704.53
<b>Library:</b>						
Salaries and expenses.....	552,000	467,900	550,171.00	535,000	470,000	521,172.90
Working fund.....						77.77
Total, Library.....	552,000	467,900	550,171.00	535,000	470,000	521,250.67
<b>Bureau of Agricultural Economics:</b>						
Salaries and expenses.....	4,553,000	3,630,000	4,110,236.00	4,550,000	3,850,000	4,113,517.75
Working fund.....						61,834.94
Working fund, Emergency Management.....						1,258.82
Total, Bureau of Agricultural Economics.....	4,553,000	3,630,000	4,110,236.00	4,550,000	3,850,000	4,176,611.51
<b>Office of Foreign Agricultural Relations:</b>						
Salaries and expenses.....	650,000	500,000	481,505.00	625,000	510,000	441,349.51
Working fund.....						4,532.51
Working fund, Emergency Management.....						8,820.06
Total, Office of Foreign Agricultural Relations.....	650,000	500,000	481,505.00	625,000	510,000	454,702.08
<b>Extension Service:</b>						
Payment to States, Hawaii, Alaska, and Puerto Rico for cooperative agricultural extension work.....	22,698,950	18,698,950	14,198,950.00	22,478,950	18,538,950	14,015,166.76
Salaries and expenses: Administration and coordination of extension work.....	776,900	697,900	785,843.00	750,000	665,000	718,726.61
Working fund, Agricultural Adjustment Administration.....						260.00
Permanent appropriation:						
Cooperative agricultural extension work.....	4,704,710	4,704,710	4,704,710.00	4,704,710	4,704,710	4,700,439.05
Working fund.....						338.81
Total, Extension Service.....	28,180,560	24,101,560	19,689,503.00	27,933,660	23,908,660	19,434,931.23
<b>Agricultural Research Administration:</b>						
Office of Administrator: Salaries and expenses.....	460,500	285,200	136,656.00	450,000	275,000	116,535.13
Beltsville Research Center.....			130,760.00		11,000	120,989.08
Special research fund.....	1,193,000	1,088,000	1,226,364.00	1,160,000	1,075,000	1,151,815.20
<b>Office of Experiment Stations:</b>						
Payments to States, Hawaii, Alaska, and Puerto Rico, agricultural experiment stations.....	7,552,500	7,206,208	7,001,208.00	7,552,000	7,190,000	6,972,335.62
Salaries and expenses.....	343,200	252,975	283,243.00	300,000	260,000	261,316.89
Total, Office of Experiment Stations.....	7,895,700	7,459,183	7,284,451.00	7,852,000	7,450,000	7,233,652.51

° Excess of credits, deduct.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF AGRICULTURE—Continued</b>						
<b>Agricultural Research Administration—Continued</b>						
Bureau of Animal Industry:						
Salaries and expenses.....	\$19,224,000	<sup>b</sup> \$15,639,900	<sup>b</sup> \$18,041,972.00	\$9,950,000	\$9,400,000	\$8,427,712.86
Marketing agreements, hog cholera virus and serum.....				37,400	38,000	33,480.05
Eradication of foot-and-mouth and other contagious diseases of animals.....	( <sup>b</sup> )	( <sup>b</sup> )	( <sup>b</sup> )			<sup>a</sup> 775.29
Total, Bureau of Animal Industry.....	19,224,000	15,639,900	18,041,972.00	9,987,400	9,438,000	8,460,417.62
Bureau of Dairy Industry: Salaries and expenses.....	1,011,000	742,300	812,958.00	960,000	755,000	777,351.04
Bureau of Plant Industry, Soils, and Agricultural Engineering:						
Salaries and expenses.....	7,047,700	5,193,900	5,699,032.00	6,800,000	4,800,000	5,309,449.61
Rubber investigations.....					13,200	11,145.26
Total, Bureau of Plant Industry, Soils, and Agricultural Engineering.....	7,047,700	5,193,900	5,699,032.00	6,800,000	4,813,200	5,320,594.87
Bureau of Entomology and Plant Quarantine:						
Salaries and expenses.....	6,701,000	5,627,700	5,842,205.00	6,300,000	5,500,000	5,526,103.90
Working fund, Emergency Management.....						991.87
Total, Bureau of Entomology and Plant Quarantine.....	6,701,000	5,627,700	5,842,205.00	6,300,000	5,500,000	5,527,095.77
Control of emergency outbreaks of insect pests and plant diseases.....	2,800,000	2,700,000	3,780,050.00	1,400,000	2,600,000	2,866,703.50
Bureau of Agricultural and Industrial Chemistry:						
Salaries and expenses.....	5,166,000	4,475,000	4,752,361.00	5,050,000	4,650,000	4,274,264.50
Transferred from: Synthetic liquid fuels, Bureau of Mines.....				94,000	205,000	18,722.60
Total, Bureau of Agricultural and Industrial Chemistry.....	5,166,000	4,475,000	4,752,361.00	5,144,000	4,855,000	4,292,987.10
Bureau of Human Nutrition and Home Economics: Salaries and expenses.....	917,000	850,000	806,630.00	900,000	870,000	643,052.05
Miscellaneous:						
Working fund.....				65,000	340,000	<sup>a</sup> 112,707.62
Emergency dehydration investigations.....						12.23
Transferred from: Removal and reestablishment of Arlington Farm, Va.....						1,353.69
Total, miscellaneous.....				65,000	340,000	<sup>a</sup> 111,341.70
Total, Agricultural Research Administration.....	52,415,900	44,061,183	48,513,439.00	41,018,400	37,982,200	36,399,852.17
White pine blister rust control.....	7,000,000	2,923,867	2,264,026.00	5,800,000	2,550,000	2,095,380.04
<b>Forest Service:</b>						
Salaries and expenses.....	25,788,000	20,333,000	23,278,794.00	25,000,000	20,400,000	22,254,345.21
Forest-fire cooperation.....	8,300,000	7,300,000	6,300,000.00	8,000,000	7,000,000	6,487,709.22
Farm and other private forestry cooperation.....	771,500	732,500	781,466.00	735,000	690,000	692,925.73
Forest-fire control.....						8,776.79
Acquisition of lands from forest receipts (receipt limitation).....	392,000			200,000		
Acquisitions of lands for national forests.....				1,800,000	6,000	62,404.73
Acquisition of lands for protection of watersheds of navigable streams.....	3,000,000		75,000.00			5,140.53
New England hurricane damage.....						1.65
Emergency relief, Federal construction projects, transfer from W. P. A.....						<sup>a</sup> 36.74
Working fund.....				63,800	832,000	1,027,279.31
Working fund, Emergency Management.....						2,761.80
Transferred from: Salaries and expenses, Office for Emergency Management.....						20.58
Permanent appropriations:						
Payments to States and Territories from the national forests fund (special account).....	3,900,000	4,001,000	4,005,437.97	3,900,000	4,001,000	4,138,652.69
Payment to school funds, Arizona and New Mexico, national forests fund (indefinite).....	40,000	40,000	38,476.35	40,000	40,000	38,476.35

<sup>a</sup> Excess of credits, deduct.<sup>b</sup> Excludes reappropriations shown in table 6.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF AGRICULTURE—Continued</b>						
<b>Forest Service—Continued</b>						
<b>Permanent appropriations—Continued</b>						
Roads and trails for States, national forests fund (special account).....	\$1,560,000	\$1,600,000	\$1,602,175.18	\$1,500,000	\$1,500,000	\$1,116,127.08
Total, Forest Service.....	43,751,500	34,006,500	36,081,349.50	41,233,800	34,469,000	35,834,584.93
Forest roads and trails.....	36,214,222	9,918,778	4,161,496.00	32,500,000	8,500,000	6,214,430.33
Emergency rubber project.....		(b)	(b)	965,000	4,276,000	4,756,038.10
<b>Soil Conservation Service:</b>						
Salaries and expenses.....	38,078,000	29,754,300	29,637,248.00	37,500,000	30,300,000	27,588,823.22
Transferred from:						
Special and technical investigations, International Joint Commission, United States and Great Britain.....				1,850	2,100	1,111.01
Public Works Administration, allotment to Interior, Soil Conservation Service.....						1.24
Work Projects Administration, emergency relief, Federal construction projects.....						87.05
Working fund.....				4,927	3,675	4,391.10
Total, Soil Conservation Service.....	38,078,000	29,754,300	29,637,248.00	37,506,777	30,298,425	27,594,418.62
<b>Land utilization and retirement of submarginal land.....</b>	<b>1,453,000</b>	<b>1,057,300</b>	<b>1,250,000.00</b>	<b>1,420,000</b>	<b>1,090,000</b>	<b>1,212,627.94</b>
Permanent appropriations, special accounts:						
Payments to counties from submarginal land program.....	145,000	140,000	239,937.39	145,000	268,000	115,827.95
Excess payments, submarginal land program.....			544.18		138	406.68
<b>Water conservation and utilization projects.....</b>	<b>700,000</b>	<b>1,165,066</b>		<b>1,050,000</b>	<b>950,000</b>	<b>541,186.79</b>
<b>Production and Marketing Administration:</b>						
Conservation and use of agricultural land resources.....	270,000,000	<sup>b</sup> 342,658,000	302,500,000.00	252,450,000	305,250,000	254,561,610.86
Parity payments.....					1,800	229,700.17
Administrative expenses, sec. 392, Agricultural Adjustment Act of 1938.....				10,000,000	10,540,000	10,461,952.72
Local administration, sec. 388, Agricultural Adjustment Act of 1938.....				25,000,000	26,400,000	28,070,915.67
Salaries and expenses, Agricultural Adjustment Administration, sec. 12 (a), Act May 12, 1933.....				8,400	8,400	5,421.20
Administration of Price Adjustment Act of 1938.....					17,500	1,034.28
Payments for agricultural adjustment.....					12,000	552.94
Exportation and domestic consumption of agricultural commodities (Cotton Price Adjustment).....						1,648.02
Permanent appropriation: Advances by Secretary of the Treasury under sec. 12 (b), act May 12, 1933.....						14,691.38
Elimination of diseased cattle.....						1,052.26
General expenses, Agricultural Adjustment Administration.....						1,302.36
Retirement of cotton pool participation trust certificates.....						6.32
Allotments from N. I. R., emergency expenditures.....						665.24
Administration of the Sugar Act of 1937.....	<sup>b</sup> 55,000,000	48,446,000	52,510,203.00	53,150,000	47,150,000	42,738,076.50
Federal Crop Insurance Act <sup>2</sup> .....	7,880,000	<sup>b</sup> 7,984,900	(b)	5,000,000	4,900,000	577,291.12
Permanent appropriation: Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935.....	<sup>b</sup> 118,000,000	114,274,626	119,307,107.95	198,000,000	110,000,000	70,099,466.50
Salaries and expenses, marketing services.....	9,487,100	6,552,400	7,233,576.00	18,000,000	16,000,000	15,427,488.98
Transferred from:						
Quartermaster Service, Army.....				6,000	6,500	4,850.97
Supplies and transportation, Army.....						90.73
Salaries and expenses, War Food Administration.....		14,986,472	30,700,000.00	1,000,000	6,700,000	16,465,750.40
Emergency fund for the President, national defense, allotment to Agriculture, War Food Administration.....						149,251.09
Agricultural production, distribution, and related activities.....						3,626.73
Transferred from: Salaries and expenses, Office for Emergency Management.....						17.75
Supply and distribution of farm labor.....		25,000,000	20,000,000.00	7,125,000	21,775,000	30,144,832.99

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.

<sup>2</sup> The Government Corporation Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to Congress a budget program or plan of operation. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring of 1946 as a supplement to the regular Budget. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF AGRICULTURE—Continued</b>						
<b>Production and Marketing Administration—Continued</b>						
Transferred from: <i>Community facilities, defense public works, Federal Works Agency</i> .....				\$2,000	\$15,000	\$22,540.36
<i>Emergency supplies for Territories and Possessions (national defense)</i> .....					1,000,000	° 4,107,570.94
<i>Foreign war relief (national defense), allotment to agriculture</i> .....						1,535,313.24
Transferred from: <i>Salaries and expenses, Foreign Economic Administration (Foreign Food Program)</i> .....					55,000	
Penalty mail costs, Foreign Food Programs.....					100	
Working fund, AAA, Federal Emergency Relief, Surplus relief, N. I. R.....						° 7.50
Working fund, Agricultural Adjustment Administration.....						° 4,704.12
Working fund, <i>Consumers Counsel, Emergency Management</i> .....						450.08
Working fund, marketing services.....						4,627.74
Working fund, Marketing Administration.....						239.59
Working fund, Office of Distribution.....					275,000	° 548,488.17
Working fund, Food Distribution Administration.....					700	107,572.18
Working fund, Food Production Administration.....					150	8,813.20
Total, Production and Marketing Administration.....	\$460,367,100	\$559,902,398	\$532,250,886.95	569,741,400	550,107,150	465,644,348.34
<i>Defense aid (lend-lease)</i> .....				200,000,000	850,000,000	1,173,048,833.70
<i>United Nations Relief and Rehabilitation Administration</i> .....				600,000,000	450,000,000	10,970,327.72
<b>Farm Security Administration:</b>						
Loans, grants, and rural rehabilitation.....	24,000,000	° 22,357,264	26,000,000.00	23,700,000	22,500,000	24,033,337.97
Farm tenancy:						
Salaries and expenses.....	2,804,000	2,500,000	1,500,000.00	2,800,000	2,400,000	1,339,278.54
Administrative expenses.....						397.50
Liquidation and management of resettlement projects.....					1,600	4,948.47
Submarginal land program.....						51.65
Development of water facilities, arid and semiarid areas.....	1,000,000	° 1,000,000	1,025,000.00	1,000,000	1,100,000	836,656.97
Loans and grants to farmers, flood and windstorm damage.....		(°)	(°)		500,000	577,289.51
Construction, water conservation and utilization projects, allotment to Agriculture, reimbursable.....				250,000	175,000	131,530.76
<i>Emergency fund for the President, defense housing, temporary shelter (national defense) allotment</i> .....					300	22,524.33
National Industrial Recovery, Resettlement Administration, subsistence homesteads.....						° 450.00
Total, Farm Security Administration.....	27,804,000	25,857,264	28,525,000.00	27,750,000	26,676,900	26,945,495.70
<b>Rural Electrification Administration:</b>						
Salaries and expenses.....	5,000,000	° 3,850,000	3,246,000.00	4,900,000	4,100,000	2,758,093.42
Loans and purchase of property.....				3,640,000	9,900,000	8,407,112.11
Working fund.....						9,905.93
Total, Rural Electrification Administration.....	5,000,000	3,850,000	3,246,000.00	8,540,000	14,000,000	11,175,111.46
<b>Farm Credit Administration:</b>						
Salaries and expenses.....	584,000	526,000	626,321.00	5,100,000	4,550,000	4,670,643.68
Farmers' crop production and harvesting loans.....	5,000,000			1,882,000	1,400,000	° 5,920,237.54
Agricultural credits and rehabilitation, emergency relief.....						° 139,873.40
Loans to farmers in drought and storm stricken areas, emergency relief.....						° 317,079.31
Loans and relief in stricken agricultural areas, act of June 19, 1934.....						° 2,315,618.98
Agricultural marketing revolving fund.....				° 95,000	600,000	° 195,914.56
Farmer's seed and feed loans, New Mexico.....						° 1,408.76
Farm Credit Administration, revolving fund.....						° 6,700,000.00
Farmer's seed grain loans.....						° 13,536.38
Loans to farmers in storm and drought-stricken areas, Southeastern States.....						° 3,635.50
Loans to farmers in storm and flood-stricken areas, Southeastern States.....						° 7,349.99
Loans to farmers in storm, flood, and drought-stricken areas.....						° 29,818.44
Federal Farm Mortgage Corporation, capital stock.....				° 30,000,000	° 50,000,000	

° Excess of credits, deduct.

° Excludes reappropriations shown in table 6.

° The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operation. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring of 1946 as a supplement to the regular Budget. The amounts shown at this time for 1947 are tentative.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF AGRICULTURE—Continued</b>						
<b>Farm Credit Administration—Continued</b>						
Special accounts:						
Administrative expenses and refunds.....				\$2, 771, 700	\$2, 960, 000	\$2, 730, 409.34
Emergency crop production loan funds.....						235.64
Supervisory expense funds, Regional Agricultural Credit Corporations.....				34, 000	41, 700	41, 325.00
Special deposit account: Regional Agricultural Credit Corporations, emergency expenditures (R. F. C.).....				° 566, 000	° 1, 205, 700	34, 997, 529.04
Total, Farm Credit Administration.....	\$5, 584, 000	\$526, 000	\$626, 321.00	° 20, 873, 300	° 41, 754, 000	26, 795, 669.84
<b>Miscellaneous:</b>						
Emergency fund for the President, national defense, allotment to Agriculture.....				36, 000	70, 200	681, 400.66
Emergency relief, Agriculture.....						° 26.18
Transferred from:						
Cooperation with the American Republics, Department of State.....				1, 000, 000	952, 000	802, 373.95
Flood control, general.....				2, 500, 000	863, 700	122, 759.49
Expenses, disposal agencies, Surplus Property Administration.....				800, 000	4, 800, 000	
Emergency conservation fund, War.....						° 194.17
Ordnance service and supplies, Army.....						85.20
Claims, judgments, and private relief acts.....			103, 110.10			41, 109.74
Working fund, general.....				82, 000	302, 000	° 298, 195.04
Working fund, Emergency Management.....						2, 726.37
Total, miscellaneous.....			103, 110.10	4, 418, 000	6, 987, 900	1, 352, 040.02
Total, Department of Agriculture.....	721, 460, 282	749, 893, 856	720, 137, 057.12	1, 594, 223, 737	2, 014, 808, 873	1, 862, 434, 047.35

° Excess of credits, deduct.



TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF COMMERCE</b>						
<b>Office of the Secretary:</b>						
Salaries.....	\$1, 110, 000	\$718, 725	\$620, 000. 00	\$1, 069, 000	\$660, 000	\$594, 805. 25
Contingent expenses.....			69, 000. 00	3, 000	45, 000	75, 586. 64
Traveling expenses.....						27, 102. 89
Printing and binding.....	1, 330, 000	815, 000	515, 000. 00	1, 260, 000	886, 000	549, 431. 75
Technical and scientific services.....	4, 550, 000	300, 000		4, 200, 000	270, 000	
<i>Salaries and expenses, National Inventors' Council Service staff (national defense)</i> .....		75, 000	125, 000. 00		64, 000	82, 802. 70
Working capital fund.....			100, 000. 00			° 32, 662. 93
Penalty mail costs.....	695, 000	485, 000	286, 750. 00			122, 511. 37
Transferred from:						
Cooperation with the American Republics, Department of State.....				2, 300	755, 000	808, 459. 29
Golden Gate International Exposition.....						° 11. 66
Pan American Exposition, Tampa, Fla.....						° 37. 84
<i>Emergency fund for the President, national defense, allotment</i> .....				18, 000	500, 000	1, 077, 424. 27
<i>Defense aid, administrative expenses</i> .....						1, 323. 73
Foreign-service pay adjustment.....					1, 000	1, 431. 83
Working fund.....						81, 226. 02
Total, Office of the Secretary.....	7, 685, 000	2, 393, 725	1, 715, 750. 00	6, 552, 300	3, 181, 000	3, 389, 493. 31
<b>Bureau of the Census:</b>						
Salaries and expenses, Social Security Act.....	155, 000	145, 000	165, 000. 00	155, 000	95, 000	108, 218. 54
Census of business.....	11, 940, 000			8, 500, 000		
Census of manufactures.....	5, 465, 000			3, 900, 000		
Foreign trade statistics.....			1, 200, 000. 00		48, 000	1, 119, 411. 59
Salaries and expenses.....	15, 940, 000	7, 813, 000	4, 300, 000. 00	15, 500, 000	7, 500, 000	3, 775, 151. 96
Expenses of the sixteenth and other censuses.....						19, 622. 29
Census of agriculture.....			14, 034, 000. 00	1, 000, 000	4, 200, 000	7, 524, 529. 42
Customs statistics.....						24, 303. 30
Transferred from: Cooperation with the American Republics, Department of State.....						
Working fund, <i>Emergency Management</i> .....				125, 000	49, 000	° 63. 75
Working fund.....						183, 165. 26
						° 449, 581. 88
Total, Bureau of the Census.....	33, 500, 000	7, 958, 000	19, 699, 000. 00	29, 180, 000	11, 892, 000	12, 304, 756. 73
<b>Office of Surplus Property: <sup>2</sup></b>						
<i>Federal Property Utilization Program</i> .....						2, 465, 020. 91
<i>Emergency fund for the President, defense allotment</i> .....						17. 24
Total, Office of Surplus Property.....						2, 465, 038. 15
<b>Office of Administrator of Civil Aeronautics:</b>						
General administration.....	4, 174, 000	3, 028, 000	2, 776, 718. 00	4, 500, 000	3, 500, 000	2, 699, 077. 80
Establishment of air-navigation facilities.....	° 18, 680, 000	° 12, 786, 000	° 4, 067, 860. 00	21, 000, 000	16, 000, 000	6, 096, 336. 47
Maintenance of air-navigation facilities.....	35, 886, 000	25, 040, 000	24, 559, 163. 00	36, 000, 000	25, 000, 000	24, 262, 191. 63
Air navigation facilities.....						1. 00
Civil Aeronautics Authority fund.....						8, 599. 00
Technical development.....	1, 200, 000	850, 000	722, 000. 00	1, 000, 000	800, 000	675, 025. 96
Enforcement of safety regulations.....	6, 419, 000	3, 500, 000	3, 355, 737. 00	6, 300, 000	3, 400, 000	3, 241, 009. 00
<i>Civilian pilot training (national defense)</i> .....					300, 000	2, 661, 472. 87
<i>War training service</i> .....						781. 40
Airport advisory service.....	340, 000	300, 000		370, 000	250, 000	
Maintenance and operation of aircraft.....	2, 053, 000	850, 000		1, 750, 000	700, 000	
Maintenance and operation, Washington National Airport.....	756, 000	582, 000	559, 000. 00	800, 000	500, 000	515, 505. 33
<i>Development of landing areas for national defense</i> .....	(b)	(b)	(b)	8, 000, 000	24, 000, 000	40, 425, 871. 04
Construction of cafeteria, Washington National Airport.....		156, 000		6, 000	150, 000	
Construction, Washington National Airport.....		3, 998, 000		900, 000	3, 000, 000	
<i>Expenses of liquidation, war training</i> .....				2, 000	25, 000	337, 151. 09
National Industrial Recovery (P. W. A.), allotment.....						363. 96
<i>Emergency fund for the President, national defense, allotment</i> .....					5, 000	185, 476. 85
Development of civil landing areas.....				5, 500, 000	4, 000, 000	289, 898. 33

° Excess of credits, deduct.

° Excludes reappropriations shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."<sup>2</sup> This office was transferred to the Department of Commerce by Executive Order 9541, dated Apr. 19, 1945, and to the Reconstruction Finance Corporation by Executive Order 9643, dated Oct. 19, 1945.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF COMMERCE—Continued</b>						
<b>Office of Administrator of Civil Aeronautics—Continued</b>						
Special accounts:						
Transferred from: <i>Operation, maintenance, etc., national defense housing, Federal Public Housing Authority</i> .....						\$3,919.53
Working fund.....				\$3,700,000	\$7,300,000	22,222,460.88
Total, Office of Administrator of Civil Aeronautics.....	\$69,508,000	\$51,090,000	\$36,040,478.00	89,828,000	88,930,000	103,625,142.14
<b>Civil Aeronautics Board:</b>						
Salaries and expenses.....	2,400,000	1,675,000	1,503,423.00	2,310,000	1,735,000	1,376,341.14
Printing and expenses.....	32,000	25,000	21,800.00	32,000	35,000	9,966.44
Total, Civil Aeronautics Board.....	2,432,000	1,700,000	1,525,223.00	2,342,000	1,770,000	1,386,307.58
<b>Coast and Geodetic Survey:</b>						
Aeronautical charts.....			1,150,000.00		406,000	1,137,501.31
Salaries and expenses, departmental.....	3,380,000	2,400,000		3,223,000	2,016,000	
Salaries.....			1,459,000.00			1,407,502.11
Office expenses.....			447,000.00		130,000	500,054.10
Salaries and expenses, field.....	4,775,000	3,180,000		4,058,000	2,671,000	554,555.49
Coastal surveys.....			612,000.00		210,000	
Magnetic and seismological work.....			115,000.00		13,000	115,747.87
Geodetic control surveys.....			470,000.00		15,000	539,196.68
Repairs of vessels.....			100,000.00		26,000	
Pay of officers and men, vessels.....			760,000.00		38,000	839,076.21
Pay and allowances, commissioned officers.....	1,100,000	870,000	820,000.00	1,023,000	731,000	820,522.94
Construction of vessels.....						80,047.59
Transferred from: Cooperation with the American Republics, Department of State.....						1,741.17
Working fund.....				10,000	562,000	542,140.88
Working fund, special fund.....						* 646.24
Total, Coast and Geodetic Survey.....	9,255,000	6,450,000	5,933,000.00	8,314,000	6,818,000	6,537,440.11
<b>Bureau of Foreign and Domestic Commerce:</b>						
Salaries and expenses.....	5,170,000	2,055,000	1,550,000.00	4,868,000	2,052,000	1,460,462.71
Field office service.....	6,500,000	445,000	355,000.00	6,188,000	445,000	318,858.45
Defense aid, administrative expenses.....						30,042.78
Salaries and expenses, Washington commerce services.....						2,216.31
District and cooperative office service, Department of Commerce.....						* 7,116.15
Allowances for quarters, foreign commerce service.....						* 1.00
Domestic commerce, Department of Commerce.....						4,899.84
Customs statistics, Department of Commerce.....						43.50
Office of International Trade Operations <sup>3</sup> .....	2,000,000			2,000,000	2,700,000	
Emergency relief, Commerce, Federal nonconstruction projects, transfer from W. P. A.....						* 17,092.76
Working fund, <i>Emergency Management</i> .....						614.96
Working fund, Treasury, expenses, Emergency Banking, Gold Reserve, and Silver Purchase Acts.....						216.92
Working fund, United States Tariff Commission.....						150.70
Working fund.....					166,000	26,310.70
Total, Bureau of Foreign and Domestic Commerce.....	13,670,000	2,500,000	1,905,000.00	13,056,000	5,363,000	1,819,606.96
<b>Patent Office:</b>						
Salaries.....	4,800,000	4,100,000	4,006,200.00	4,800,000	4,000,000	3,902,716.34
Photolithographing.....	350,000	275,000	305,000.00	345,000	280,000	306,968.51
Miscellaneous expenses.....	77,000	125,000	122,500.00	75,000	75,000	44,326.12
Printing and binding.....	800,000	800,000	750,000.00	800,000	793,000	666,015.10
Total, Patent Office.....	6,027,000	5,300,000	5,183,700.00	6,020,000	5,148,000	4,920,026.07

\* Excess of credits, deduct.

<sup>3</sup> These operations were transferred to the Department of Commerce by Executive Order 9630, dated Sept. 27, 1945. The estimated expenditures shown for 1946 represent expenditures to be made from funds transferred by this Order. Estimates of appropriation for 1947 will be submitted at a later date as an amendment to the Budget. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF COMMERCE—Continued</b>						
<b>National Bureau of Standards:</b>						
Operation and administration.....	\$655,000	\$465,000	\$518,000.00	\$649,000	\$467,000	\$498,674.83
Testing, inspection, and information service.....	2,100,000	1,125,000	1,235,000.00	2,070,000	1,128,000	1,213,200.06
Research and development.....	2,400,000	1,325,000	1,145,000.00	2,373,000	1,427,000	1,078,068.85
Standards for commerce.....	259,000	198,000	226,000.00	258,000	198,000	216,356.45
Construction of wind tunnel.....					38,000	10,773.96
Electrical building and equipment.....					3,000	1,290.00
Station for broadcasting standard frequencies.....					1,200	331.51
Materials testing laboratory and equipment.....					6,500	20,712.00
Transferred from:						
Advisory Committee for Aeronautics.....				152,000	154,000	154,137.88
Air Corps, Army, War Department.....				15,000	17,000	27,001.91
Aviation, Navy Department.....				534,000	488,000	399,590.34
Cooperation with the American Republics, Department of State.....						• 177.00
Distinctive paper for United States securities, Treasury Department.....				2,000	1,900	1,916.52
Engineer Service, Army, War Department.....				9,000	219,000	80,711.38
Expediting production of equipment and supplies for national defense, Army, War Department.....				25,000	83,000	231,578.39
Maintenance, National Cancer Institute, Public Health Service, Federal Security Agency.....				2,000	2,000	1,594.40
Medical and hospital department, Army, War Department.....					1,500	8,292.79
Maintenance, Bureau of Ships, Navy Department.....				65,000	74,000	85,116.61
Ordnance and ordnance stores, Navy Department.....				50,000	49,000	21,125.27
Ordnance service and supplies, Army, War Department.....				4,200,000	4,350,000	246,199.34
Quartermaster service, Army, War Department.....				96,000	203,000	78,448.27
Salaries and expenses, Bureau of Engraving and Printing, Treasury Department.....				11,000	11,000	12,274.53
Working fund, Emergency Management.....						6,587.15
Working fund.....				840,000	1,221,000	1,228,526.31
Total, National Bureau of Standards.....	5,414,000	3,113,000	3,124,000.00	11,351,000	10,143,100	6,622,331.75
<b>Weather Bureau:</b>						
Salaries and expenses.....	17,845,000	12,540,000	13,120,000.00	17,650,000	15,300,000	12,486,032.23
Transferred from: Cooperation with the American Republics, Department of State.....						• 33.41
Working fund.....				• 12,000	• 10,000	147,710.92
Total, Weather Bureau.....	17,845,000	12,540,000	13,120,000.00	17,638,000	15,290,000	12,633,709.74
<b>Miscellaneous:</b>						
Claims, judgments, and private relief acts.....			65,060.95			9,262.61
Claims, judgments, and private relief acts (national defense).....			1,416.11			
Total, miscellaneous.....			66,477.06			9,262.61
Total, Department of Commerce.....	165,336,000	93,044,725	88,312,628.06	184,281,300	148,535,100	154,713,115.15

• Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR</b>						
<b>Office of the Secretary:</b>						
Salaries, Office of the Secretary.....	\$1,350,000	\$1,079,740	\$1,222,420.00	\$1,350,000	\$1,077,000	\$1,149,854.82
Salaries, Office of the Solicitor.....	267,000	210,926	224,843.00	267,000	210,000	215,996.43
Salaries, Division of Territories and Island Possessions.....	167,200	118,980	129,662.00	167,200	120,000	116,662.02
Salaries and expenses, Division of Investigations.....						a 26.70
Salaries and expenses, Petroleum Conservation Division.....	247,000	185,512	200,000.00	247,000	185,500	163,872.19
Salaries and expenses, Division of Geography.....	82,000	25,000		82,000	25,000	
Bituminous Coal Division: Administrative expenses.....						a 2,266.51
Soil and moisture conservation operations.....	1,800,000	1,200,000	1,200,000.00	1,800,000	1,351,000	1,148,258.38
Fire protection of forests, forest industries, and strategic facilities (national defense).....			525,000.00		87,000	480,886.37
Payment of awards, war minerals claims.....			54,775.82		54,000	
Protection of mineral resources and facilities, including petroleum (national defense).....						10.07
Contingent expenses, Department of the Interior.....	241,000	208,860	164,000.00	251,000	226,500	156,735.04
Penalty mail costs.....	219,000	315,000	259,000.00	219,000	300,000	129,024.66
Library, Department of the Interior.....			500.00			382.50
Printing and binding, Department of the Interior.....			200,000.00		104,000	208,584.24
Emergency fund for the President, national defense, allotment.....					119,000	114,355.09
Transferred from:						
Cooperation with the American Republics, Department of State.....				308,000	178,500	142,074.00
White Pine Blister Rust Control, Department of Agriculture.....				640,000	270,000	154,452.04
Working fund, Interior, United States Board on Geographical Names.....					30,000	30,422.67
Working fund, Office of the Secretary.....						261,324.49
Working fund, Interior, Office of Land Utilization.....						a 9,342.55
Total, Office of the Secretary.....	4,373,200	3,344,018	4,180,200.82	5,331,200	4,337,500	4,461,259.25
<b>Commission of Fine Arts:</b>						
Expenses.....	11,900	6,880	7,610.00	11,000	6,000	7,479.67
Printing and binding.....			200.00			221.77
Total, Commission of Fine Arts.....	11,900	6,880	7,810.00	11,000	6,000	7,701.44
<b>Bonneville Power Administration:</b>						
Construction, operation, and maintenance, Bonneville Power Transmission System.....	19,701,000			19,000,000	15,740,000	8,783,262.27
<b>United States High Commissioner to Philippine Islands.....</b>		b 278,900	170,160.00		353,000	92,165.37
Working fund.....					34,000	a 64,049.79
<b>Office of Fishery Coordination:</b>						
Salaries and expenses.....		212,500	290,000.00		180,000	253,932.74
<b>Solid Fuels Administration for War:<sup>2</sup></b>						
Salaries and expenses (national defense).....	25,000	3,600,000	4,669,200.00	200,000	3,396,000	3,551,027.28
Emergency fund for the President, national defense, allotment.....						24.55
Total, Solid Fuels Administration for War.....	25,000	3,600,000	4,669,200.00	200,000	3,396,000	3,551,051.83
<b>Southwestern Power Administration:</b>						
Salaries and expenses.....		110,000	140,000.00		118,000	89,104.18
Operation and maintenance.....	323,000			323,000		
National Industrial Recovery, Public Works Administration, allotment to Interior, Southwestern Power Administration.....					109,000	138,820.37
Construction.....	23,000,000			16,000,000		
Public Works Administration, Act of 1938.....					253,000	46,295.85
Permanent appropriation: Continuing fund for emergency expenses (special accounts).....			100,000.00			
Total, Southwestern Power Administration.....	23,323,000	110,000	240,000.00	16,323,000	480,000	274,220.40

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Grazing Service:</b>						
Salaries and expenses.....	\$1,504,000	\$979,470	\$1,047,740.00	\$1,500,000	\$990,000	\$986,378.70
Fire fighting.....	50,000	50,000		50,000	50,000	
Range improvements.....	223,000	105,950	115,000.00	223,000	105,000	106,845.34
Leasing of grazing lands.....	7,500	7,500	8,500.00	7,500	7,000	7,316.74
Working fund.....					196,000	* 27,950.60
Permanent appropriation: Payments to States from receipts under Grazing Act.....	525,000	525,000	500,325.61	525,000	525,000	507,774.82
Working fund, Interior, Grazing Service.....				40,000	6,000	
Total, Grazing Service.....	2,309,500	1,667,920	1,671,565.61	2,345,500	1,879,000	1,580,365.00
<b>War Relocation Authority: †</b>						
Salaries and expenses.....	125,000	25,000,000	39,000,000.00	1,900,000	25,000,000	37,177,263.28
Emergency fund for the President, national defense, allotment.....						61,994.91
Transferred from: Community facilities, defense public works, Office of Administrator, Federal Works Agency.....						1,925.85
Special account: Expenses of activities.....			94,373.78			
Total, War Relocation Authority.....	125,000	25,000,000	39,094,373.78	1,900,000	25,000,000	37,241,184.04
<b>General Land Office:</b>						
Salaries and expenses.....	1,075,000					
Salaries.....		785,070	870,000.00	1,050,000	780,000	827,561.07
General expenses.....		31,000	20,000.00		30,000	19,282.87
Surveying the public lands.....	750,000	450,000	500,000.00	700,000	450,000	603,098.68
Salaries and expenses, branch of field examination.....	397,500	354,695	370,000.00	390,000	354,000	328,253.90
Salaries and commissions of Registers of Land Offices.....			96,777.14			97,931.15
Salaries and expenses of district land offices.....	293,200	245,000	174,000.00	290,000	245,000	160,956.01
Forest management and protection, public domain, Alaska.....		147,460	33,900.00	45,000	100,000	
Salaries, Offices of Surveyor General.....						* 73.34
Prevention of fire on public domain in Alaska.....					4,000	29,417.00
Payments to States of 5 per centum of proceeds from sales of public lands and materials (receipt limitation).....	2,500	2,500	2,500.00	2,500	2,500	14.37
Revested Oregon & California R. R. and reconveyed Coos Bay Wagon Road grant lands, Oregon (reimbursable).....	317,000	310,000	300,000.00	315,000	310,000	277,630.96
Range improvements outside of grazing districts (receipt limitation).....	50,000	46,430	45,000.00	50,000	46,000	41,652.21
Payments to Oklahoma from royalties, oil and gas, south half of Red River (receipt limitation).....	3,500	3,399	3,582.89	3,500	3,400	3,000.00
Payment to Department of Forestry, Oregon, and others.....			4,852.54			4,852.54
Fire protection and timber management, public domain, continental United States.....		212,000		50,000	160,000	
Protection and management of the timber resources of the public domain.....	426,000			400,000		
Surveys and investigations.....	320,000			300,000		
Working fund.....					25,000	* 217,739.00
Permanent appropriations:						
Payment to counties, Oregon and California land-grant fund.....	800,000	800,000	1,284,563.96	800,000	856,000	881,579.57
Payments to Coos and Douglas Counties, Oreg., in lieu of taxes on Coos Bay Wagon Road grant lands.....	26,000	26,000		26,000	26,000	
Payments to States from receipts under Mineral Leasing Act of Feb. 25, 1920.....	4,500,000	4,500,000	3,735,439.34	4,500,000	3,770,000	4,086,154.65
Payments to States from potash deposits, royalties, and rentals, act of Feb. 7, 1927.....	225,000	225,000	245,485.69	225,000	255,000	220,455.29
Excess payments, Coos Bay Wagon Road grant lands.....	1,000	1,000		1,000	1,000	
Excess payments, Oregon and California grant lands.....	25,000	25,000	20,000.00	25,000	25,000	4,440.49
Total, General Land Office.....	9,211,700	8,164,554	7,706,101.56	9,173,000	7,442,900	7,268,468.42
<b>Bureau of Indian Affairs:</b>						
Salaries and general expenses:						
Salaries.....		691,760	798,175.00	29,000	695,000	761,015.31
General expenses.....		80,900	44,100.00	4,000	82,000	43,210.89
Salaries and expenses.....	1,128,675			990,000		
Salaries and expenses, district offices.....	985,000			960,000		
Salaries and expenses, Reservation Administration.....	3,274,600			3,100,000		
Alaska native service.....	3,264,400			2,900,000		

\* Excess of credits, deducted.

† Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Indian Affairs—Continued</b>						
Salaries and general expenses—Continued						
Purchase and transportation of Indian supplies.....	\$760,000	\$760,000	\$790,000.00	\$725,000	\$700,000	\$610,857.56
Maintaining law and order on Indian reservations.....		272,600	321,000.00	25,000	286,000	286,594.30
Indian agency buildings.....		200,000	182,000.00	60,000	190,000	169,202.82
Maintenance of buildings.....	838,100			820,000		
Education of Indians.....	9,177,900			8,600,000		
Expenses of organizing Indian corporations, etc.....						187.21
Emergency fund for the President, national defense, allotment.....				2,000	95,000	101,976.74
Transferred from—						
Expenses of Liquidation, Civilian Conservation Corps.....						460.16
Civilian Conservation Corps.....						* 29.35
Emergency Conservation Work, act Feb. 9, 1937.....						* 15.00
Conservation of health:						
Conservation of health among Indians.....	6,769,570	5,085,965	5,734,135.00	5,000,000	5,100,000	5,155,720.54
Welfare of Indians.....	750,000			730,000		
Management Indian Forest and Range resources.....	960,000			930,000		
Administration of Indian forests and range resources.....		566,080	504,000.00	79,000	570,000	480,161.48
Expenses, sale of timber (reimbursable).....		137,800	175,000.00	10,000	150,000	152,412.78
Suppressing forest and range fires on Indian reservations.....	12,000	12,000	12,000.00	5,000	11,000	7,774.72
Agriculture and stock raising among Indians.....	976,000	600,000	681,000.00	880,000	590,000	655,744.13
Industry among Indians.....						14.13
Revolving fund for loans to Indians and Indian corporations.....	1,500,000	250,000		1,500,000	500,000	355,488.04
Suppressing contagious diseases of livestock on Indian reservations.....	(b)	(b)	(b)	11,000	19,000	20,312.16
Acquisition of lands for Indian Tribes.....	1,000,000			500,000	49,000	16,831.42
Redemption of restricted Indian property subject to taxation.....	(b)	(b)	(b)	2,000	1,500	
Lands for Alabama and Conslatta Indians, Texas.....						* 372.00
Special accounts: Acquisition of lands and loans to Indians in Oklahoma, act June 26, 1936.....			7,046.55			
Payment to Indians et al., act of June 11, 1940.....				2,500	8,000	10,688.55
Purchase of improvements on lands, Havasupai Indian reservation, Arizona.....		(b)	11,100.00			
Supervising mining operations on leased Indian lands.....		94,200	85,000.00		94,200	
Development of Indian arts and crafts.....	35,000	31,740	29,000.00	33,000	31,000	20,124.95
Irrigation and drainage, Indian Service.....	1,623,000			1,560,000		
Water supply for Indians in Arizona, New Mexico, and Utah.....		95,000	100,000.00	11,000	97,000	96,941.39
Obtaining employment for Indians.....						* 24.73
Special account: Indian Arts and Crafts Fund.....			89.00	800	1,000	
Irrigation, Indian reservations, miscellaneous projects.....		306,100	346,630.00	41,000	260,000	247,277.40
Gila River Reservation, Arizona (San Carlos project).....		341,500	408,780.00	59,000	330,000	357,383.32
Colorado River Reservation, Arizona.....		86,150	89,600.00	10,000	80,000	55,788.76
Yuma reclamation project, Arizona and California.....		11,500	11,500.00		11,500	23,079.91
Walker River Reservation, Nevada.....				100	1,400	1,746.98
Pala and Rincon Reservation, California.....				500	500	297.57
Southern Ute Reservation, Colorado.....				1,300	7,500	4,416.97
Fort Hall system, Idaho.....		63,770	65,000.00	24,000	60,000	54,379.33
Fort Belknap Reservation, Montana.....		16,500	18,180.00	3,000	17,000	16,306.88
Fort Peck Reservation, Montana.....		15,640	14,640.00	5,000	18,000	10,488.34
Blackfeet irrigation project, Montana.....		25,300	29,655.00	3,500	24,000	24,453.26
Flathead Reservation, Montana.....		250,300	278,850.00	34,600	255,000	238,522.13
Colville Reservation, Washington.....				700	4,500	3,122.58
Crow Reservation, Montana.....		49,000	53,900.00	3,600	50,000	47,771.91
Payments to Tongue River Water Users Association, Montana (reimbursable).....		9,750	9,750.00	300	9,700	9,750.00
Paiute Indian lands, Newlands project, Nevada.....		8,446	8,446.00	1,000	7,000	12,855.58
Maintenance, miscellaneous projects, Navajo Reservation, New Mexico.....				20,000	5,000	1,709.44
Operation and maintenance, Indian lands, Middle Rio Grande Conservancy District, New Mexico.....		6,086	5,086.00	3,000	2,000	1,594.12
Miscellaneous projects, Klamath Reservation, Oregon.....		6,575	7,690.00			6,124.41
Maintenance, irrigation system, Uintah Reservation, Utah.....		62,790	70,750.00	5,000	65,000	73,293.75
Maintenance assessments, Uintah Indian irrigation project, Utah.....		1,000	1,000.00	200	800	801.44
Wapato project, Yakima Reservation, Washington.....		185,100	216,000.00	15,000	189,000	212,522.15
Purchase of water, Yakima Reservation, Washington.....		20,000	20,000.00		20,000	20,000.00
Maintenance of reservoirs, Yakima Reservation, Washington.....		11,000	11,000.00		11,000	11,000.00
Irrigation charges, Wapato project, Washington (receipt limitation).....		336,750		36,000	300,000	

\* Excess of credits, deduct.

† Excludes reappropriations shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Indian Affairs—Continued</b>						
Settlement of claims to water rights, Gila River, Arizona (reimbursable).....		\$114,400		\$19,000	\$95,000	
Wind River Reservation and ceded lands, Wyoming.....		52,000	\$56,800.00	9,000	51,000	\$50,636.26
Pyramid Lake Reservation, Nevada.....				200	350	264.75
Western Shoshone Reservation, Nevada.....				2,100		1,644.83
Wapato irrigation and drainage system (reimbursable).....				1,000		
Protection of projects works (national defense).....			35,000.00		2,000	22,086.72
Construction, irrigation systems (reimbursable).....	\$954,250	566,750	356,250.00	930,000	550,000	391,715.01
Lummi irrigation project, Washington.....				500	1,500	957.85
Indian schools support.....		5,417,190	6,066,940.00	450,000	5,600,000	5,992,317.27
Loans to Indians for education (reimbursable).....		25,000	25,000.00	3,000	23,400	14,078.80
Indian school buildings.....		310,000	320,000.00	130,000	305,000	334,435.59
Indian boarding schools (nonreservation).....		2,325,143	2,675,245.00	300,000	2,400,000	2,479,918.53
Indian schools, Five Civilized Tribes.....		355,000	375,000.00	19,000	350,000	363,785.11
Education of natives of Alaska.....		1,414,910	1,444,250.00	300,000	1,400,000	1,286,976.28
Support and civilization of Indians.....						° 2.80
Education, Sioux Nation.....						° 3.76
Transferred from:						
Salaries and expenses, Office for Emergency Management.....						1,480.00
Salaries and expenses, Office of Inter-American Affairs, Office for Emergency Management.....						3,932.91
Medical relief of natives of Alaska.....		844,150	891,700.00	150,000	860,000	666,207.25
Administration of Indian property.....		2,791,410	3,202,700.00	250,000	2,890,000	3,034,537.84
Support and rehabilitation of needy Indians.....		375,000	500,000.00	50,000	416,000	677,634.70
Reindeer Service, Alaska.....		80,000	85,650.00	15,000	100,000	96,094.76
Payment to Claude R. Whitlock.....			2,382.77		2,300	
Construction, etc., buildings and utilities, Indian Service.....	1,350,000			1,500,000	400,000	59,755.02
Roads, Indian reservations.....	4,700,000	900,000	950,000.00	4,500,000	994,000	1,051,030.94
Highway, Gallup-Shiprock, Navajo Reservation, New Mexico, repairs and maintenance (reimbursable).....	20,000	20,000	20,000.00	21,000	19,000	19,182.48
Expenses of fulfilling Atoka agreement.....		20,000		10,000	10,000	
Fulfilling treaties with Senecas of New York.....	6,000	6,000	6,000.00	6,000	6,000	5,984.96
Fulfilling treaties with Six Nations of New York.....	4,500	4,500	4,500.00	4,400	4,300	6,920.53
Fulfilling treaties with Choctaws, Oklahoma.....	10,520	10,520	10,520.00	10,000	9,500	7,268.85
Fulfilling treaties with Pawnees, Oklahoma.....	30,000	30,000	30,000.00	30,000	30,000	30,000.00
Fulfilling treaties with Sioux of different tribes.....						° 8.85
Payment to Indians of Sioux reservations.....	150,000	150,000	177,550.80	165,000	162,000	155,573.60
Payment of interest on Indian trust funds.....	1,114,000	725,000	725,000.00	1,114,000	725,000	820,087.56
Claims of individual Sioux Indians.....		111,630		50,000	51,000	
Payment to loyal Shawnee Indians, Oklahoma.....				1,000	5,400	
Indian Service supply account.....				40,000	40,000	42,372.65
Public Works Administration, allotments to Interior, Indians.....						° 1,886.37
Payments to Victoria Jessie Lodge Skin, now Standing Bear.....						2,382.77
Working fund, Subsistence Homestead projects.....						° 706.93
Working fund, Emergency Management, coordination between American Republics, War.....						1,876.53
Working fund, Emergency Management, War Relocation Authority, national defense.....						1,368.40
Working fund, Interior, Indians.....					11,000	86,001.06
Claims, judgments, and private relief acts.....						1,593,645.94
<b>Total, Bureau of Indian Affairs.....</b>	<b>41,393,515</b>	<b>27,338,905</b>	<b>29,100,591.12</b>	<b>39,816,300</b>	<b>28,512,350</b>	<b>29,679,511.97</b>
<b>Bureau of Reclamation:</b>						
<b>Reclamation fund—special fund:</b>						
General offices: Salaries and expenses (other than project offices).....	5,500,000	3,500,000	420,000.00	5,680,000	3,180,000	777,697.47
General investigations.....	11,000,000	3,250,000	450,000.00	10,400,000	2,200,000	398,672.50
<b>Construction:</b>						
<b>Projects:</b>						
Gila project, Arizona.....		550,000		50,000	756,000	406,005.26
Colorado-Big Thompson project, Colorado.....		800,000			819,000	154.55
Grand Valley project, Colorado.....						.31
Paonia project, Colorado.....						12,262.52
Pine River project, Colorado.....					8,200	
San Luis project, Colorado.....	1,500,000	1,000,000		1,650,000	650,000	
Boise project, Idaho, Payette Division.....	2,573,000	2,000,000		3,160,000	2,580,000	90,408.03
Boise project, Idaho, Anderson ranch.....	2,847,000	1,925,000		3,225,000	1,731,000	50,154.36

° Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Reclamation—Continued</b>						
Reclamation fund—special fund—Continued						
Construction—Continued						
Projects—Continued						
Boise project, Idaho, drainage.....						\$75.71
Minidoka project, Idaho.....	\$1,000,000	\$720,000		\$1,020,000	\$606,000	4,471.51
Palisades project, Idaho.....	1,500,000	1,450,000	\$250,000.00	1,650,000	1,312,000	27,434.69
Hungry Horse project, Montana.....		200,000		20,000	180,000	
Sua River project, Montana.....	96,000	60,000	110,000.00	95,000	160,000	88,637.65
Carlsbad project, New Mexico.....					53,000	34,096.18
Rio Grande project, New Mexico and Texas.....	831,800	1,240,000		925,000	1,099,400	22,989.17
Tueumcari project, New Mexico.....	1,738,000	2,000,000		1,950,000	1,650,000	2,448.05
Lugert-Altus project, Oklahoma.....	2,080,000	2,020,000		2,250,000	1,670,000	872.75
Deschutes project, Oregon.....	1,300,000	1,450,000	2,250,000.00	1,710,000	2,615,000	1,220,864.36
Klamath project, Oregon and California.....	500,000	1,000,000	400,000.00	950,000	1,275,000	202,724.45
Vale project, Oregon.....		3,000		500	2,500	
Owyhee project, Oregon.....		190,000		40,000	211,000	22,061.93
Belle Fourche project, South Dakota.....						.68
Ogden River project, Utah.....	62,000			92,000		.81
Provo River project, Utah.....	3,102,000	2,860,000		3,100,000	2,740,000	361,158.35
Yakima project, Washington, Roza division.....	1,440,600	1,650,000		1,650,000	1,350,000	21,938.09
Kendrick project, Wyoming.....	500,000	500,000		655,000	558,000	28,503.02
Riverton project, Wyoming.....	1,500,000	1,000,000		1,680,000	1,680,000	52,261.54
Shoshone project, Wyoming, Heart Mountain division.....	800,000	1,000,000		1,158,000	942,000	19,237.15
Shoshone project, Wyoming, Power division.....		1,124,000		500,000	624,000	539.06
Shoshone project, Wyoming, Willwood division.....	136,000	23,500		135,000	120,000	11,067.09
Undistributed items.....						463,949.65
Total, projects.....	23,506,400	24,765,500	3,010,000.00	27,665,500	25,392,100	3,144,316.97
Operation and maintenance:						
Parker Dam power project, Arizona-California.....				559,000	410,000	326,440.76
Washington office.....					5,400	77,762.11
Yuma project, Arizona-California.....	97,650	67,500	67,500.00	122,000	90,000	71,930.19
Central Valley project, California.....				562,000	392,000	288,242.54
Colorado-Big Thompson project, Colorado.....				141,000	135,000	87,123.26
Boise project, Idaho.....	142,000	106,000	99,000.00	139,000	104,000	95,138.51
Minidoka project, Idaho.....	45,000	16,500	16,500.00	226,000	68,000	109,300.92
North Platte project, Nebraska-Wyoming.....				110,000	95,000	91,492.05
Rio Grande project, New Mexico-Texas.....			90,000.00	202,000	83,000	121,826.35
Owyhee project, Oregon.....	241,000	200,000	189,000.00	238,000	201,000	207,031.95
Klamath project, Oregon-California.....	172,150	121,000	126,000.00	162,000	116,000	103,193.30
Columbia Basin project, Washington.....				1,195,000	885,000	806,562.99
Yakima project, Washington.....	292,000	243,500	275,000.00	315,000	270,000	269,754.62
Kendrick project, Wyoming.....				188,000	140,000	131,762.59
Riverton project, Wyoming.....	84,000	67,750	70,000.00	132,000	112,000	94,321.25
Operation and maintenance administration.....					2,000	148,712.91
Shoshone project, Wyoming, Willwood division.....	33,255	14,800	18,000.00	98,000	66,000	71,286.48
Total, operation and maintenance.....	1,107,055	837,050	951,000.00	4,389,000	3,174,400	3,101,882.78
Total payable from reclamation fund, special fund.....	41,113,455	32,352,550	4,831,000.00	48,134,500	33,946,500	7,422,569.72
General fund, construction:						
Reclamation projects, payable from general fund:						
Oila project, Arizona (reimbursable).....	2,000,000	2,000,000		2,200,000	1,640,000	498,842.31
Davis Dam project, Arizona-Nevada (reimbursable).....	15,000,000	5,900,000		16,700,000	6,400,000	1,147,266.01
Parker Dam power project, Arizona-California (reimbursable).....					515,000	610,967.42
Central Valley project, California (reimbursable).....	25,000,000	23,715,000	960,200.00	33,065,000	26,800,000	7,286,481.97
Kings River project, California.....	200,000			190,000		
Colorado-Big Thompson project, Colorado (reimbursable).....	15,000,000	5,750,000	2,482,000.00	15,675,000	6,585,000	2,492,222.47
Pine River project, Colorado (reimbursable).....					29,000	2,112.85
San Luis Valley project, Colorado (reimbursable).....		450,000		40,000	430,000	106,742.53
Boise project, Idaho, Anderson Ranch (reimbursable).....		3,000,000	4,300,000.00	300,000	3,275,000	3,756,192.55
Hungry Horse project, Montana (reimbursable).....	2,000,000	1,500,000		2,400,000	900,000	
Tueumcari project, New Mexico (reimbursable).....		2,000,000	2,500,000.00	600,000	2,450,000	2,302,588.39
Lugert-Altus project, Oklahoma (reimbursable).....		1,000,000	1,045,000.00	145,000	1,458,000	1,657,459.38



TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Reclamation—Continued</b>						
General fund, construction—Continued						
Reclamation projects, payable from general fund—Con.						
Colorado River project, Texas (reimbursable)			\$126,000.00		\$143,000	\$100,785.21
Provo River project, Utah (reimbursable)					162,000	1,111,694.54
Columbia Basin project, Washington (reimbursable)	\$30,000,000	\$16,275,000	1,900,000.00	\$30,025,000	15,960,000	5,395,856.24
Yakima project, Washington, Roza division (reimbursable)		325,000	1,121,000.00		662,000	1,446,138.55
General investigations (reimbursable)			875,000.00		133,000	746,400.56
Administrative expenses, general fund, construction (reimbursable)			325,000.00		100,000	413,218.06
Total, general fund, construction	89,200,000	61,915,000	15,634,200.00	101,340,000	67,645,000	29,074,969.04
Water conservation and utilization projects (reimbursable)			1,700,000.00	1,870,000	4,400,000	2,105,313.87
Fort Peck project, Montana (reimbursable)	1,000,000	955,800	400,000.00	1,135,000	967,000	561,683.66
Continuing fund for emergency expenses, Fort Peck project, Montana (special account)				208,000	200,000	182,500.78
Missouri River Basin (reimbursable)	23,783,600	13,980,300		15,000,000	8,980,000	
Advances to Colorado River Dam fund:						
Colorado River Dam fund, Boulder Canyon project	1,357,000			1,340,000	1,165,000	7,865,649.56
Boulder Canyon project (Boulder Dam)	1,000,000			2,270,000	2,556,000	
Boulder Canyon project (All-American Canal)	5,500,000	6,000,000		6,300,000	5,450,000	1,722,450.23
Colorado River development fund	500,000	1,500,000	1,250,000.00	1,263,000	1,384,000	584,243.36
Colorado River front work and levee system	100,000	112,500	340,000.00	115,000	257,000	419,605.82
Valley gravity canal and storage project, Texas				1,170,000	681,000	192,966.85
Protection of project works (national defense)						* 1,103.98
Transferred from:						
Community facilities, defense public works, Office of Administrator, Federal Works Agency					373,000	126,388.12
Flood control, general, War Department					14,000	5,496.97
Emergency fund for the President, national defense, allotment						* 1.95
Emergency relief, Interior, Reclamation:						
Grants to States, etc., 1935-43						* 747.43
Irrigation, etc., reimbursable, 1935-42						* 288.86
Public buildings, parks, utilities, flood control, etc., 1938-43						2,465.57
National industrial recovery, Interior, Reclamation, reimbursable, 1933-44					500	831.02
Public Works Administration, act of 1938, allotment to Interior, Reclamation, 1938-44					49,000	* 136.57
Working fund					1,800	111,214.00
Total, Bureau of Reclamation	163,554,055	116,816,150	24,155,200.00	180,145,500	128,072,800	50,376,075.78
<b>Geological Survey:</b>						
Geological Survey:						
Salaries	288,000	208,160	240,490.00	288,000	220,000	229,134.80
Topographic surveys	5,000,000	2,160,460	1,180,360.00	4,300,000	2,000,000	1,170,924.34
Geologic surveys	2,463,500	1,188,300	1,337,970.00	2,400,000	1,175,000	1,211,504.02
Strategic and critical minerals (national defense)		325,000	665,000.00		417,000	638,804.29
Mineral resources of Alaska	312,500	157,500	177,000.00	300,000	155,000	179,807.03
Gaging streams	3,000,000	2,116,900	1,590,000.00	2,950,000	2,085,000	1,539,641.38
Classification of lands	350,000	214,200	240,000.00	340,000	240,000	226,281.26
Printing and binding, etc.	627,000	404,340	376,340.00	570,000	375,000	327,825.98
Mineral leasing	690,000	475,500	557,000.00	680,000	470,000	549,903.91
Cooperative advance	400,000	400,000	400,000.00			
Arkansas River compact		15,000				
Emergency fund for the President, national defense, allotment						* 81.51
Transferred from:						
Air Corps, Army, War Department				315,000	560,000	520,502.13
Cooperation with the American Republics, Department of State						1,406.37
Engineer Service, Army, War Department				650,000	1,400,000	1,021,646.75
Agriculture, flood control, general, War Department						* 23.79
Flood control, general, War Department				360,000	420,000	507,586.83
Flood control, Mississippi River and tributaries, War Department						988.64
General investigations, Bureau of Reclamation					47,000	12.85
Investigation of bauxite and alunite ores and aluminum clay deposits, Bureau of Mines, national defense, Interior					16,000	250,288.94

\* Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Geological Survey—Continued</b>						
<b>Transferred from—Continued</b>						
Improvement and maintenance, irrigation systems, Crow Reservation, Bureau of Indian Affairs.....				\$1,500	\$1,500	\$1,438.40
Irrigation, Indian reservations, reimbursable.....				4,000	4,000	4,636.94
Maintenance and improvement of existing river and harbor works, War Department.....				120,000	120,000	140,359.44
Maintenance, Wapata irrigation and drainage system, etc., Yakima Reservation, Wash., receipt limitation, Bureau of Indian Affairs.....				600	600	504.33
Operation and conservation of naval petroleum reserves, Navy Department.....				220,000	130,000	14,605.57
Salaries and expenses, Foreign Economic Administration.....					19,000	56,055.25
Salaries and expenses, Board of Economic Warfare.....						9,727.75
Salaries and expenses, Office for Emergency Management.....						395.17
Special and technical investigations, International Joint Commission, United States and Great Britain, Department of State.....				85,000	75,000	60,985.88
Supervising mining operations on leased Indian lands, Interior.....					103,000	73,285.89
Tennessee Valley Authority.....				125,000	125,000	137,143.83
Public Works Administration, act of 1938.....						° 90.89
Working fund, War Department, rivers and harbors.....						56.09
Working fund, Emergency Management.....						12.85
Working fund.....					10,000	12,914.39
Permanent appropriation: Payments from proceeds of sale of water.....	\$300	\$300	\$839.56			
<b>Total, Geological Survey.....</b>	<b>13,131,300</b>	<b>7,665,660</b>	<b>6,764,999.56</b>	<b>13,709,100</b>	<b>10,168,100</b>	<b>8,888,185.11</b>
<b>Bureau of Mines:</b>						
Salaries and expenses.....	195,800	165,700	76,165.00	198,000	160,000	64,639.24
Operating rescue cars and stations and investigation of accidents.....	1,019,000	762,400	797,595.00	1,050,000	793,000	712,265.48
Coal-mine inspections and investigations.....	1,178,000	1,004,860	1,024,480.00	1,198,000	1,042,000	906,290.93
Salaries and expenses, enforcement of Federal Explosives Act (national defense).....		100,000	575,000.00		35,000	490,851.65
Protection of mineral resources and facilities (national defense).....			250,000.00		9,000	144,817.36
Testing fuel.....	596,000	320,000	439,825.00	611,000	345,000	398,472.24
Investigation of domestic sources of mineral supply, national defense.....						43.72
Anthracite investigations.....	103,000	66,000	81,000.00	109,000	75,000	54,659.75
Construction and equipment of anthracite research laboratory.....	450,000			350,000		
Synthetic liquid fuels.....	7,000,000	7,000,000	5,000,000.00	7,000,000	9,734,000	765,499.04
Mineral mining investigations.....	602,600	382,700	435,000.00	575,000	395,000	390,579.51
Investigation and development of domestic mineral deposits, except fuels.....	2,400,000			2,200,000		
Coal investigations.....	500,000			450,000		
Oil and gas investigations.....	837,000	579,000	657,640.00	862,000	594,000	583,156.09
Purchase of land, etc., Bartlesville, Okla.....						26,670.30
Expenses, mining experiment stations.....	1,855,000	962,200	922,000.00	1,883,000	1,070,000	715,269.73
Metallurgical research in pilot plants.....	2,000,000			1,900,000		
Care, etc., buildings and grounds, Pittsburgh, Pa.....	198,000	143,450	160,000.00	200,000	145,000	151,839.91
Protection of experimental coal-mine property from mine fire.....						22,295.12
Economics of mineral industries.....	1,190,000	515,000	575,000.00	1,200,000	529,000	543,977.33
Investigation of raw-material resources for steel production (national defense).....		1,250,000	3,000,000.00		1,523,000	2,590,676.08
Gaseous and solid fuel reduction of iron ores (national defense).....			250,000.00		105,000	382,053.33
Construction and equipment of electrodevelopment laboratory.....					11,000	272,768.66
Helium plants and investigations (national defense).....						° 1,898.87
Construction and equipment of helium plants (national defense).....	(b)	(b)	(b)	519,000	1,320,000	697,562.44
Manganese beneficiation pilot plants and research (national defense).....		450,000	750,000.00	60,000	442,000	682,389.58
Production of alumina from low-grade bauxite, aluminum clays, and alunite (national defense).....		650,000	785,000.00	96,000	540,000	616,388.28
Investigation of bauxite and alunite ores and aluminum clay deposits (national defense).....		500,000	1,860,000.00	5,000	232,000	1,694,914.24
Beneficiation of chromite and production of electrolytic chromium (national defense).....						293.35
Magnesium pilot plants and research (national defense).....		400,000	600,000.00	110,000	372,000	438,622.88
Reduction of zinc concentrates with methane gas (national defense).....					75,000	70,900.35

° Excess of credits, deduct.

b Excludes reappropriations shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Mines—Continued</b>						
<i>Investigation of deposits of critical and essential minerals in the United States and its possessions (national defense)</i> .....		\$2,100,000	\$2,900,000.00	\$330,000	\$1,927,000	\$3,188,883.38
<i>Drainage tunnel, Leadville, Colo. (national defense)</i> .....					200,000	923,786.96
<i>Development of processes for recovery of waste metals (national defense)</i> .....			(b)		37,000	25,096.42
Helium utilization and research.....	\$107,000	78,400		100,000	73,000	
Helium production.....	(b)	(b)	(b)	519,000	684,000	873,762.46
Transferred from:						
Cooperation with the American Republics, Department of State.....				25,000	17,000	
<i>Expediting production of equipment and supplies for national defense, War Department</i> .....						• 3.50
<i>Maintenance, Bureau of Ships, Navy Department</i> .....					1,000	13,323.47
<i>Salaries and expenses, Office for Emergency Management</i> .....					2,000	677.11
<i>Working fund, Emergency Management</i> .....						27.99
Working fund, Interior, Mines.....					670,000	387,119.85
<i>Emergency fund for the President, national defense, allotment</i> .....						23.18
Permanent appropriation: Development and operation of helium properties (special fund).....	95,000	95,000	142,534.72	90,000	180,000	55,292.96
<b>Total, Bureau of Mines</b> .....	<b>20,326,400</b>	<b>17,524,710</b>	<b>21,281,239.72</b>	<b>21,640,000</b>	<b>23,337,000</b>	<b>18,884,018.00</b>
<b>National Park Service:</b>						
Salaries and expenses.....	773,320	488,890	407,165.00	775,000	487,500	415,576.09
Regional offices.....	828,680	358,000	262,000.00	826,000	356,000	237,518.45
General expenses.....			24,000.00			
National parks.....	3,314,000	2,037,325	2,228,500.00	3,217,000	2,080,000	2,072,861.97
National monument, historical, and military areas.....	1,396,615			1,256,000		
National monuments.....		441,900	328,435.00		450,000	287,906.55
National historical parks and memorials.....		211,000	171,820.00		211,000	161,156.62
National military parks, battlefields, and cemeteries.....		274,038	441,000.00		305,000	429,884.81
Boulder Dam National Recreational Area, Arizona and Nevada.....	93,000	73,512	74,700.00	96,000	70,000	79,381.04
Lake Texoma Recreational Area, Texas and Oklahoma.....	54,000	40,000		54,000	35,000	
Emergency reconstruction and fighting forest fires.....	30,000	30,000	32,600.00	31,000	30,000	31,007.97
Forest protection and fire prevention.....		213,100	187,590.00	28,000	210,000	170,906.32
Payment to Henry Weibert or successors in interest.....		250				
Emergency relief, Interior, National Park Service:						
Transferred from:						
Federal construction projects, Work Projects Administration.....						3.61
Public buildings, parks, utilities, flood control, etc., Federal Works Agency.....						1.34
Water rights.....	• 50,000	(b)	(b)	33,000	11,000	12,142.18
Recreational demonstration areas.....	97,600	125,000	133,000	104,000	122,000	123,003.80
Salaries and expenses, National Capital parks.....	750,000	470,000	450,000	722,000	480,000	397,972.24
Arlington Memorial Bridge Commission.....					121,000	23,556.68
Acquisition of lands.....	350,000			300,000		
Roads and trails, national parks, emergency construction.....						1,799.79
Roads and trails.....	7,400,000			5,200,000	300,000	83,428.39
Parkways.....	15,000,000			12,000,000	500,000	186,791.10
Physical improvements, buildings and utilities.....	2,500,000			2,200,000	150,000	19,494.86
Historic sites and buildings.....						• 1.50
Investigation and purchase of water rights.....		(b)				
National Industrial Recovery, Public Works Administration, allotment to Interior.....					37,000	4,170.17
Public Works Administration, act of 1938, allotment to Interior.....						324.74
Recreational resources of Denison Dam and Reservoir project, Texas and Oklahoma.....						2,186.08
Acquisition of lands for Great Smoky Mountains.....				44,000	27,000	2,341.24
Purchase of lands.....					4,100	.50
Working fund.....				48,000	180,000	• 17,819.18
<i>Working fund, Emergency Management</i> .....						1,904.25
Working fund, special fund.....				5,000	37,000	• 7,569.46
<b>Total, National Park Service</b> .....	<b>32,643,215</b>	<b>4,763,015</b>	<b>4,740,810.00</b>	<b>27,038,000</b>	<b>6,203,600</b>	<b>4,719,930.65</b>

• Excess of credits, deduct.

• Excludes reappropriations shown in table 6.

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Fish and Wildlife Service:</b>						
Salaries and expenses:						
General administrative expenses.....	\$283,000	\$206,190	\$200,000.00	\$267,000	\$177,000	\$188,880.44
Propagation of food fishes.....	1,480,000	1,100,000	1,106,278.00	1,404,000	1,007,000	1,053,527.78
Operation and maintenance of fish screens.....	32,375	30,000	11,350.00	31,000	25,000	10,165.55
Maintenance of vessels.....						° 52.25
Alaska fisheries service.....						195.32
Inquiry respecting food fishes.....						21.05
Investigations respecting food fishes.....	765,000	511,800	562,500.00	714,000	470,000	510,961.67
Commercial fisheries.....	362,400	328,000	317,540.00	333,000	285,000	294,377.95
Fishery Market News Service.....	133,700	105,700	99,260.00	128,000	96,000	92,940.08
Alaska fisheries.....	858,000	624,700	536,000.00	815,000	576,000	533,903.00
Alaska fur-seal investigations.....	75,000			60,000		
Enforcement of Black Bass and Whaling Treaty Acts.....	20,000	18,000	13,850.00	18,000	9,000	13,239.67
Fur-resources investigations.....	198,700	115,500	126,150.00	182,000	123,000	113,200.47
Biological investigations.....	355,600	181,550	193,715.00	320,000	165,000	175,866.15
Control of predatory animals and injurious rodents.....	1,100,000	895,000	865,000.00	1,055,000	789,000	856,321.39
Protection of migratory birds.....	417,600	300,000	334,900.00	394,000	267,000	324,021.70
Enforcement of Alaska game laws.....	186,900	142,585	150,000.00	168,000	141,000	140,496.69
Maintenance of mammal and bird reservations.....	940,000	° 625,200	610,675.00	885,000	595,000	530,420.99
Migratory bird conservation refuges.....		55,100	58,330.00	10,000	49,000	55,716.60
River basin studies.....	150,000			120,000		
Migratory bird conservation fund (receipt limitation).....	° 1,400,000	° 1,400,000	° 1,498,848.00	1,300,000	1,200,000	1,178,275.07
Federal aid in wildlife restoration (receipt limitation).....	3,000,000	1,000,000	900,000.00	2,600,000	1,200,000	1,414,589.62
Wildlife management areas, California.....	750,000			600,000		
<i>Defense aid, services and expenses, allotment to Interior</i>						
Construction of byproducts plant, Pribilof Islands, Alaska.....				41,000	60,000	4,591.68
Upper Mississippi River Wildlife Refuge.....				7,000	16,000	33,324.38
Working fund.....				100,000	22,000	4,296.71
National Industrial Recovery, Public Works Administration, allotment to Interior, Fish and Wildlife Service.....					1,500	° 88,510.59
National Industrial Recovery, Interior, wildlife refuges, Fish and Wildlife Service.....				86,300	80,000	8,451.94
Transferred from:						
Cooperation with the American Republics, Department of State.....						° 774.50
Exportation and domestic consumption of agricultural commodities, Department of Agriculture.....				45,000	30,000	29,228.55
Emergency relief, planning and review of Work Projects Administration projects, Work Projects Administration.....						° 40.82
Working fund, special fund.....				172,000	° 180,000	36,026.30
Permanent appropriations:						
Payments to counties under Migratory Bird Conservation Act.....	70,000	68,948	61,282.16	70,000	68,000	61,281.36
Expenses for sales, etc., in refuges.....	15,000	15,000	2,145.48	15,000	15,000	75.68
Total, Fish and Wildlife Service.....	12,593,275	7,723,273	7,647,823.64	11,940,300	7,286,500	7,658,854.03
<b>Government in the Territories:</b>						
Territory of Alaska:						
Salaries and expenses, Governor and secretary.....	48,200	44,000	42,500.00	47,000	44,000	35,749.77
Contingent expenses.....						1,342.01
Legislative expenses.....	48,000		49,200.00	48,000		47,255.70
Public schools, Alaska (receipt limitation).....	50,000	50,000	50,000.00	50,000	50,000	50,000.00
Care and custody of insane, Alaska.....	291,700	290,000	290,800.00	290,000	310,000	287,709.23
Wagon roads, bridges, and trails, Alaska (receipt limitation).....	140,000	152,500	152,500.00	130,000	160,000	117,607.66
Construction and maintenance of roads, bridges, and trails, Alaska.....	3,790,400	1,038,900	1,000,000.00	2,350,000	1,000,000	990,624.34
Construction of Palmer Richardson Road, Alaska (national defense).....					2,000	4,208.30
Reconstruction and improvement of Richardson Highway, Alaska (national defense).....	1,000,000	1,250,000	1,250,000.00	1,000,000	1,300,000	1,102,627.24
Working fund (Alaska Road Commission).....					40,000	
Permanent appropriation (special account): Alaska Railroad special fund.....	5,050,000	6,630,000	10,531,526.32	8,000,000	10,360,000	8,170,718.82

° Excess of credits, deduct.

° Excludes reappropriations shown in table 6.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Government in the Territories—Continued</b>						
Territory of Hawaii:						
Salaries and expenses, Governor and secretary.....	\$23,800	\$22,700	\$22,560.00	\$23,000	\$23,000	\$19,738.74
Contingent expenses.....						176.62
Legislative expenses.....	47,200		47,000.00	47,000		46,950.70
Emergency funds for the President (national defense), allotment.....					684,060	
Government of the Virgin Islands:						
Salaries and expenses.....	208,000	196,450	208,375.00	208,000	196,000	191,036.84
Salaries and expenses, agricultural station.....	39,800	36,600	47,260.00	39,000	36,000	39,879.72
Defraying deficits in treasuries of municipal governments.....	142,400	150,000	100,000.00	142,000	150,000	99,851.31
National Industrial Recovery, Interior, Virgin Islands.....						* 41.33
Public Works Administration allotment to Interior, Division of Territories and Island Possessions, Virgin Islands.....						2,106.66
Transferred from:						
Community facilities, defense public works, Federal Works Agency.....					11,000	9,104.67
Emergency relief, Federal construction projects, Work Projects Administration.....						182.85
Puerto Rico:						
Puerto Rican hurricane relief loans.....					27,000	26,226.10
Emergency relief, Puerto Rico Reconstruction Administration.....						* 1,360.48
School houses and roads.....					3,700	
Emergency relief, revolving fund, act Feb. 11, 1936.....				125,000	1,000,000	447,113.12
Division of Territories and Island Possessions:						
National Industrial Recovery, Public Works Administration, allotment.....					20,000	28,216.66
Emergency fund, Territories and Island Possessions (national defense).....					30,300,000	10,368,876.78
Emergency fund for the President, national defense, allotment.....						1,415,555.45
Working fund.....						20,752.59
Federal aid, wildlife restoration.....						518.56
Total, Government in the Territories.....	10,879,500	9,861,150	13,791,721.32	12,499,000	45,716,700	23,522,728.63
<b>Miscellaneous:</b>						
Payment of awards, war mineral claims.....						54,775.82
Claims, judgments, and private relief acts.....			5,062,514.45			19,506.36
Total, miscellaneous.....			5,062,514.45			74,282.18
Total, Department of the Interior.....	353,601,560	234,077,635	170,574,311.58	361,071,900	308,145,450	297,253,147.32

\* Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF JUSTICE</b>						
<b>Legal activities and general administration:</b>						
Salaries:						
Office of Attorney General.....		\$82,000	\$97,500.00		\$82,000	\$83,969.99
Office of Attorney General, etc.....	\$633,250			\$630,000		
Office of Solicitor General.....		95,000	107,500.00		95,000	100,302.51
Office of Assistant to the Attorney General.....		125,000	180,000.00		125,000	127,287.30
Administrative Division.....	1,190,000	1,020,000	1,240,000.00	1,190,000	1,020,000	1,176,571.16
Tax Division.....	770,000	608,360	665,000.00	770,000	600,000	636,740.85
Criminal Division.....	840,000	900,000	1,250,000.00	840,000	900,000	990,310.52
Claims Division.....	1,275,000	935,000	773,300.00	1,275,000	935,000	718,651.79
Office of Assistant Solicitor General.....		139,350	128,300.00		90,000	123,098.06
Office of Pardon Attorney.....		28,900	32,400.00		25,000	28,657.02
Board of Immigration Appeals.....		135,000	142,000.00		135,000	142,607.45
Contingent expenses.....	210,000	210,000	235,000.00	210,000	245,000	209,178.88
Traveling expenses.....	165,000	160,000	187,500.00	165,000	170,000	197,063.66
Printing and binding.....	500,000	400,000	500,000.00	500,000	500,000	580,411.72
Penalty mail costs.....	200,000	350,000	323,750.00	200,000	350,000	
Salaries and expenses, Customs Division: Protecting interests of the United States in customs matters.....	165,000	146,000	154,000.00	165,000	145,000	143,570.28
Salaries and expenses, Antitrust Division: Enforcement of anti- trust and kindred laws.....	1,900,000	1,700,000	1,540,000.00	1,900,000	1,700,000	1,503,837.70
Examination of judicial offices.....	85,000	78,000	70,000.00	85,000	78,000	57,082.63
Salaries and expenses, veterans insurance litigation.....			150,000.00		10,000	142,614.60
Salaries and expenses, Lands Division.....	2,650,000	3,400,000	4,275,000.00	2,650,000	3,175,000	3,420,187.11
Salaries and expenses, War Division.....		390,000	460,000.00		290,000	369,806.08
Miscellaneous salaries and expenses, field.....	418,400	400,000	440,000.00	418,000	400,000	408,635.92
Salaries and expenses of district attorneys, etc.....	4,560,000	3,870,000	4,375,000.00	4,560,000	3,900,000	4,362,423.78
Compensation of special attorneys, etc.....	100,000	100,000	200,000.00	100,000	100,000	84,048.65
Salaries and expenses of marshals, etc.....	4,642,000	3,980,000	4,645,000.00	4,642,000	4,000,000	4,663,958.12
Fees of witnesses.....	700,000	700,000	800,000.00	700,000	700,000	645,277.32
Pay and expenses of bailiffs.....	250,000	185,000	410,000.00	250,000	224,000	395,275.39
<i>Emergency fund for the President, national defense, allotment</i> .....						• 641.43
Salaries and expenses, Bureau of Prohibition.....						• 6.38
Salaries and expenses, Special War Effort Unit.....						41.21
Salaries and expenses, Alien Enemy Control Unit.....						13,925.73
Transferred from: Miscellaneous expenses, United States Courts.....						1,415.48
Working fund.....				58,000	59,000	• 47,948.29
Total, legal activities and general administration.....	21,253,650	20,137,610	23,381,250.00	21,308,000	20,053,000	21,278,357.81
<b>Federal Bureau of Investigation:</b>						
Salaries and expenses.....	28,600,000	7,900,000	9,000,000.00	26,000,000	7,900,000	9,516,663.49
Salaries and expenses for certain emergencies.....	100,000	100,000	100,000.00	100,000	100,000	
Salaries and expenses (national defense).....		27,829,000	40,750,000.00		28,000,000	32,162,684.71
<i>Emergency fund for the President, national defense, allotment</i> .....					7,000,000	3,100,000.00
Working fund.....						270.22
Claims, judgments, and private relief acts.....						582.11
Total, Federal Bureau of Investigation.....	28,700,000	35,829,000	49,850,000.00	26,100,000	43,000,000	44,780,200.53
<b>Immigration and Naturalization Service:</b>						
Salaries and expenses.....	25,035,000	22,472,400	28,300,000.00	25,000,000	22,500,000	26,702,119.08
Salaries and expenses, Alien registration.....						• 28.32
General expenses.....						43.70
Salaries, field service.....						73.24
Traveling expenses.....						• 199.33
<i>Emergency fund for the President, national defense, allotment</i> .....						• 21.55
Working fund.....						439,759.11
Total, Immigration and Naturalization Service.....	25,035,000	22,472,400	28,300,000.00	25,000,000	22,500,000	27,141,745.93

• Excess of credits, deduct.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF JUSTICE—Continued</b>						
<b>Federal Prison System:</b>						
Bureau of Prisons: Salaries and expenses.....	\$400,000	\$365,000	\$400,000.00	\$400,000	\$310,000	\$365,164.24
Penal and correctional institutions:						
Salaries and expenses.....	17,415,000	13,300,000	13,180,000.00	17,000,000	13,300,000	11,801,575.97
Penitentiaries and reformatories, maintenance.....						674,709.10
Medical center for Federal prisoners, maintenance.....						63,831.34
Federal jails and correctional institutions, maintenance.....						278,405.18
Prison camps, maintenance.....						64,282.83
Medical and hospital service, penal institutions.....	1,353,900	1,085,000	1,035,000.00	1,350,000	1,080,000	94,801.28
United States Penitentiary, McNeil Island, Wash., construction and repair.....					30,000	24,308.90
Buildings and equipment, penal institutions.....	813,500			800,000	330,000	83,409.90
National Training School for Boys, Washington, D. C., buildings and equipment.....						1,173.46
United States Industrial Reformatory, Chillicothe, Ohio, construction.....						5,072.32
United States Northeastern Penitentiary.....					1,700	9,846.65
Public Works Administration Act of 1933, allotment.....						5,821.20
Support of United States prisoners.....	1,800,000	1,800,000	1,695,000.00	1,800,000	1,800,000	1,624,806.19
Total, Federal Prison System.....	21,782,400	16,550,000	16,310,000.00	21,350,000	16,851,700	15,097,208.56
<b>Miscellaneous:</b>						
Claims, judgments, and private relief acts.....			24,697.23			2,415.69
Claims, judgments, and private relief acts (national defense).....			262.81			
Total, Department of Justice.....	96,771,050	94,989,010	117,866,210.04	93,758,000	102,404,700	108,299,928.52

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF LABOR</b>						
<b>Office of the Secretary:</b>						
Salaries, Office of Secretary of Labor.....	\$717,300	\$395,691	\$454,500.00	\$690,000	\$396,000	\$448,743.97
Salaries and expenses (national defense).....		63,000	100,000.00		61,500	95,576.96
Salaries and expenses, Office of Solicitor.....	950,000	714,177	834,600.00	915,000	714,000	819,849.29
Emergency fund for the President, national defense, allotment.....						2,500.05
Contingent expenses.....	408,000	172,327	170,050.00	365,000	165,000	165,072.62
Traveling expenses.....	1,778,000	1,033,200	1,061,900.00	1,656,000	1,065,000	1,116,721.10
Printing and binding.....	359,000	294,790	268,900.00	314,000	295,000	218,420.30
Penalty mail costs.....	90,000	104,850	107,763.00	87,000	95,000	39,376.76
Salaries and expenses, Division of Labor Standards.....	283,800	145,763	171,300.00	273,000	150,000	168,371.66
Salaries and expenses, safety and health program (national defense).....		149,215	169,200.00		93,000	167,999.98
Salaries and expenses, Division of Labor Standards (national defense).....			(b)		2,800	72,042.83
Salaries and expenses, commissioners of conciliation.....	2,363,500	445,300	493,000.00	2,270,000	445,000	476,594.95
Commissioners of conciliation (national defense).....		1,786,200	1,721,000.00		1,777,000	1,643,546.46
Salaries and expenses, National War Labor Board <sup>2</sup> .....					6,625,000	
Salaries and expenses, Retraining and Reemployment Administration <sup>2</sup> .....					280,000	
Salaries and expenses, Shipbuilding Stabilization Committee functions <sup>2</sup> .....					10,000	
General administration, War Manpower functions <sup>2</sup> .....					4,900,000	
Penalty mail costs, War Manpower functions <sup>2</sup> .....					500,000	
Apprentice Training Service, War Manpower functions <sup>2</sup> .....	82,035,000	431,500		82,324,000	340,000	
Apprentice Training Service, War Manpower functions (national defense) <sup>2</sup> .....					240,000	
Employment Office Facilities and Services, War Manpower functions <sup>2</sup> .....					23,500,000	
Training-Within-Industry Service, War Manpower functions <sup>2</sup> .....					140,000	
Migration of Workers, War Manpower functions <sup>2</sup> .....					250,000	
Salaries and expenses, International Labor Organization.....						* 28.04
Transferred from:						
Cooperation with the American Republics Department of State.....					100,000	77,744.77
Cooperation with the American Republics (transfer to Labor Standards, Department of State).....						115.84
Working fund.....					40,000	* 7,998.39
Total, Office of the Secretary.....	88,984,600	5,796,013	5,552,113.00	88,894,000	42,187,300	5,504,651.11
<b>Bureau of Labor Statistics:</b>						
Salaries and expenses.....	4,335,000	1,277,320	1,312,300.00	4,310,000	1,274,000	1,288,365.19
Salaries and expenses (national defense).....		2,356,876	2,672,400.00	30,000	2,570,000	2,228,733.97
Transferred from: Federal nonconstruction projects, emergency relief, W. P. A.....						* 8,278.30
Salaries, Wage and Hour Division, Department of Labor.....					9,800	11,626.38
Emergency fund for the President, national defense, allotment.....						6.13
Occupational outlook survey (national defense).....						162.40
Working fund, Index Emergency Management, Advisory Commission to the Council of National Defense, War.....						* 1.75
Working fund, Emergency Management.....				30,000	790,000	12,380.05
Working fund.....				10,000	140,000	58,135.01
Total, Bureau of Labor Statistics.....	4,335,000	3,634,196	3,984,700.00	4,380,000	4,783,800	3,591,129.08
<b>Children's Bureau:</b>						
Salaries and expenses, Children's Bureau.....	447,500	338,306	376,600.00	445,000	335,000	348,922.10
Salaries and expenses, child-labor provisions, Fair Labor Standards Act.....	298,600	220,339	255,000.00	296,000	220,000	234,061.69
Salaries and expenses, maternal and child welfare, Social Security Act.....	516,800	379,365	420,800.00	515,000	380,000	397,308.31
Salaries and expenses, emergency maternity and infant care (national defense).....		38,000	43,000.00	2,000	37,000	28,060.54
Transferred from: Cooperation with the American Republics, Department of State.....						5,307.31
Working fund.....						348.82

\* Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

<sup>2</sup> These activities were transferred to the Department of Labor by Executive Order 9617, dated Sept. 19, 1945. The estimated expenditures shown for 1946 represent expenditures to be made from funds transferred by this order. Estimates of appropriation for 1947 will be submitted at a later date as an amendment to the Budget. The amounts shown for 1947 are tentative.



TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF LABOR—Continued</b>						
<b>Children's Bureau—Continued</b>						
Grants to States under Social Security Act:						
<i>Emergency maternity and infant care (national defense)</i> .....	\$17,593,000	\$44,189,500	\$45,000,000.00	\$17,593,000	\$36,075,000	\$45,011,593.00
Maternal and child health services.....	5,820,000	5,820,000	5,820,000.00	5,800,000	6,500,000	5,486,450.94
Services for crippled children.....	3,870,000	3,870,000	3,870,000.00	3,800,000	4,060,000	3,838,663.69
Child-welfare services.....	1,510,000	1,510,000	1,510,000.00	1,510,000	2,125,000	1,362,842.69
Total, grants to States under Social Security Act.....	28,793,000	55,389,500	56,200,000.00	28,703,000	48,760,000	55,699,550.32
Total, Children's Bureau.....	30,055,900	56,365,510	57,295,400.00	29,961,000	49,732,000	56,713,559.09
<b>Women's Bureau:</b>						
Salaries and expenses.....	234,000	172,580	189,600.00	223,000	173,000	192,108.86
<i>Salaries and expenses (national defense)</i> .....			55,000.00		4,000	48,961.47
Transferred from: Cooperation with the American Republics, Department of State.....						103.21
Total, Women's Bureau.....	234,000	172,580	244,600.00	223,000	177,000	241,173.54
<b>Wage and Hour Division:</b>						
Salaries.....	4,623,000	3,543,470	4,237,000.00	4,450,000	3,700,000	4,048,179.92
Miscellaneous expenses.....	429,000	261,200	275,000.00	375,000	260,000	266,075.89
Working fund.....				80,000	1,000,000	<sup>a</sup> 211,595.35
Total, Wage and Hour Division.....	5,052,000	3,804,670	4,512,000.00	4,905,000	4,960,000	4,102,660.46
<b>Miscellaneous:</b>						
Claims, judgments, and private relief acts.....			206.46			1,533.65
<i>Claims, judgments, and private relief acts (national defense)</i> .....			2.85			
Total, miscellaneous.....			209.31			1,533.65
Total, Department of Labor.....	128,661,500	69,772,969	71,589,022.31	128,365,000	101,840,100	70,154,706.93

<sup>a</sup> Excess of credits, deduct.

TABLE 5—Continued  
**APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued**  
*By organization unit and appropriation title*  
 [For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>NAVY DEPARTMENT</b>						
<i>Navy Department</i> (see also table 7) <sup>2</sup> .....	\$4,500,000,000	\$23,477,816,064	<sup>3</sup> \$29,514,079,601.49	\$5,000,000,000	\$14,700,000,000	\$30,127,635,917.52
<b>POST OFFICE DEPARTMENT</b>						
Paid from general fund.....				\$9,154		\$486,898.79

<sup>3</sup> Excludes reappropriation shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF STATE</b>						
<b>Office of the Secretary:</b>						
Salaries, Department of State.....	\$12,400,000	\$10,165,000	\$10,340,000.00	\$12,300,000	\$10,400,000	\$9,394,003.12
Contingent expenses.....	735,000	795,000	693,000.00	800,000	850,000	639,357.45
Penalty mail costs.....	50,000	50,000	46,250.00	50,000	50,000	22,362.00
Printing and binding.....	525,900	379,000	360,000.00	500,000	575,000	297,795.89
Passport agencies.....	82,500	69,300	73,600.00	75,000	70,000	65,362.84
Collecting and editing official papers of Territories of the United States.....	30,000	8,400	12,000.00	25,000	12,000	7,830.14
<i>President's War Relief Control Board</i> .....		45,500	50,000.00		45,000	42,075.29
Working fund, general.....					195,000	316,911.50
<i>Working fund, Emergency Management</i> .....					500,000	70,051.35
Foreign service pay adjustment.....						614,650.63
<i>Defense aid, services and expenses, allotment</i> .....					1,000,000	* 6,264.03
<i>Emergency fund for the President, national defense, allotment</i> .....						18,177,194.65
<b>Total, Office of the Secretary.....</b>	<b>13,823,400</b>	<b>11,512,200</b>	<b>11,574,250.00</b>	<b>13,750,000</b>	<b>13,697,000</b>	<b>29,641,360.83</b>
<b>Foreign Service:</b>						
Salaries, ambassadors and ministers.....	830,500	783,000	742,000.00	800,000	800,000	723,537.74
Salaries, Foreign Service officers.....	6,884,000	4,875,000	4,750,000.00	6,000,000	5,200,000	4,721,384.01
Transportation, Foreign Service.....	1,915,600	3,327,000	1,100,000.00	2,000,000	3,000,000	1,140,474.23
Foreign Service quarters.....	4,909,000	3,422,000	2,690,000.00	4,500,000	3,000,000	2,506,200.77
Office and living quarters allowances.....						68,383.31
Cost of living allowances, Foreign Service.....	2,934,000	2,150,000	1,590,000.00	3,000,000	2,000,000	1,329,557.13
Representative allowances, Foreign Service.....	902,400	608,000	439,000.00	800,000	500,000	312,375.63
Foreign Service retirement and disability appropriated fund.....	922,800	922,800	910,500.00	922,800	922,800	910,500.00
Salaries of clerks, Foreign Service.....	8,551,000	5,088,000	4,174,000.00	8,900,000	5,500,000	4,127,616.58
Miscellaneous salaries and allowances.....	4,839,000	1,958,000	1,393,000.00	4,500,000	2,100,000	1,416,987.34
<i>Foreign Service, Auxiliary (national defense)</i> .....	2,347,000	10,585,000	6,200,000.00	5,000,000	9,000,000	5,498,533.89
Contingent expenses, Foreign Service.....	7,642,000	9,220,000	6,300,000.00	8,500,000	8,000,000	5,305,095.14
Foreign service building fund.....	1,000,000	1,000,000	220,000.00	900,000	850,000	223,968.56
Emergencies arising in the diplomatic and consular service.....	9,500,000	17,500,000	6,000,000.00	10,000,000	16,000,000	14,027,348.14
<b>Total, Foreign Service.....</b>	<b>53,177,300</b>	<b>61,438,500</b>	<b>36,508,500.00</b>	<b>55,822,800</b>	<b>56,872,800</b>	<b>42,311,962.47</b>
<b>International obligations:</b>						
United States contributions to international commissions, congresses, and bureaus.....	2,977,100	2,511,314	1,431,088.00	2,750,000	2,450,000	1,367,497.54
Emergency advisory committee for political defense.....						11,533.21
International activities.....	4,500,000	4,250,000	1,500,000.00	4,000,000	4,000,000	316,279.29
Arbitration of claims between the United States and the Netherlands.....		17,000			17,000	
Intergovernmental Committee on Refugees.....		4,500,000			4,500,000	
Salaries and expenses, International Boundary Commission, United States and Mexico.....		575,000	383,000.00		550,000	471,701.52
International Boundary and Water Commission, United States and Mexico.....	910,000			900,000		
Lower Rio Grande flood control.....		750,000	( <sup>b</sup> )	383,000	600,000	382,846.75
Rio Grande canalization.....						1,548.38
Rio Grande rectification project.....		140,000		50,000		
Rio Grande bank protection project.....			50,000.00	15,000	35,000	
Douglas-Agua Prieta sanitation project.....		60,000		50,000	100,000	
Plans and construction of projects authorized by Convention, Feb. 1, 1933.....	9,790,000			6,000,000		
Rio Grande emergency flood protection.....	100,000		100,000.00	100,000	75,000	25,000.00
Valley gravity canal and storage project.....				15,000	50,000	64,700.81
American Mexican Claims Commission.....	90,000	108,000	110,000.00	90,000	80,000	103,043.80
International Boundary Commission, United States and Canada, and Alaska and Canada.....	49,000	45,000	45,000.00	40,000	40,000	38,329.86
Salaries and expenses, International Joint Commission, United States and Canada.....	82,800	30,000	32,000.00	30,000	30,000	29,404.04
Special and technical investigations, International Joint Commission, United States and Canada.....	87,500	79,000	55,000.00	87,500	87,500	
International Fisheries Commission.....	28,000	25,000	25,000.00	25,000	20,000	25,708.83
International Pacific Salmon Fisheries Commission.....	40,000	40,000	40,000.00	40,000	32,000	39,058.56

\* Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

TABLE 5—Continued

## APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF STATE—Continued</b>						
<b>International obligations—Continued</b>						
Restoration of salmon runs, Fraser River System, International Pacific Salmon Fisheries Commission.....				\$250,000	\$450,000	\$66,558.25
Conferences of Allied ministers of education in London.....				50,000	150,000	11,061.45
Cultural relations with China and the neighboring countries and countries of the Near East and Africa.....					1,200,000	126,555.54
Convention for promotion of Inter-American cultural relations.....						90.62
United Nations Commission for the Investigation of War Crimes.....		\$60,000	\$25,000.00	15,000	70,000	
Cooperation with the American Republics.....	\$6,100,000	4,000,000	<sup>b</sup> 3,450,000.00	6,500,000	3,500,000	1,519,283.95
Agrarian Claims Commission, United States and Mexico.....						<sup>a</sup> 28.32
Alaskan International Highway Commission.....						<sup>a</sup> 8.99
International Committee on Political Refugees.....						47.02
Eighth American Scientific Congress.....						22.50
Foreign Economic functions <sup>2</sup> .....						
Interim International Information Service <sup>2</sup> .....	55,000,000			50,000,000	3,000,000	
Interim Research and Intelligence Service <sup>2</sup> .....					18,370,000	
United Nations Relief and Rehabilitation Administration.....					5,000,000	
Supplies, materials, etc., Pan American Union (special account).....					60,000,000	
Salaries and expenses, Foreign Commerce Service.....						124.43
Promoting commerce in Latin America.....						<sup>a</sup> 20
International exposition, Paris, France.....						<sup>a</sup> 1.00
Working fund, State, commercial and cultural relations, Emergency Management, coordination between American Republics, War.....						<sup>a</sup> 18.55
Special deposit accounts.....						13,151.91
Total, international obligations.....	79,704,400	17,188,314	7,246,088.00	71,390,500	104,406,500	4,613,502.13
<b>Miscellaneous:</b>						
Claims, judgments, and private relief acts.....			10,843.94			
Claims, judgments, and private relief acts (national defense).....			633.43			
State account of advances.....						<sup>a</sup> 34,240.80
Total, miscellaneous.....			11,477.37			<sup>a</sup> 34,240.80
Total, Department of State.....	146,705,100	90,139,314	55,340,315.37	140,963,300	174,976,300	76,532,584.63

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriation shown in table 6.

<sup>2</sup> These activities were transferred to the Department of State by Executive Orders 9608, 9621, and 9630, dated Aug. 31, Sept. 20, and Sept. 27, 1945. The estimated expenditures shown for 1946 represent expenditures to be made from funds transferred by these orders. Estimates of appropriation for 1947 will be submitted at a later date as an amendment to the Budget. The amounts shown for 1947 are tentative.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>TREASURY DEPARTMENT</b>						
<b>Office of the Secretary:</b>						
Salaries, Office of the Secretary.....	\$442,000	\$360,000	\$412,500.00	\$140,000	\$365,000	\$388,983.10
<i>Defense aid, allotment</i> .....					50,000,000	85,851,477.93
<i>Emergency fund for the President, national defense, allotment</i> .....						9,892.50
<i>Foreign war relief (national defense)</i> .....				77,000	3,950,000	7,570,466.12
<i>Financial aid to China (national defense)</i> .....					119,000,000	140,355,437.46
Payments to International Monetary Fund.....					950,000,000	
Payments for capital stock of International Bank for Reconstruction and Development.....				254,000,000	63,500,000	
Penalty mail costs.....	4,743,000	5,701,500	5,890,400.00	4,982,000	5,525,000	3,831,917.84
<b>Federal land banks:</b>						
Payments to Federal land banks, reductions in interest rate on mortgages.....					5,500	4,240,676.53
Subscription to paid-in-surplus, revolving fund.....					32,850,000	65,323,018.51
Subscription to capital stock, revolving fund.....				72,000,000	2,868,000	2,264,590.00
Payments to Federal Farm Mortgage Corporation, reductions in interest rate on mortgages.....					4,000	1,372,001.09
Export-Import Bank, subscription to capital stock.....					999,000,000	
<i>Smaller War Plants Corporation, subscription to capital stock (national defense)</i> .....			50,000,000.00			50,000,000.00
Federal Crop Insurance Corporation, subscription to capital stock.....			30,000,000.00	20,000,000	10,000,000	
Restoration of capital impairment, Commodity Credit Corporation.....			256,764,881.04			256,764,881.04
Administrative expenses, Adjusted Compensation Payment Act, 1936.....			250,000.00		237,376	
Expenses of administration of settlement of War Claims Act of 1928 (special account).....						1,671.75
Expenses, Emergency Banking, Gold Reserve, and Silver Purchase Acts.....						216.92
Payment to Reverend James T. Denigan.....						6,500.00
Foreign-service pay adjustment.....					2,250	1,587.03
Increase of compensation.....						28.33
<b>Railroad Administration and Transportation Act:</b>						
Reimbursement to carriers of deficits during Federal control.....						21,296.92
Special deposit account: Railroad Administration and Transportation Act.....						6,022.69
<b>Permanent indefinite appropriations:</b>						
Payment of interest on deposits of public moneys of Government of Philippine Islands.....	2,010,000	2,010,000	1,988,581.07	2,010,000	2,010,000	1,988,581.07
Refunds under Renegotiation Act.....			15,000,000.00		15,000,000	
Excess-profits tax refund bonds.....		100,000,000	893,681,425.91		100,000,000	893,681,425.91
Pershing Hall Memorial fund (special account).....	5,043	5,043	4,933.70	5,043	5,043	19,843.82
<i>War contributions fund (special account)</i> .....		175,000	1,376,505.27	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
<b>Total, Office of the Secretary.....</b>	<b>7,200,043</b>	<b>108,251,543</b>	<b>1,255,369,226.99</b>	<b>209,514,043</b>	<b>2,282,886,169</b>	<b>1,378,509,420.16</b>
<b>Foreign Funds Control:</b>						
Salaries and expenses.....	1,300,000	2,000,000	4,000,000.00	1,414,000	2,052,000	2,376,559.92
Salaries and expenses, foreign owned property.....					19,000	361,837.58
Salaries and expenses, foreign exchange control.....						405.98
<b>Total, Foreign Funds Control.....</b>	<b>1,300,000</b>	<b>2,000,000</b>	<b>4,000,000.00</b>	<b>1,414,000</b>	<b>2,071,000</b>	<b>2,737,991.52</b>
<b>Division of Tax Research:</b>						
Salaries.....	176,000	153,500	169,295.00	176,000	155,000	164,670.31
<b>Office of Tax Legislative Counsel:</b>						
Salaries.....	90,500	80,000	103,300.00	90,500	82,000	84,200.25
<b>Division of Research and Statistics:</b>						
Salaries.....	178,100	155,000	181,500.00	178,000	158,000	175,589.63
<b>Office of General Counsel:</b>						
Salaries.....	179,100	160,000	150,000.00	179,000	160,000	131,228.52
<b>Division of Personnel:</b>						
Salaries.....	206,900	164,000	191,495.00	206,000	165,000	185,795.17

<sup>•</sup> Excess of credits, deduct

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

<sup>2</sup> Excludes \$1,800,000,000 to be paid from Exchange Stabilization Fund.

<sup>3</sup> Expenditures are shown under the various agencies to which the funds are allocated.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual 1945
<b>TREASURY DEPARTMENT—Continued</b>						
<b>Office of Chief Clerk:</b>						
Salaries.....	\$355,000	\$286,000	\$345,000.00	\$355,000	\$300,000	\$324,313.68
Miscellaneous expenses.....	240,000					
Contingent expenses.....		260,000	250,000.00	245,000	300,000	243,048.60
Printing and binding, Treasury Department.....	28,000	28,000	24,000.00	28,000	28,000	26,621.90
Total, Office of Chief Clerk.....	623,000	574,000	619,000.00	628,000	628,000	593,984.18
<b>Custody of Treasury buildings:</b>						
Salaries, operating force.....	555,000	452,000	580,000.00	555,000	455,000	546,138.43
<b>Division of Printing:</b>						
Printing and binding.....						\$180.00
Stationery.....						15.31
Total, Division of Printing.....						\$164.69
<b>Fiscal Service:</b>						
<b>Bureau of Accounts:</b>						
Salaries and expenses.....	\$861,500	832,760	\$830,000.00	860,000	835,000	\$806,863.84
Emergency relief, administrative expenses.....						\$15,949.82
Salaries and expenses, deposit of withheld taxes.....	500,000	500,000	675,000.00	500,000	506,000	439,822.15
Printing and binding, Bureau of Accounts.....	40,000	32,000	32,000.00	40,000	34,000	39,353.93
<b>Division of Disbursement:</b>						
Salaries and expenses.....	7,200,000	5,700,000	5,250,000.00	7,924,000	7,026,000	5,463,146.72
Printing and binding.....	210,000	184,000	117,500.00	190,000	194,000	124,312.78
Emergency relief, administrative expenses.....						\$17,789.84
Emergency relief liquidation fund.....						33,827.93
Contingent expenses, public moneys.....	426,000	450,000	490,000.00	426,000	429,000	418,775.85
Recoinage of silver coins.....	140,000	140,000	200,000.00	140,000	142,000	161,623.00
Relief of the indigent, Alaska (receipt limitation).....	20,000	24,000	20,000.00	20,000	24,000	17,240.14
Expenses of liquidation, Central Administration Services.....					10,000	144,608.26
Fund for payment of Government losses in shipment (revolving fund).....				45,000	30,000	3,789.61
Refund of moneys erroneously received and covered (indefinite appropriation).....	400,000	400,000	200,000.00	400,000	400,000	359,911.26
Payment of certified claims (indefinite appropriation).....	1,500,000	1,500,000	500,000.00	1,500,000	1,500,000	112,669.75
Total, Bureau of Accounts.....	11,297,500	9,762,760	8,314,500.00	12,045,000	11,130,000	8,172,235.86
<b>Bureau of the Public Debt:</b>						
<b>Administering the public debt:</b>						
Salaries and expenses.....	69,700,000	84,250,000		64,500,000	68,000,000	
Printing and binding.....			5,965,000.00		24,000	5,124,893.06
Distinctive paper for United States securities.....	775,000	800,000	929,000.00	800,000	850,000	40,946.47
Emergency fund for the President, national defense, allotment.....						\$101.60
Expenses of loans, act of Sept. 24, 1917, as amended and extended (indefinite appropriation).....			109,500,000.00	2,500,000	13,000,000	67,220,984.96
Total, Bureau of the Public Debt.....	70,475,000	85,050,000	116,394,000.00	67,800,000	81,891,000	73,303,719.56
<b>Office of the Treasurer of the United States:</b>						
Salaries and expenses.....	4,955,000	4,600,000	4,075,000.00	4,825,000	4,733,000	
Salaries.....					145,000	3,586,700.25
Contingent expenses.....			400,000.00		80,000	462,397.33
Salaries (Federal Reserve notes, reimbursable).....	125,900	80,000	85,000.00	120,000	80,000	82,188.28
Printing and binding.....	225,000	276,000	115,000.00	225,000	287,000	128,760.34
Emergency relief, administrative expenses.....						\$17,724.13
Permanent indefinite appropriation: Contingent expenses, Federal Reserve notes (reimbursable).....	2,800	1,800	1,030.00	2,400	2,300	481.00
Total, Office of the Treasurer of the United States.....	5,308,400	4,956,800	4,676,030.00	5,172,400	5,327,300	4,242,803.07
Total, Fiscal Service.....	87,080,900	99,769,560	129,384,530.00	85,017,400	98,348,300	85,718,758.19

° Excess of credits, deduct.

¶ Includes \$2,430 transferred from "Salaries, Office of Secretary of the Treasury."

§ Excludes \$38,735 transferred to "Salaries, Office of Secretary of the Treasury."

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>TREASURY DEPARTMENT—Continued</b>						
<b>Bureau of Customs:</b>						
Collecting the revenue from customs.....	\$29,957,000	\$24,118,000	\$26,350,000.00	\$29,657,000	\$25,708,000	\$25,097,510.33
Printing and binding.....	80,000	80,000	85,000.00	100,000	98,000	67,190.41
Indefinite appropriation: Refunds and drawbacks, customs.....	15,000,000	15,000,000	15,497,702.48	15,000,000	15,000,000	14,302,436.86
Total, Bureau of Customs.....	45,037,000	39,198,000	41,932,702.48	44,757,000	40,806,000	39,467,137.60
<b>Office of Comptroller of the Currency:</b>						
Salaries.....	269,000	233,000	276,600.00	265,000	235,000	268,421.95
Printing and binding.....	12,000	12,000	17,000.00	12,000	12,500	13,958.77
Total, Office of Comptroller of the Currency.....	281,000	245,000	293,600.00	277,000	247,500	282,380.72
<b>Bureau of Internal Revenue:</b>						
Collecting the internal revenue.....	186,700,000	136,300,000	146,900,000.00	176,700,000	145,172,000	138,393,970.17
Payment to Alaska of additional income tax on railroads (receipt limitation).....	7,000	9,600	21,850.00	7,000	18,000	.....
Indefinite appropriation: Refunding internal-revenue collections.....	1,570,000,000	2,584,000,000	949,057,045.61	1,570,000,000	2,584,000,000	907,733,135.48
Salaries and expenses for refunding processing and related taxes and administering title III, Revenue Act of 1936.....	.....	.....	.....	.....	1,600,000	• 5.55
Refunds and payments of processing and related taxes.....	.....	.....	.....	.....	.....	669,964.92
Emergency fund for the President, national defense, allotment.....	.....	.....	.....	.....	.....	• 20.00
Total, Bureau of Internal Revenue.....	1,756,707,000	2,720,309,600	1,095,978,895.61	1,746,707,000	2,730,790,000	1,046,797,045.02
<b>Bureau of Narcotics:</b>						
Salaries and expenses.....	1,331,000	1,167,400	1,338,467.00	1,329,000	1,166,000	1,287,433.78
Printing and binding.....	4,000	4,000	4,000.00	3,800	3,800	2,836.41
Total, Bureau of Narcotics.....	1,335,000	1,171,400	1,342,467.00	1,332,800	1,169,800	1,290,270.19
<b>Bureau of Engraving and Printing:</b>						
Salaries and expenses.....	12,166,000	10,400,000	10,000,000.00	11,500,000	10,600,000	8,121,245.15
Printing and binding.....	5,500	5,500	5,500.00	5,500	5,500	5,306.74
Total, Bureau of Engraving and Printing.....	12,171,500	10,405,500	10,005,500.00	11,505,500	10,605,500	8,126,551.89
<b>Secret Service Division:</b>						
Salaries.....	103,500	72,500	85,000.00	104,000	76,000	81,971.97
Suppressing counterfeiting and other crimes.....	1,911,000	1,400,000	1,674,090.00	1,911,000	1,400,000	1,593,998.37
Emergency relief, administrative expenses.....	.....	.....	.....	.....	.....	• 2,825.72
Salaries, White House Police.....	325,000	260,000	300,000.00	323,000	260,000	247,137.67
Uniforms and equipment, White House Police.....	9,000	9,000	9,000.00	10,000	13,000	8,277.63
Salaries and expenses, guard force, Treasury buildings.....	837,000	654,000	600,000.00	965,000	796,000	627,625.31
Printing and binding.....	8,000	7,000	7,000.00	8,000	8,000	2,247.44
Reimbursement to District of Columbia, benefit payments to White House Police and Secret Service forces.....	45,000	31,500	31,100.00	45,000	33,000	28,245.06
Working fund.....	.....	.....	.....	.....	5,000	• 4,819.38
Total, Secret Service Division.....	3,238,500	2,434,000	2,706,190.00	3,366,000	2,591,000	2,581,858.35
<b>Bureau of the Mint:</b>						
Salaries and expenses.....	180,500	145,000	168,000.00	175,000	145,000	158,605.61
Transportation of bullion and coin, mints and assay offices.....	94,000	12,800	20,300.00	90,000	12,000	21,016.20
Salaries and expenses, mints and assay offices.....	6,775,000	5,400,000	6,315,000.00	6,000,000	5,600,000	5,982,820.34
Printing and binding.....	9,500	8,000	9,500.00	8,000	6,000	8,726.26
Contingent expenses.....	.....	.....	.....	.....	.....	15.90
Special deposit account.....	.....	.....	.....	.....	.....	53,421.27
Total, Bureau of the Mint.....	7,059,000	5,565,800	6,512,800.00	6,273,000	5,663,000	6,224,605.58
<b>Procurement Division:</b>						
Salaries and expenses.....	1,327,000	1,300,000	1,190,000.00	1,327,000	1,300,000	1,367,161.42
General supply fund (revolving fund).....	.....	.....	.....	.....	.....	932,241.31
Emergency relief, administrative expenses.....	.....	.....	.....	.....	.....	• 96,017.33
Surplus property program.....	.....	14,999,000	17,680,000.00	.....	.....	9,301,234.21
Printing and binding.....	150,000	150,000	150,000.00	157,000	155,000	150,620.73
Working capital fund, duplicating services for war agencies.....	.....	.....	.....	.....	.....	• 850,063.71

• Excess of credits, deduct.

TABLE 5—Continued  
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>TREASURY DEPARTMENT—Continued</b>						
<b>Procurement Division—Continued</b>						
<i>Defense aid:</i>						
Administrative expenses (national defense).....					\$7,000,000	\$1,037,922.53
Purchase of supplies (national defense).....				\$100,000,000	550,000,000	1,353,498,899.60
Special fund.....				100,000,000	33,000,000	11,544,814.75
United Nations Relief and Rehabilitation Administration.....				270,000,000	460,000,000	53,954,750.85
Emergency fund for the President (national defense).....						3,011.81
Strategic and critical materials (national defense), act of June 7, 1939.....				3,500,000	20,130,000	714,655.84
Work-relief supply fund, emergency relief.....						75.28
Total, Procurement Division.....	\$1,477,000	\$16,449,000	\$19,020,000.00	474,984,000	1,071,585,000	1,431,550,307.29
<b>Miscellaneous:</b>						
Claims and judgments.....			5,260,884.93			2,752,165.77
Private relief acts.....			1,838,964.80			1,108,970.37
Total, Treasury, miscellaneous.....			7,099,849.73			3,861,136.14
Total, Treasury Department, exclusive of public-debt items.....	1,924,895,543	3,007,537,903	2,575,640,351.81	2,587,160,243	6,248,566,269	4,009,037,904.45
<b>Public Debt</b>						
<b>Permanent appropriations:</b>						
Interest on the public debt.....	5,000,000,000	4,750,000,000	3,621,947,584.87	5,000,000,000	4,750,000,000	3,621,947,584.87
Cumulative sinking fund.....	587,860,154	587,560,154	587,624,950.45			
<b>Special accounts:</b>						
Redemption of bonds, etc., from repayments of principal of loans, etc., Public Works Administration.....	5,000,000	5,000,000				
Retirements from gifts, forfeitures, and other miscellaneous receipts.....	5,000	5,000	2,000.00			
Obligations retired from Federal intermediate credit bank franchise tax receipts.....	150,000	305,797	231,011.41			
Total, public debt.....	5,592,715,154	5,342,870,951	4,209,805,546.73	5,000,000,000	4,750,000,000	3,621,947,584.87
Total, Treasury Department.....	7,517,610,697	8,350,408,854	6,785,445,898.54	7,587,160,243	10,998,566,269	7,630,985,489.32



**TABLE 5**  
**APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS**

*By organization unit and appropriation title*

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>1</sup>	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>WAR DEPARTMENT</b>						
<i>Military functions</i> <sup>2</sup> .....	\$7,100,000,000	<sup>b</sup> \$21,496,902,030	<sup>b</sup> \$15,437,012,094.97	\$7,994,912,000	\$27,995,019,118	\$49,688,659,386.32
<b>Civil functions (classified as national defense):</b>						
Quartermaster Corps:						
<i>Cemeterial expenses, War Department (national defense)</i> .....	2,433,000	1,658,700	1,224,000.00	2,230,000	1,650,000	1,423,225.80
Signal Corps:						
<i>Alaska Communication System (notional defense)</i> .....	543,000	227,840	227,840.00	538,000	229,000	230,819.59
United States Soldiers' Home:						
<i>Payment of interest on Soldiers' Home Permanent Fund</i> .....	420,000	420,000	284,756.12	420,000	522,882	284,756.12
<i>Private relief acts</i> .....						2,741.30
Total, civil functions (classified as national defense).....	3,396,000	2,306,540	1,736,596.12	3,188,000	2,401,882	1,941,542.81
Total, military and civil functions (classified as national defense).....	7,103,396,000	21,499,208,570	15,438,748,691.09	7,998,100,000	27,997,421,000	49,690,600,929.13
<b>Corps of Engineers:</b>						
Maintenance and improvement of existing river and harbor works.....	120,686,500	76,528,600	54,529,000.00	110,000,000	79,500,000	65,648,958.94
Alteration of bridges over navigable waters of the United States.....	2,900,000			1,000,000	490,000	835,000.00
Flood control, general.....	124,764,000	125,792,000	8,230,100.00	128,000,000	83,500,000	31,136,686.78
Flood control, general (emergency fund).....			12,000,000.00		17,000,000	7,893,757.79
Flood control, Mississippi River and tributaries.....	46,000,000	45,000,000	26,000,000.00	29,000,000	34,000,000	32,376,313.01
Emergency fund for flood control on tributaries of Mississippi River.....	500,000	500,000	500,000.00	500,000	1,000,000	1,672,330.17
Flood control, Sacramento River, California.....	2,000,000	<sup>c</sup> 2,050,000	2,800,000.00	1,500,000	2,000,000	2,743,984.14
Flood control, Missouri River, at or near Niobrara, Nebr.....						33.17
Power plant, Bonneville Dam, Columbia River, Oreg., construction.....					856,000	257,025.84
Power plant, Fort Peck Dam, Mont., construction.....	1,505,000			1,505,000	2,200,000	129,211.11
Maintenance and operation, certain Federal water mains outside the District of Columbia.....	12,000	12,000	12,000.00	12,000	12,000	5,473.75
Transferred from: Improvement of Washington Channel, District of Columbia.....				16,000	72,000	27,155.98
Working fund, War, engineers, civil.....					953,000	3,140,962.00
Special deposit account.....						357.09
Permanent appropriations:						
Maintenance and operation of dams and other improvements of navigable waters (special account).....	150,000	135,000	152,885.25	150,000	287,000	189,926.86
Payments to States, flood control, act of June 28, 1938 (special account).....	85,000	85,000	85,438.08	85,000	85,000	69,901.48
Total, Corps of Engineers.....	298,602,500	250,102,600	104,309,423.33	271,768,000	221,955,000	136,127,078.11
<b>Panama Canal (see also table 6):</b>						
Maintenance and operation.....	<sup>d</sup> 12,749,000	<sup>d</sup> 4,137,000	<sup>d</sup> 5,850,000.00	13,800,000	16,200,000	6,506,304.54
Sanitation, Canal Zone.....	2,010,000	1,784,200	1,854,000.00	1,975,000	2,200,000	1,657,854.44
Civil government, Panama Canal and Canal Zone.....	2,406,000	1,377,000	1,476,400.00	2,375,000	2,050,000	1,468,227.97
Construction, additional facilities (national defense).....	1,118,000	810,600		1,900,000	2,550,000	1,275,988.58
Repatriation of unemployed aliens.....				25,000	25,000	14,916.40
Memorial to Maj. Gen. Geo. W. Goethals.....				156,500		
Transferred from: <i>Community facilities, defense public works, Office of Administrator, Federal Works Agency</i> .....					29,000	230,108.28
Special deposit accounts.....						<sup>e</sup> 107,768.15
Working fund, Panama Canal.....					380,000	470,375.82
Permanent appropriation: Postal funds, Canal Zone (special account).....	393,500	395,608	550,642.32	375,000	450,000	571,574.15
Claims and judgments.....			5,157.57			
Total, Panama Canal.....	18,676,500	8,504,408	9,736,199.89	20,606,500	23,884,000	12,057,582.03
Total, War Department.....	7,420,675,000	21,757,815,578	15,552,794,314.31	8,290,474,500	28,243,260,000	49,838,815,589.27

<sup>a</sup> Excess of credits, deduct.

<sup>b</sup> Excludes reappropriations shown in table 6.

<sup>1</sup> Appropriation titles in italics are classified as "national defense."

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

<sup>3</sup> Includes \$7,500 in 1947, \$7,200 in 1946, and \$7,308 in 1945 for "Penalty mail costs."



TABLE 6

REAPPROPRIATIONS OF UNOBLIGATED BALANCES OF GENERAL AND SPECIAL ACCOUNTS <sup>1</sup>

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>2</sup>	REAPPROPRIATIONS		
	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>LEGISLATIVE BRANCH</b>			
<b>Library of Congress:</b>			
Security of collections.....			\$29,283
<b>THE JUDICIARY</b>			
<b>United States Supreme Court:</b>			
Preparation of rules for criminal proceedings.....	\$7,123	\$14,377	21,000
Preparation of rules for civil procedure.....	4,461	13,355	6,234
Total, The Judiciary.....	11,584	27,732	27,234
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES</b>			
<b>Emergency funds appropriated to the President:</b>			
<i>Emergency fund for the President, national defense.....</i>	5,000,000	69,095,375	99,617,998
<i>Emergency fund for the President, defense housing, temporary shelter.....</i>			64,250
<i>Foreign war relief.....</i>		2,150,000	5,657,000
<i>Defense aid (lend-lease).....</i>		1,770,931,000	4,223,701,305
<b>Civil Service Commission:</b>			
Panama Canal construction annuity fund.....		39,843	
<b>National Mediation Board:</b>			
Arbitration and emergency boards.....			10,012
<b>Tennessee Valley Authority.....</b>		12,087,740	38,642,875
<b>United States Employees' Compensation Commission:</b>			
Salaries and expenses.....		118,390	272,480
Employees' compensation fund.....		1,872,644	3,137,546
Total, Executive Office of the President and independent offices.....	5,000,000	1,856,294,992	4,371,103,466
<b>FEDERAL SECURITY AGENCY</b>			
<b>Office of Education:</b>			
<i>Education and training, defense workers (national defense).....</i>			46,100,000
<b>Office of the Administrator:</b>			
<i>Expenses of liquidation, National Youth Administration.....</i>			78,000
Total, Federal Security Agency.....			46,178,000
<b>FEDERAL WORKS AGENCY</b>			
<b>Office of the Administrator:</b>			
Liquidation of Public Works Administration.....		8,454,163	9,000,000
Public Works Administration, act of 1938.....		36,386	85,000
Total, Federal Works Agency.....		8,490,549	9,085,000
<b>NATIONAL HOUSING AGENCY</b>			
<b>Office of the Administrator:</b>			
<i>National defense housing, temporary housing.....</i>			7,500,000
<b>Federal Public Housing Authority:</b>			
Annual contributions.....	\$ 2,400,000	2,841,754	2,064,054
Total, National Housing Agency.....	2,400,000	2,841,754	9,564,054
<b>DEPARTMENT OF AGRICULTURE</b>			
<b>Agricultural Research Administration:</b>			
<b>Bureau of Animal Industry:</b>			
Salaries and expenses.....		800,000	343,959
Eradication of foot-and-mouth and other contagious diseases of animals.....	305,000	305,000	305,000
<b>Emergency rubber project.....</b>		4,253,662	3,020,985
<b>Production and Marketing Administration:</b>			
Parity payments (reappropriation to Conservation and use of agricultural land resources, Department of Agriculture).....		13,000,000	
Exportation and domestic consumption of agricultural commodities—permanent annual appropriation.....	88,000,000	3,350,000	3,350,000
Administration of Federal Crop Insurance Act.....			
<b>Farm Security Administration:</b>			
Loans and grants to farmers, 1945 flood damage, 1946.....		2,198,000	12,833,323
<b>Rural Electrification Administration:</b>			
Salaries and expenses.....		331,965	
Total, Department of Agriculture.....	88,305,000	24,238,627	19,853,267

<sup>1</sup> This table is explained in appendix 1.<sup>2</sup> Appropriation titles in italics are classified as "national defense."<sup>3</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring as a supplement to the regular Budget. Consequently, this amount is a tentative figure.

TABLE 6—Continued  
REAPPROPRIATIONS OF UNOBLIGATED BALANCES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	REAPPROPRIATIONS		
	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF COMMERCE</b>			
<b>Office of Administrator of Civil Aeronautics:</b>			
Establishment of air-navigation facilities.....	\$500,000	\$5,995,267	\$5,683,672
Development of landing areas for national defense.....	1,989,408	17,683,860	46,344,586
Total, Department of Commerce.....	2,489,408	23,679,127	52,028,258
<b>DEPARTMENT OF THE INTERIOR</b>			
<b>United States High Commissioner to the Philippine Islands.....</b>		74,971	
<b>Bureau of Indian Affairs:</b>			
Redemption of restricted Indian property subject to taxation.....	2,567	5,567	5,636
Purchase of improvements on lands, Havasupai Indian Reservation, Ariz.....		2,350	
Suppressing contagious diseases of livestock on Indian reservations.....	13,460	33,585	56,658
<b>Bureau of Mines:</b>			
Construction and equipment of helium plants.....	538,740	1,105,080	1,823,256
Development of processes for recovery of waste metals (national defense).....			59,648
Helium production.....	2,280,449	2,786,913	2,069,515
<b>National Park Service:</b>			
Water rights.....	14,269	25,878	38,101
<b>Fish and Wildlife Service:</b>			
Maintenance of mammal and bird reservations.....		40,000	
Migratory bird conservation fund (receipt limitation).....	2,364,594	2,464,594	2,520,723
Total, Department of the Interior.....	5,214,079	6,538,938	6,573,537
<b>DEPARTMENT OF LABOR</b>			
<b>Office of the Secretary:</b>			
Salaries and expenses, Division of Labor Standards (national defense).....			40,000
<b>NAVY DEPARTMENT</b>			
<b>Navy Department.....</b>			5,000,000
<b>DEPARTMENT OF STATE</b>			
<b>International obligations:</b>			
Salaries and expenses, International Boundary Commission, United States and Mexico.....			24,964
Lower Rio Grande flood control.....			583,655
Cooperation with the American republics.....			400,000
Total, Department of State.....			1,008,619
<b>WAR DEPARTMENT</b>			
<b>Military functions.....</b>		10,397,270,501	32,766,044,947
Grand total, reappropriations of unobligated balances.....	103,420,071	12,319,382,220	37,286,535,665

TABLE 7

CONTRACT AUTHORIZATIONS AND APPROPRIATIONS TO LIQUIDATE CONTRACT AUTHORIZATIONS <sup>1</sup>

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>2</sup>	Recommended, 1947		Actual, 1946		Actual, 1945	
	New contract authorizations	Appropriations to liquidate contract authorizations <sup>3</sup>	New contract authorizations	Appropriations to liquidate contract authorizations <sup>3</sup>	New contract authorizations	Appropriations to liquidate contract authorizations <sup>3</sup>
<b>Legislative Branch:</b>						
Architect of the Capitol: Capitol building and repairs.....			\$861,000			
<b>Executive Office of the President:</b>						
<i>War agencies</i> .....		\$7,000,000		\$3,844,713	\$2,500,000	\$4,000,000
<i>United States Maritime Commission</i> .....					4 5,700,000,000	6,116,678,159
<b>Federal Works Agency:</b>						
<b>Public Roads Administration:</b>						
Federal-aid highway system.....		55,000,000		25,000,000		40,000,000
Federal-aid postwar highways.....	\$500,000,000	175,000,000		25,000,000	500,000,000	
Federal-aid secondary or feeder roads.....		23,000,000		3,000,000		3,000,000
Elimination of grade crossings.....		30,000,000		6,000,000		
Inter-American Highway.....		5,000,000		1,000,000	6,000,000	
Access roads.....		7,323,155		35,000,000		55,000,000
Strategic highway network.....		10,515,637		10,000,000		18,000,000
Surveys and plans.....				3,000,000		4,000,000
Total, Federal Works Agency.....	500,000,000	305,838,792		108,000,000	506,000,000	120,000,000
<b>Navy Department</b> .....	5 400,000,000	5 800,000,000	2,680,273,924	4,279,231,400	3,881,134,992	10,739,752,500
<b>Total</b> .....	900,000,000	1,112,838,792	2,681,134,924	4,391,076,113	10,089,634,992	16,980,430,659

<sup>1</sup> This table is explained in appendix 1.<sup>2</sup> Appropriation titles in italics are classified as "national defense."<sup>3</sup> The appropriations in this table are included in the amounts shown in table 5 for the corresponding appropriations.<sup>4</sup> Made immediately available by legislation in the Independent Offices Appropriation Act, 1945, approved June 27, 1944.<sup>5</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 8  
RESCISSIONS OF APPROPRIATIONS AND CONTRACT AUTHORIZATIONS<sup>1</sup>

By organization unit and appropriation title

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>2</sup>	Estimated, 1946	Actual, 1945
<b>APPROPRIATIONS</b>		
<b>Executive Office of the President:</b>		
<i>War agencies</i> .....		\$53,622,000
<b>Independent offices:</b>		
Civil Service Commission:		
Salaries and expenses.....		375,000
<i>Salaries and expenses (national defense)</i> .....		75,000
General Accounting Office: Salaries.....		4,000,000
Interstate Commerce Commission: <i>Salaries and expenses, emergency</i> .....		55,000
United States Maritime Commission: <i>Construction fund, act of June 29, 1936, revolving fund</i> .....		3,100,000,000
<b>Federal Security Agency:</b>		
Office of Education: <i>Education and training, defense workers (national defense)</i> .....		5,000,000
Public Health Service: <i>Emergency health and sanitation activities (national defense)</i> .....		800,000
<b>Federal Works Agency:</b>		
Public Buildings Administration: <i>Emergency safeguarding of public buildings and property</i> .....		6,400,000
<b>Department of Agriculture:</b>		
<i>Salaries and expenses, War Food Administration</i> .....		2,000,000
<b>Department of Commerce:</b>		
Office of Surplus Property: <i>Federal property utilization program</i> .....		3,000,000
<b>Department of the Interior:</b>		
Office of Fishery Coordinator: Salaries and expenses.....		25,000
War Relocation Authority: <i>Salaries and expenses</i> .....		1,500,000
Solid Fuels Administration for War: <i>Salaries and expenses</i> .....		850,000
Bureau of Mines:		
<i>Enforcement of Federal Explosives Act</i> .....		35,000
<i>Construction and equipment of helium plants (national defense)</i> .....		500,000
<i>Protection of mineral resources and facilities (national defense)</i> .....		95,000
<i>Manganese beneficiation pilot plants and research (national defense)</i> .....		100,000
<i>Production of alumina from low-grade bauxite, aluminum clays and alunite (national defense)</i> .....		185,000
<i>Investigation of bauxite and alunite ores and aluminum clay deposits (national defense)</i> .....		187,000
<i>Manganese pilot plants and research (national defense)</i> .....		90,000
<i>Reduction in zinc concentrates with methane gas (national defense) (no year)</i> .....		75,000
Government in the Territories: <i>Emergency fund, Territories and island possessions (national defense)</i> .....		4,000,000
<b>Department of Justice:</b>		
Legal activities and general administration:		
Salaries, Crimes Division.....		200,000
Salaries and expenses, Lands Division.....		375,000
<i>Salaries and expenses, War Division</i> .....		85,000
Federal Bureau of Investigation: <i>Salaries and expenses, detection and prosecution of crimes, emergency</i> .....		6,400,000
<b>Treasury Department:</b>		
Office of the Secretary: Loan to District of Columbia for black-out expenses (no year).....		100,000
Foreign Funds Control: Salaries and expenses.....		1,000,000
Bureau of the Public Debt: Salaries and expenses.....		550,000
Office of the Treasurer of the United States: Salaries.....		440,000
<b>Amount included in H. R. 4407 as passed by Congress:</b>		
National defense.....	\$47,570,755,898	
Other.....	8,986,974	
<b>Recommended pursuant to Second Deficiency Appropriation Act, 1945:</b>		
National defense.....	5,750,891,483	
Other.....	537,000	
Total, rescissions of appropriations.....	53,331,171,355	3,192,119,000
<b>APPROPRIATIONS TO LIQUIDATE CONTRACT AUTHORIZATIONS</b>		
<b>United States Maritime Commission:</b>		
<i>Construction fund, act of June 29, 1936, revolving fund</i> .....		3,100,000,000
<b>Amount included in H. R. 4407 as passed by Congress:</b>		
National defense.....	1,447,565,176	
<b>Recommended pursuant to Second Deficiency Appropriation Act, 1945:</b>		
National defense.....	1,149,620,000	
Total, appropriations to liquidate contract authorizations (national defense).....	2,597,185,176	3,100,000,000
<b>CONTRACT AUTHORIZATIONS</b>		
<b>United States Maritime Commission:</b>		
<i>Construction fund, act of June 29, 1936, revolving fund</i> .....		4,265,000,000
<b>Navy Department:</b>		
Amount included in H. R. 4407 as passed by Congress:		
National defense.....	4,213,231,473	
<b>Recommended pursuant to Second Deficiency Appropriation Act, 1945:</b>		
National defense.....	420,079,000	
Total, contract authorizations (national defense).....	4,633,310,473	6,265,000,000

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> Appropriation titles in italics are classified as "national defense."

TABLE 9  
NET EXPENDITURES OF GOVERNMENT CORPORATIONS AND CREDIT AGENCIES <sup>1</sup>

*From checking accounts with the Treasurer of the United States <sup>2</sup>*

[For the fiscal years 1947, 1946, and 1945]

Classification	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>National defense activities (net):</b>			
Reconstruction Finance Corporation.....	° \$1,000,000,000	\$200,000,000	\$472,033,180.28
<b>International finance (net):</b>			
Export-Import Bank of Washington.....	1,000,000,000	‡ 275,000,000	° 164,811.36
Reconstruction Finance Corporation.....		§ ° 174,000,000	
Total, international finance (net).....	1,000,000,000	101,000,000	° 164,811.36
<b>Redemption of obligations in the market (net):</b>			
Guaranteed by United States:			
Commodity Credit Corporation.....	° 25,000,000	10,000,000	434,045,722.88
Federal Farm Mortgage Corporation.....		7,000,000	35,083,700.00
Federal Housing Administration.....	2,000,000	3,000,000	3,759,450.00
Federal Public Housing Authority.....			58,000.00
Home Owners' Loan Corporation.....		15,000,000	803,027,350.00
Reconstruction Finance Corporation.....			157,000.00
Not guaranteed by United States:			
Federal home loan banks.....	° 10,000,000	° 5,000,000	8,000,000.00
Federal land banks.....	100,000,000	200,000,000	268,583,700.00
Home Owners' Loan Corporation.....			18,625.00
Total, redemption of obligations in the market (net).....	67,000,000	230,000,000	1,552,733,547.88
<b>Other activities (net):</b>			
Commodity Credit Corporation.....	‡ 750,000,000	‡ ° 150,000,000	470,827,124.45
Federal Housing Administration.....			° 5,362,285.67
Federal Public Housing Authority.....	30,000,000	15,000,000	11,667,460.25
Home Owners' Loan Corporation.....	° 175,000,000	° 250,000,000	° 323,452,592.78
Reconstruction Finance Corporation.....	275,000,000	174,000,000	° 288,208,497.96
Rural Electrification Administration.....			° 2,553,194.95
Other agencies.....	° 145,000,000	° 255,000,000	° 709,136,796.03
Total, other activities (net).....	735,000,000	° 466,000,000	° 846,218,782.69
<b>Total, net expenditures from checking accounts.....</b>	<b>802,000,000</b>	<b>65,000,000</b>	<b>1,178,383,134.11</b>

° Excess of credits, deduct.

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> The Government Corporation Control Act, Public Law 248, approved Dec. 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring of 1946 as a supplement to the regular Budget. The amounts shown for 1947 and 1946 are tentative.

<sup>3</sup> Includes estimated receipts from appropriations for restoration of capital impairments of \$750,000,000 in 1947 and \$900,000,000 in 1946.

<sup>4</sup> Includes estimated receipts of \$825,000,000 for subscriptions to capital stock of Export-Import Bank.

<sup>5</sup> Represents receipts from sale of preferred stock of Export-Import Bank to the United States Treasury.

TABLE 10  
RECEIPTS OF TRUST ACCOUNTS<sup>1</sup>

Based on existing legislation

[For the fiscal years 1947, 1946, and 1945]

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Unemployment trust fund:</b>			
Deposits by States (net).....	\$1,001,400,000	\$1,055,500,000	\$1,256,002,876.17
Railroad unemployment insurance account:			
Deposits by Railroad Retirement Board.....	90,000,000	108,000,000	118,794,041.80
Transfers from States (act June 25, 1938).....			369,930.15
Transfers from railroad unemployment insurance administration fund (act Oct. 10, 1940).....	7,952,730	9,617,970	8,948,213.00
Interest on investments.....	148,790,571	143,371,803	123,641,542.98
Total, unemployment trust fund.....	1,248,143,301	1,316,489,773	1,507,756,604.10
<b>Federal old-age and survivors insurance trust fund:</b>			
Interest on investments.....	165,006,569	147,276,473	123,853,998.16
Net appropriation from general fund receipts.....	1,425,810,000	1,097,730,000	1,282,969,759.85
Total, Federal old-age and survivors insurance trust fund.....	1,590,816,569	1,245,006,473	1,406,823,758.00
<b>Veterans life insurance funds:</b>			
National service life insurance fund:			
Premiums.....	305,600,000	891,200,000	954,147,778.13
Interest and profits on investments.....	161,320,000	128,640,000	56,746,736.32
Transfers from general fund.....	169,535,000	1,228,000,000	1,116,524,685.43
Total, national service life insurance fund.....	636,455,000	2,247,840,000	2,127,419,199.88
Government life insurance fund:			
Premiums and other receipts.....	45,230,000	47,965,000	57,727,398.36
Interest and profit on investments.....	39,731,000	42,367,000	39,472,000.30
Total, Government life insurance fund.....	84,961,000	90,332,000	97,199,398.66
Total, veterans life insurance funds.....	721,416,000	2,338,172,000	2,224,618,598.54
<b>Federal employees' retirement funds:</b>			
Civil-service retirement and disability fund:			
Deduction from salaries, etc.....	180,838,375	245,773,375	288,255,434.04
Interest and profits on investments.....	95,648,862	81,175,047	68,582,148.62
Transfers from general fund—United States share.....	220,100,000	245,000,000	194,500,000.00
District of Columbia share.....	1,193,000	1,220,000	1,290,875.00
Total, civil-service retirement and disability fund.....	497,780,237	573,168,422	552,628,457.66
Canal Zone retirement and disability fund:			
Deductions from salaries, etc.....	1,333,443	1,277,987	1,142,878.33
Interest on investments.....	496,347	445,448	403,321.52
Transfers from general fund—United States share.....	1,177,000	1,177,000	1,177,000.00
Total, Canal Zone retirement and disability fund.....	3,006,790	2,900,435	2,723,199.85
Alaska Railroad retirement fund:			
Contributions.....	175,738	214,790	177,402.75
Interest on investments.....	101,958	88,415	75,520.54
Transfers from general fund—United States share.....	217,000	217,000	175,000.00
Total, Alaska Railroad retirement fund.....	494,696	520,205	427,923.29
Foreign Service retirement and disability fund:			
Deductions from salaries, etc.....	275,000	275,000	237,975.22
Interest on investments.....	325,000	325,000	308,722.57
Transfers from general fund—United States share.....	922,800	922,800	910,500.00
Total, Foreign Service retirement and disability fund.....	1,522,800	1,522,800	1,457,197.79
Total, Federal employees' retirement funds.....	502,804,523	578,111,862	557,236,778.59
<b>Railroad retirement account:</b>			
Interest on investments.....	24,015,000	19,874,000	15,240,493.19
Transfers from general fund.....	230,895,200	359,250,800	308,817,000.00
Total, railroad retirement account.....	254,910,200	379,124,800	324,057,493.19
<b>Other trust accounts:</b>			
Legislative branch:			
Library of Congress catalog card fees, deposits.....	35,000	35,000	37,506.06
Library of Congress copyright fees, deposits.....	50,000	50,000	59,780.75
Library of Congress gift fund.....	30,000	40,000	121,831.15

<sup>1</sup> This table is explained in appendix 1.



TABLE 10—Continued  
 RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>			
<b>Legislative branch—Continued</b>			
Library of Congress trust fund investment account.....	\$22,500	\$22,500	\$27,527.94
Library of Congress trust fund permanent loan account.....			65,646.37
Government Printing Office, Superintendent of Documents, unearned proceeds of sale of publications.....	1,000,000	1,000,000	1,214,175.34
<b>Total, legislative branch.....</b>	<b>1,137,500</b>	<b>1,147,500</b>	<b>1,526,467.61</b>
<b>The Judiciary:</b>			
<b>Deposits of collections:</b>			
Clerks of the United States district courts.....			324,188.90
Clerks of the United States circuit courts of appeals.....			153,575.11
Clerk of the United States Court of Appeals for the District of Columbia.....			3,583.23
Clerk of Emergency Court of Appeals.....			1,418.43
<b>Total, The Judiciary.....</b>			<b>482,765.67</b>
<b>Executive Office of the President and independent offices:</b>			
Canal Zona Biological Area fund, deposits.....	3,000	5,000	16,122.82
United States Employees' Compensation Commission, relief and rehabilitation and interest on investments, Longshoremen and Harbor Workers' Compensation Act.....	50,000	50,000	74,455.14
United States Employees' Compensation Commission, receipts and interest on investments, District of Columbia, Workmen's Compensation Act.....	6,000	6,000	18,352.20
Federal Communications Commission, receipts, international telecommunication settlements.....	12,000	10,000	3,212.97
Federal Power Commission, licenses under Federal Power Act from Indian reservations.....	214,180	196,000	196,480.83
General Accounting Office, withholdings from contractors for wage adjustments, act of Aug. 30, 1935.....	2,300	2,300	1,069.65
Governments Services, Inc.....			13,798,633.89
<b>Interstate Commerce Commission:</b>			
Deposits, unearned permit fees.....			1,005.50
Deposits, unearned fees, admission of attorneys.....	800	800	830.00
National Archives: Franklin D. Roosevelt Library income account, deposits.....	8,000	10,000	1,819.95
<b>National Capital Housing Authority:</b>			
Loan by United States Housing Authority for low-rant housing fund.....			• 17.55
Langston management, deposits.....	114,000	116,000	117,003.67
Completed properties, deposits.....	1,000,000	950,000	975,632.63
National Capital Park and Planning Commission.....		10,000	
National Industrial Recovery Administration, deposits of unclaimed code funds, State directors.....			• 281.56
Securities and Exchange Commission, deposits, unearned fees.....	175,000	175,000	177,641.00
<b>Veterans Administration:</b>			
<b>Adjusted-service certificate fund:</b>			
Interest on investments.....	15,910	260,000	933,812.90
Interest on loans.....			5,412.73
Transfers from general fund.....			9,000,000.00
<b>Total, adjusted-service certificate fund.....</b>	<b>15,910</b>	<b>260,000</b>	<b>9,939,225.63</b>
<b>Miscellaneous trust accounts:</b>			
Funds due incompetent beneficiaries, deposits.....	400,000	400,000	708,788.47
General post fund, national homes, deposits.....	300,000	300,000	121,640.68
Personal funds of patients, deposits.....	5,700,000	5,700,000	8,273,552.04
<b>Total, Veterans Administration.....</b>	<b>6,415,910</b>	<b>6,660,000</b>	<b>19,043,207.72</b>
<b>Total, Executive Office of the President and independent offices.....</b>	<b>8,001,190</b>	<b>8,191,100</b>	<b>34,426,068.86</b>
<b>Federal Security Agency:</b>			
Civilian Conservation Corps: Deposit account.....			46.00
<b>Food and Drug Administration:</b>			
Deposits, sea food inspection fees.....	16,000	16,000	15,870.02
Deposits, insulin certification fees.....	4,500	4,500	4,302.08
Deposits, penicillin certification fees.....	16,000	16,000	
Deposits, coal tar colors, certification fees.....	10,000	10,000	8,932.66
<b>Public Health Service:</b>			
Contributions and interest on investments, National Institute of Health conditional gift fund.....	5,000	5,000	8,998.74
Contributions to National Cancer Institute unconditional gift fund.....		60	96.45
Narcotic farm, deposits of personal funds and earnings of inmates.....	100,000	100,000	115,619.37
Proceeds from effects and moneys of former patients.....	6,000	6,000	6,718.94
Deposits, erection or support of hospitals for sick or disabled seamen.....			3,393.50
<b>Saint Elizabeths Hospital:</b>			
Personal funds of patients.....	380,000	412,000	397,625.35
Pension money.....	125,000	122,000	132,694.31
Contributions, Saint Elizabeths Hospital unconditional gift fund.....			10.00
<b>Total, Federal Security Agency.....</b>	<b>662,500</b>	<b>691,560</b>	<b>694,307.42</b>

• Excess of credits, deduct.

TABLE 10—Continued  
RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>			
Federal Works Agency:			
Public Roads Administration: Contributions from States, etc., cooperative work, strategic network of highways		\$20,000	\$98,225.00
Office of the Administrator:			
Proceeds, sale of materials acquired under scrap-collection program		40,000	23,163.36
Unclaimed moneys due creditors of contractors with the United States under a cost-plus-a-fixed-fee contract		3,500	4,938.27
<b>Total, Federal Works Agency</b>		<b>63,500</b>	<b>126,326.63</b>
National Housing Agency:			
Deposits, operation and maintenance of resettlement projects, Federal Public Housing Authority, act of Dec. 18, 1941 (55 Stat. 833)	\$1,628,500	1,716,000	1,832,104.73
Deposits, unearned collections, title I, National Housing Act, as amended	75,000	200,000	389,332.96
Deposits, recoveries on real properties acquired under insurance granted prior to July 1, 1939, title I, National Housing Act	10,000	20,000	44,077.59
Deposits, reserve for maintenance and repair, lease and purchase agreements, Federal Public Housing Authority, act of June 26, 1934	3,000	5,000	8,259.13
Deposits toward purchase price, lease and purchase contracts, Federal Public Housing Authority, act of June 26, 1934	25,000	50,000	55,523.24
<b>Total, National Housing Agency</b>	<b>1,741,500</b>	<b>1,991,000</b>	<b>2,329,297.65</b>
Department of Agriculture:			
Forest Service: Cooperative fund	2,000,000	2,000,000	3,406,067.55
Production and Marketing Administration:			
Grain moisture content and grade determination for Commodity Credit Corporation, deposits by producers	1,771,029	750,000	740,669.15
Deposits, indemnity fund, county associations	10,000	10,000	14,164.58
Deposits of undistributed cotton price adjustment payments	500	500	533.62
Deposits of fees, inspection and grading of farm products	5,715,000	6,936,000	6,343,415.24
Deposits by producers, expenses, grading of agricultural commodities for Commodity Credit Corporation	675,000	660,000	716,000.00
Commodity stamp trust fund, transfers from general fund			<sup>a</sup> 18,105,953.25
Federal Surplus Commodities Corporation, proceeds from sale of bides			<sup>a</sup> 349,493.62
Farm Security Administration:			
Resettlement of rural rehabilitation projects, deposits	150,000	400,000	1,001,315.09
Assets of State rural rehabilitation corporations, deposits	6,000,000	6,500,000	9,020,187.12
Reserve for maintenance and repair, lease and purchase agreements, deposits		100	918.24
Deposits toward purchase price, lease and purchase contracts		5,000	77,005.62
Miscellaneous trust accounts:			
Deposits of miscellaneous contributed funds	100,000	100,000	132,021.10
Deposits, unearned fees and other charges, sec. 8a (4), Commodity Exchange Act	14,000	13,000	12,434.00
Deposits, unearned proceeds, lands, etc., Taylor Grazing Act			12.77
Deposits to secure payments for reproduction of photographs, mosaics, and maps	27,000	27,000	25,652.19
<b>Total, Department of Agriculture</b>	<b>16,462,529</b>	<b>17,401,600</b>	<b>3,034,949.40</b>
Department of Commerce:			
Bureau of the Census, deposits, special statistical work	180,000	180,000	192,554.76
Bureau of Foreign and Domestic Commerce, deposits, special statistical work	8,450	15,350	7,126.26
Patent Office, deposits, unearned fees	65,000	65,000	64,863.38
Weather Bureau, deposits, special statistical work		750	750.00
<b>Total, Department of Commerce</b>	<b>253,450</b>	<b>261,100</b>	<b>265,294.40</b>
Department of the Interior:			
Grazing Service:			
Contributions, grazing districts	75,000	75,000	72,803.95
Deposits, unearned proceeds, lands, etc., Grazing Service			11,638.28
General Land Office:			
Deposits, public survey work	10,000	10,000	6,771.87
Trustee funds, Alaska town sites	2,000	2,000	747.83
Deposits, unearned proceeds, lands, etc.	1,343,070	1,343,070	1,182,984.53
Bureau of Indian Affairs:			
Contributions of funds for Indian projects			9,549.27
Deposits, leases, etc., Pawnee Indian Agency and school reserves, Oklahoma	1,300	1,300	1,496.11
Interest on tribal funds	600,000	615,000	594,501.07
Interest on proceeds of labor	230,000	235,000	225,607.29
Proceeds of sales and leases of Indian lands, etc.	4,500,000	4,240,000	4,238,959.75
Annette Islands reserve, Alaska, deposits, leases, etc.	45,000	50,000	45,675.11
Proceeds of labor (act June 13, 1930)	2,200,000	2,230,000	2,235,552.74
Proceeds of labor, Indian moneys, agencies, schools, etc.	667,500	675,000	673,899.19
Puye Cliff Ruins, New Mexico, admission fees	400	300	350.00
Indian ceded lands, receipts due to Indians under Grazing Act, June 28, 1934			211.93

<sup>a</sup> Excess of credits, deduct.

TABLE 10—Continued  
RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>			
<b>Department of the Interior—Continued</b>			
Bureau of Reclamation: Contributions to reclamation fund.....	\$1,358,300	\$1,360,300	\$1,076,842.14
Southwestern Power Administration:			
Deposits from sale and transmission of electric energy, Grand River Dam project, Oklahoma:			
Operating revenues.....		1,830,000	2,164,911.13
Public Works Administration loan and grant funds.....			8,796.37
National Park Service:			
Preservation of birthplace of Abraham Lincoln, interest on endowment fund.....	2,393	2,393	2,392.50
Donations for lands, etc.....	20,000	41,500	
Contributions to national park trust fund.....	1,500	1,500	1,612.00
Income on investments.....	500	500	500.76
Proceeds from effects of deceased employees.....			287.82
Fish and Wildlife Service:			
Deposits, contributed funds.....	12,000	12,000	14,698.40
Fox and fur seal industries, Pribilof Islands, advances.....	105,000	104,600	184,653.00
Deposits, unearned proceeds, sales of furs.....	700	700	32.32
Government in the Territories: Funds contributed for improvement of roads, bridges, and related works, Alaska.....	125,000	125,000	88,413.31
<b>Total, Department of the Interior.....</b>	<b>11,299,663</b>	<b>12,955,163</b>	<b>12,843,888.67</b>
<b>Department of Justice:</b>			
Legal activities and general administration: United States marshals, deposits of collections.....			400,771.97
Immigration and Naturalization Service:			
Deposits of funds of aliens who become public charges.....	10,000	10,000	4,508.00
Deposits to secure payment of fines and passage money.....	25,000	25,000	44,525.50
Deposits, unearned naturalization fees.....	4,000	4,000	8,763.99
Federal Prison System:			
Deposits of funds of Federal prisoners.....	2,000,000	2,000,000	1,684,097.67
Deposits of commissary funds, Federal prisons.....	950,000	950,000	769,319.20
<b>Total, Department of Justice.....</b>	<b>2,989,000</b>	<b>2,989,000</b>	<b>2,894,458.35</b>
<b>Department of Labor:</b>			
Deposit by State agencies, supply and distribution of farm labor, employment services, War Manpower functions.....	250,000	250,000	444,661.25
<b>Navy Department:</b>			
Contributions to United States Naval Academy Museum fund.....			2,448.26
Contributions to United States Naval Academy, general gift fund.....			200.00
Income on investments, United States Naval Academy, general gift fund.....	2,100	2,100	1,530.23
Income on investments, United States Naval Academy Museum fund.....	10	21,500	10.79
Profit from sale of ships' stores.....	2,500,000	7,500,000	16,731,473.73
Navy fines and forfeitures, deposits.....			12,916.23
Pay of the Navy, deposits.....	271,000	604,000	883,043.21
Navy hospital fund, deposits.....			33,923.57
Pay of the Marine Corps, deposits.....	400,000	1,300,000	1,929,683.80
Funds of United States naval prisoners, deposits.....			1,383.00
Personal funds of naval and civilian personnel located overseas.....	2,000,000	3,000,000	2,279,515.09
Unclaimed moneys due creditors of contractors with the United States under a cost-plus-a-fixed-fee contract.....	100,000	100,000	53,195.15
Deposits, compensation awards, property requisitioned for national defense.....		7,000	252,722.25
<b>Total, Navy Department.....</b>	<b>5,273,110</b>	<b>12,534,600</b>	<b>22,182,045.31</b>
<b>Department of State:</b>			
Settlement of claims, Special Claims Commission, under art. 2 of convention, Apr. 24, 1934, between the United States and Mexico.....			452,500.34
Settlement of claims, Special Claims Commission, under art. 1 of agreement, Oct. 25, 1934, between the United States and Turkey.....			99,338.09
Deposits of collections, Mexican claims fund.....	2,500,000	2,500,000	2,500,000.00
Deposits, Mexican claims fund, expropriation of petroleum properties and default of bonds.....	4,085,000	4,085,000	4,085,327.45
Deposits, American Republics, the Philippines, and Liberia for expenses of detail of United States employees.....	25,000	15,000	13,381.00
Wages due American seamen.....	40,000	40,000	33,945.80
Estates of decedents.....	5,000	5,000	5,546.06
Deposits, unearned passport and application fees.....			82,180.64
Deposits, compensation awards, property requisitioned for national defense, Foreign Economic functions.....		43,000	150,726.27
<b>Total, Department of State.....</b>	<b>6,655,000</b>	<b>6,688,000</b>	<b>7,422,945.65</b>
<b>Treasury Department:</b>			
Fiscal service:			
Deposits from redemption of Government bonds, interest coupons, etc., found and owners unknown.....			35.56
Proceeds of Government obligations held for rightful owners.....			265.00
Proceeds from redemption of undelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown.....	5,000	5,000	6,947.20
Bureau of Internal Revenue:			
American Samoa, coconut-oil tax, internal revenue.....	1,500	1,500	1,425.03
Philippine Islands, internal revenue collections.....	500	500	
Philippine Islands, coconut-oil tax, internal revenue.....	1,150,000	6,410,000	27,958.37
Puerto Rico, internal revenue collections.....	10,000	10,000	2,179.82

<sup>a</sup> Excess of credits, deduct.

TABLE 10—Continued  
RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>			
<b>Treasury Department—Continued</b>			
<b>Bureau of Internal Revenue—Continued</b>			
Puerto Rico and Virgin Islands, deposits for expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended.....	\$68,000	\$68,570	\$47,880.00
United States Processing Tax Board of Review: Deposits, unearned fees and costs.....			374.05
<b>Total, Treasury Department.....</b>	<b>1,235,000</b>	<b>6,495,570</b>	<b>31,148.29</b>
<b>War Department:</b>			
Funds held for military personnel and related units overseas.....	3,000,000	10,000,000	33,293,164.74
Pay of the Army, deposit fund.....	15,000,000	50,000,000	162,529,856.94
Personal funds of military and civilian personnel located overseas, deposits.....	150,000,000	300,000,000	677,987,164.93
Proceeds from effects of mentally incompetent soldiers.....	250,000	500,000	319,467.29
Proceeds from estates of deceased personnel.....	10,000	20,000	20,917.58
Proceeds from estates of deceased soldiers, Regular Army.....	150,000	200,000	886,118.26
Interest on investments, bequest of Maj. Gen. Fred C. Ainsworth to Walter Reed General Hospital.....	279	279	278.88
Soldiers' Home permanent fund.....	1,881,000	1,881,000	3,228,834.42
Fort Monroe, Va., contributions for sewerage system.....	15,000	15,000	15,985.43
Deposits, operating costs of plants by Army under Executive orders.....			584,864.03
Deposits, cash collection, United States Savings bonds, overseas.....	1,000,000	7,500,000	19,784,985.70
Deposits, air transportation, Air Transport Command.....	10,000,000	15,406,000	1,668,518.34
Deposits, unapplied balances from class A pay reservations of mentally incompetent and deceased employees, United States War Savings Bonds.....	2,500	11,500	42,410.14
Deposits, fund of civilian internees and prisoners of war.....	20,000,000	50,000,000	24,726,915.65
Deposits, emergency transfers, war refugees.....			140,045.00
Moneys collected by United States forces in occupied territory or under martial law, Territory of Hawaii.....		1,000	92,876.00
Contributions for river and harbor improvements.....	75,000	127,700	115,277.47
Contribution of funds for flood control.....		541,760	1,082,862.85
Refund of unapplied balances under class B allotments, United States War Savings bonds.....	25,000	50,000	679,080.74
Unclaimed moneys due creditors of contractors with the United States under a cost-plus-a-fixed-fee contract.....	3,000	20,000	161,095.01
Deposits, compensation awards, property requisitioned for national defense.....			186,352.29
<b>Total, War Department.....</b>	<b>201,411,779</b>	<b>436,274,239</b>	<b>917,547,071.69</b>
<b>District of Columbia:</b>			
Revenues.....	76,259,429	66,633,700	67,199,294.00
Transfer from general fund (Federal contribution).....	6,000,000	6,000,000	6,000,000.00
<b>Total, District of Columbia.....</b>	<b>82,259,429</b>	<b>72,633,700</b>	<b>73,199,294.00</b>
<b>Miscellaneous trust accounts:</b>			
Deposits, miscellaneous and excess collections.....	500	20,500	3,031.63
Deposits of unclaimed moneys of individuals whose whereabouts are known.....	1,050	1,450	5,215.07
Unclaimed moneys of individuals whose whereabouts are unknown.....	31,980	47,570	49,772.31
<b>Total, miscellaneous trust accounts.....</b>	<b>33,530</b>	<b>69,520</b>	<b>49,019.01</b>
Increment resulting from reduction in the weight of the gold dollar.....	100,000	100,000	120,879.96
Seigniorage (Silver Purchase Act).....		247,000,000	
<b>Total.....</b>	<b>339,765,180</b>	<b>827,737,152</b>	<b>1,079,620,839.82</b>
Adjustments to daily Treasury statement basis.....			-41,503,211.85
<b>Total other trust accounts.....</b>	<b>339,765,180</b>	<b>827,737,152</b>	<b>1,038,117,627.97</b>
<b>Total receipts, trust accounts.....</b>	<b>4,657,855,773</b>	<b>6,684,642,060</b>	<b>7,058,610,910.39</b>

**TABLE 11**  
**APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS <sup>1</sup>**

*By fund and appropriation title*

[For the fiscal years 1947, 1946, and 1945]

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Unemployment trust fund:</b>						
Investments in United States securities.....				\$238,143,301	\$311,489,773	\$1,437,173,400.00
Railroad unemployment insurance account.....				10,000,000	5,000,000	785,401.92
State accounts:						
Withdrawals by States.....	\$1,248,143,301	\$1,316,489,773	\$1,507,032,242.29	1,000,000,000	1,000,000,000	70,122,000.86
Transfer to railroad unemployment account (act of June 25, 1938).....						369,930.15
Total, unemployment trust fund.....	1,248,143,301	1,316,489,773	1,507,032,242.29	1,248,143,301	1,316,489,773	1,508,450,732.93
<b>Federal old-age and survivors insurance trust fund:</b>						
Benefit payments.....	1,590,816,569	1,245,006,473	1,406,936,105.37	407,000,000	323,000,000	239,833,904.85
Investments in United States securities.....				1,183,816,569	951,697,753	1,137,410,920.00
Total, Federal old-age and survivors insurance trust fund.....	1,590,816,569	1,245,006,473	1,406,936,105.37	1,590,816,569	1,274,697,753	1,377,244,824.85
<b>Veterans life insurance funds:</b>						
<b>National service life insurance fund:</b>						
Investments in United States securities.....	636,455,000	2,247,840,000	2,127,820,886.38	408,820,000	2,013,080,000	1,973,700,000.00
Insurance losses and refunds.....				227,635,000	234,760,000	128,161,422.05
<b>Government life insurance fund:</b>						
Investments in United States securities.....	84,961,000	90,332,000	93,324,023.21	28,481,000	30,752,000	72,826,289.50
Insurance losses and refunds.....				56,480,000	59,580,000	24,509,933.86
Total, veterans life insurance funds.....	721,416,000	2,338,172,000	2,221,144,909.59	721,416,000	2,338,172,000	2,199,197,645.41
<b>Federal employees' retirement funds:</b>						
<b>Civil service retirement and disability fund:</b>						
Annuities and refunds.....	497,780,237	573,168,422	552,471,977.67	148,382,721	183,838,378	148,358,285.05
Investments in United States securities.....				349,397,516	391,887,002	397,357,000.00
<b>Canal Zone retirement and disability fund:</b>						
Annuities and refunds.....	3,006,790	2,900,435	2,723,132.29	1,753,610	1,531,335	1,545,242.05
Investments in United States securities.....				1,253,180	1,465,014	1,111,000.00
<b>Alaska Railroad retirement and disability fund:</b>						
Annuities and refunds.....	494,696	520,205	448,269.80	169,824	154,386	186,223.51
Investments in United States securities.....				324,872	479,184	156,000.00
<b>Foreign Service retirement and disability fund:</b>						
Annuities and refunds.....	1,522,800	1,522,800	1,457,165.29	627,300	627,300	538,384.69
Investments in United States securities.....				895,500	895,500	824,000.00
Total, Federal employees' retirement funds.....	502,804,523	578,111,862	557,100,545.05	502,804,523	580,878,099	550,076,135.30
<b>Railroad retirement account:</b>						
Benefit payments.....	254,910,200	379,124,800	324,057,493.19	176,000,000	161,000,000	141,444,643.89
Investments in United States securities.....				79,000,000	218,000,000	182,000,000.00
Total, railroad retirement account.....	254,910,200	379,124,800	324,057,493.19	255,000,000	379,000,000	323,444,643.89
<b>Other trust accounts:</b>						
<b>Legislative branch:</b>						
<b>Library of Congress:</b>						
Gift fund.....	30,000	40,000	121,831.15	30,000	120,000	110,832.29
Income from investment account.....	22,500	22,500	27,527.94	20,000	20,000	25,626.73
Contributions to permanent loan account.....			65,646.37			
Unearned copyright fees.....	10,000	10,000	10,000.00	10,000	10,000	19,211.70
Unearned catalog card fees.....	1,000	1,000		1,000	1,000	302.51
Expenses of depository sets of Library of Congress catalog card sets.....					50	2,206.99
<b>Government Printing Office: Unearned proceeds of sale, etc., of publications, Superintendent of Documents.....</b>	1,000,000	1,000,000	1,000,000.00	1,000,000	1,137,200	891,394.37
Total, legislative branch.....	1,063,500	1,073,500	1,225,005.46	1,061,000	1,288,250	1,049,574.59
<b>The Judiciary: Fees and other collections, clerks of United States district courts.....</b>			3,835,443.82			1,496,117.05
<b>Executive Office of the President and independent offices:</b>						
Executive Office of the President: War agencies <sup>2</sup> .....			1,826.54			2,245,000.00
Canal Zone Biological Area fund.....	3,000	5,000	16,122.82	8,000	8,000	9,078.66

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 11—Continued  
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>						
Executive Office of the President and independent offices—Con. United States Employees' Compensation Commission:						
Relief and rehabilitation, Longshoremen's and Harbor Workers' Compensation Act.....	\$50,000	\$50,000	\$74,455.14	\$15,000	\$15,000	\$100,828.15
Relief and rehabilitation, District of Columbia Workmen's Compensation Act.....	6,000	6,000	18,352.20	4,000	4,000	6,367.38
Federal Communications Commission: International telecommunication settlements.....	12,000	10,000	3,212.97	9,000	7,500	5,071.50
General Accounting Office: Wages of employees of contractors.....	2,300	2,300	1,969.65	2,000	2,000	1,733.29
Interstate Commerce Commission: Unearned fees, admission of attorneys.....					100	80.00
National Archives:						
Franklin D. Roosevelt Library, income account.....	8,000	10,000	1,819.95	9,000	1,000	16.66
Franklin D. Roosevelt Library, gift fund.....				300		
National Archives trust fund donations.....				20,000	100	820.22
National Capital Housing Authority:						
Low-rent housing fund, construction loan by United States Housing Authority.....			101.00		175,000	455,246.66
Operation and maintenance, completed properties.....	1,000,000	950,000	975,632.63	1,500,000	1,600,000	914,837.09
Langston management.....	114,000	116,000	117,003.67	125,000	150,000	121,605.43
National Capital Park and Planning Commission: Contributed funds.....		10,000		21,900	28,600	3,656.93
Railroad Retirement Board: Unclaimed moneys of individuals whose whereabouts are known.....						84.19
Securities and Exchange Commission: Unearned fees.....	12,000	12,000	12,000.00	12,000	12,000	10,516.38
Veterans Administration:						
Personal funds of patients.....	5,700,000	5,700,000	8,273,507.19	5,700,000	5,700,000	5,754,544.56
General post fund.....	300,000	300,000	121,640.68	275,000	275,000	188,547.01
Adjusted service certificate fund:						
Investments in United States securities.....	15,910	260,000	9,939,225.63	717,910	13,799,000	8,796,316.37
Insurance losses and refunds.....						
Funds due incompetent beneficiaries.....	400,000	400,000	708,834.22	185,000	185,000	181,597.51
Unclaimed moneys of individuals whose whereabouts are known.....			584.53			
Government Services, Inc.....			13,798,633.89			13,290,335.99
<b>Total, Executive Office of the President and independent offices.....</b>	<b>7,623,210</b>	<b>7,831,300</b>	<b>34,064,922.71</b>	<b>8,604,110</b>	<b>21,962,300</b>	<b>32,086,282.98</b>
<b>Federal Security Agency:</b>						
American Printing House for the Blind: To promote the education of the blind, interest.....	10,000	10,000	10,000.00	10,000	10,000	10,000.00
Food and Drug Administration:						
Coal-tar colors certification fees.....	24	24	9.00	24	24	9.00
Sea-food inspections.....	9,686	9,686	13,618.11	9,686	9,686	13,618.11
Freedmen's Hospital: Unconditional gift fund, investment account.....						• 225.00
Public Health Service:						
National Institute of Health gift fund.....	5,000	5,000	100.00	5,000	5,000	3,367.83
National Institute of Health conditional gift fund.....			8,898.74			
National Cancer Institute conditional gift fund.....		60	96.45			60.00
National Cancer Institute unconditional gift fund.....						
Personal funds and earnings of inmates, narcotic farms.....	100,000	100,000	115,619.37	100,000	100,000	119,675.76
Moneys and effects of former patients.....	6,000	6,000	6,718.94	500	500	451.79
Erection and support of hospitals for sick and disabled seamen.....			3,393.50			584.52
Working fund.....						20,647.42
Saint Elizabeths Hospital:						
Pension money.....	125,000	122,000	132,694.31	95,000	90,000	78,666.64
Personal funds of patients.....	380,000	412,000	397,625.35	390,000	390,000	349,669.48
Unconditional gift fund.....			10.00			
Office of the Administrator:						
Civil Conservation Corps:						
Savings fund.....			46.00			53,159.93
Estates of deceased and mentally incompetent enrolled members.....						1,222.07
<b>Total, Federal Security Agency.....</b>	<b>635,710</b>	<b>664,770</b>	<b>688,829.77</b>	<b>610,210</b>	<b>605,210</b>	<b>650,907.55</b>

• Excess of credits, deduct.

TABLE 11—Continued  
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1946
<b>Other trust accounts—Continued</b>						
<b>Federal Works Agency:</b>						
Office of the Administrator:						
Unclaimed moneys due creditors of contractors with the United States under cost-plus-a-fixed-fee contract.....		\$3,600	\$4,038.27		\$8,316	\$124.12
Work Projects Administration: Sale of material acquired under scrap collection program.....					447	73.54
Unclaimed moneys of individuals whose whereabouts are known.....	\$700	700	1,611.04			
Public Buildings Administration: Working fund.....					30,000	* 25,548.77
Public Roads Administration:						
Cooperative work, strategic network of highways.....		20,000	98,225.00		5,000	94,356.87
Working fund.....						* 20,373.32
<b>Total, Federal Works Agency.....</b>	<b>700</b>	<b>24,200</b>	<b>104,674.31</b>		<b>43,762</b>	<b>48,632.44</b>
National Housing Agency <sup>2</sup> .....	1,650,500	1,730,000	1,846,104.73	\$1,270,000	1,320,000	1,211,802.16
<b>Department of Agriculture:</b>						
Extension Service: Working fund.....					100	* 1,679.63
Agricultural Research Administration: Working fund.....				2,200	7,800	8,488.06
Forest Service:						
Cooperative work.....	2,000,000	2,000,000	3,406,067.55	2,500,000	2,500,000	2,258,451.03
Working fund.....					7,700	* 3,966.12
Production and Marketing Administration:						
Moisture content and grade determinations for Commodity Credit Corporation.....	1,771,029	750,000	740,669.15	5,800	4,200	1,158.66
Indemnity fund, county associations.....	10,000	10,000	14,164.58	8,800	13,700	1,356.22
Undistributed cotton price adjustment payments.....	500	500	533.62	500	470	25.51
Expenses and refunds, inspection and grading of farm products.....	5,715,000	6,936,000	6,343,416.24	5,900,000	6,500,000	4,624,626.55
Grading of agricultural commodities for Commodity Credit Corporation.....	676,000	660,000	716,000.00	800,000	750,000	614,747.66
Expenses, sale of hides, Surplus Commodities Corporation.....			54,783.87			229,734.95
Redemption of order stamps.....					220	16,200.92
Working fund (trust account).....				700	1,800	714.18
Working fund, Food Distribution Administration (trust account).....					400	4,318.80
Working fund, Office of Distribution (trust account).....					32,400	* 32,435.20
Farm Security Administration:						
Payments in lieu of taxes and for operation and maintenance of resettlement projects.....	150,000	400,000	1,001,315.09	300,000	800,000	1,397,358.28
State Rural Rehabilitation Corporation funds.....	6,000,000	6,500,000	9,020,187.12	8,600,000	10,000,000	6,329,989.44
Drainage district assessments on acquired lands.....						1,709.84
Liquidation of deposits, reserve for maintenance and repair, lease and purchase agreements.....		100	918.24		800	1,709.51
Liquidation of deposits, lease and purchase of contracts.....	60,000	150,000	99,976.46	65,000	220,000	66,939.14
Miscellaneous trust accounts:						
Miscellaneous contributed funds.....	100,000	100,000	132,021.10	150,000	250,000	399,325.76
Return of excess deposits for reproductions of photographs, mosaics, and maps.....	1,100	1,000	1,059.73	1,000	1,500	926.89
Unclaimed moneys of individuals whose whereabouts are known.....	200	200	230.25	100	100	25.23
<b>Total, Department of Agriculture.....</b>	<b>16,482,829</b>	<b>17,507,800</b>	<b>21,531,342.00</b>	<b>18,334,100</b>	<b>21,091,190</b>	<b>15,919,625.58</b>
<b>Department of Commerce:</b>						
Office of the Secretary: Working fund.....						* 85.16
Bureau of the Census:						
Special statistical work.....	186,600	134,000	180,000.00	180,000	160,000	165,400.27
Working fund.....						* 69,511.53
Office of Administrator of Civil Aeronautics: Working fund.....						12,303.55
Bureau of Foreign and Domestic Commerce: Special statistical work.....	8,450	15,576				8,710.61
Patent Office:						
Unearned fees.....	30,600	30,000	20,000.00	30,000	30,000	18,220.39
Working fund.....						* 3,620.41

\* Excess of credits, deduct.

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.

TABLE 11—Continued  
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>						
Department of Commerce—Continued						
National Bureau of Standards: Working fund.....						\$10,177.46
Weather Bureau:						
Special statistical work.....		\$580	\$750.00			
Working fund.....						2,291.76
Total, Department of Commerce.....	\$225,050	180,156	200,750.00	\$210,000	\$190,000	143,986.95
Department of the Interior:						
Office of the Secretary:						
Proceeds from effects of deceased employees.....			287.82			
Unclaimed moneys of individuals whose whereabouts are known.....			10.00			
Southwestern Power Administration: Grand River Dam project.....		1,830,000	2,173,707.50	546,700	1,844,000	1,366,711.24
Grazing Service:						
Funds contributed for administration, protection, and improvement of grazing districts.....	75,000	75,000	72,803.95	75,000	90,000	79,172.69
Unearned proceeds, lands, etc., Grazing Service.....	400	400	555.69	400	500	392.35
General Land Office:						
Expenses, public survey work.....	10,000	10,000	6,771.87	10,000	10,000	5,639.27
Trustee funds, Alaska town sites.....	2,000	2,000	747.83	2,000	2,000	169.93
Unearned proceeds, lands, etc.....	100,000	100,000	320,613.31	100,000	200,000	228,634.61
Bureau of Indian Affairs:						
Miscellaneous trust funds of Indian tribes.....	7,576,700	7,371,600	7,547,722.04	7,500,000	7,351,000	6,492,514.81
Indian moneys proceeds of labor.....	667,500	673,000	673,890.19	570,000	585,000	393,120.69
Bureau of Reclamation: Reclamation trust funds.....						
Geological Survey: Working fund.....	1,358,300	1,360,300	1,076,842.14	1,415,000	1,690,000	1,231,858.33
National Park Service:						
National Park Service, donations.....	20,000	41,500		19,300	54,500	158.64
Preservation, birthplace of Abraham Lincoln.....	2,393	2,393	2,392.50	2,500	3,000	16,714.84
National Park trust fund.....	2,000	2,000	2,112.76	2,000	2,000	
Jefferson National Expansion Memorial, contribution.....				57,000	70,000	192,945.03
Fish and Wildlife Service:						
Miscellaneous contributed funds.....	12,000	12,000	14,698.40	11,500	12,500	11,494.92
Fox and fur seal industries, Pribilof Islands.....	105,000	104,600	184,653.00	140,000	115,000	82,605.25
Expenses, sale of furs.....	700	700	32.32	600	600	188.29
Government in the Territories: Funds contributed for improvement of roads, bridges, and trails, Alaska.....						
Total, Department of the Interior.....	10,056,993	11,712,493	12,166,293.63	10,577,000	12,163,100	10,394,376.32
Department of Justice:						
Legal activities and general administration:						
Fees and other collections, United States Marshals.....			377,765.70		8,400	375,691.41
Working fund, Office of the Attorney General.....						6,369.52
Working fund, miscellaneous trust fund.....						3,725.26
Immigration and Naturalization Service:						
Disposition of deposits of aliens who become public charges.....	10,000	10,000	4,508.00	10,000	6,000	687.13
Return of deposits to secure payment of fines and pas- sage money.....				18,000	10,300	11,273.00
Unearned naturalization fees.....			17,920.67		4,200	14,870.48
Federal Prison System:						
Funds of Federal prisoners.....	2,000,000	2,000,000	1,681,097.67	2,000,000	1,988,800	1,628,801.70
Commissary fund, Federal prisons.....	950,000	950,000	769,319.20	950,000	950,000	698,657.73
Total, Department of Justice.....	2,960,000	2,960,000	2,475,845.54	2,978,000	2,967,700	2,727,337.19
Department of Labor:						
War manpower functions <sup>2</sup> .....	250,000	250,000	444,661.25	400,000	300,000	502,669.51
Bureau of Labor Statistics: Working fund.....						2,934.00
Children's Bureau: Working fund.....						100.00
Total, Department of Labor.....	250,000	250,000	444,661.25	400,000	300,000	505,703.51
Navy Department <sup>2</sup> .....	5,273,110	12,534,600	21,882,139.09	3,500,000	12,000,000	15,860,310.69
Department of State:						
Foreign economic functions <sup>2</sup> .....		43,000	150,726.27	200,000	100,000	9,334.39
Miscellaneous trust accounts.....	6,655,000	6,645,000	7,220,044.61	6,655,000	6,645,000	213,782.29
Total, Department of State.....	6,655,000	6,688,000	7,370,770.88	6,855,000	6,745,000	223,116.68

<sup>a</sup> Excess of credits, deduct.

<sup>2</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.



TABLE 11—Continued  
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Other trust accounts—Continued</b>						
Treasury Department:						
Bureau of Accounts:						
Return of proceeds of Government obligations held for rightful owners.....			\$365.00			
Payment of unclaimed moneys.....	\$65,000	\$65,000	65,000.00	\$65,000	\$65,000	\$114,648.00
Payment of unclaimed moneys of individuals whose whereabouts are known.....			897.20			
Outstanding liabilities.....						° 791,465.51
Payment of proceeds of Government bonds, interest coupons, etc., found.....			35.56			
Bureau of Internal Revenue:						
American Samoa trust fund, coconut oil tax (internal revenue).....	1,500	1,500	1,425.03	1,500	10,000	
Philippine trust fund (internal revenue).....	500	500		1,000	1,302,000	
Philippine trust fund, coconut oil tax (internal revenue).....	1,150,000	6,410,000	178,718.53	7,560,000	169,000	° 17,159.25
Puerto Rico trust fund (internal revenue).....	10,000	10,000	2,179.82	10,000	1,017,000	12,577.02
Expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended, Puerto Rico and Virgin Islands.....	68,000	68,570	47,880.00	68,000	71,000	49,163.44
Miscellaneous accounts:						
Transferred from:						
Mexican Claims Fund, State.....				2,500,000	2,500,000	1,443,226.94
Mexican Claims Fund, expropriation of petroleum properties and default of bonds, State.....				4,000,000	4,000,000	3,933,590.07
Payment of claims, Special Claims Commission under Art. 2 of convention Apr. 24, 1934, between the United States and Mexico.....				50,000	350,000	358,567.76
Total, Treasury Department.....	1,295,000	6,555,570	296,401.14	14,255,500	9,484,000	5,103,148.47
War Department:						
Military trust funds ².....	200,455,779	433,723,779	910,719,392.24	240,000,000	570,000,000	288,310,167.45
Civil functions:						
Corps of Engineers (rivers and harbors):						
Funds contributed for river and harbor improvements.....	75,000	73,500	115,277.47	175,000	207,000	199,551.12
Funds advanced for improvement of rivers and harbors.....					71,000	
Funds contributed for flood control, rivers and harbors.....		100,435	952,862.85		1,762,000	202,525.94
Funds advanced for flood control, rivers and harbors.....			130,000.00		128,000	640,436.44
Working fund, War, Engineers, civil trust fund.....			1,198,140.32		2,709,000	1,182,345.58
U. S. Soldiers' Home: Main finance and operation of the U. S. Soldiers' Home (annual appropriation).....	1,434,130	1,213,600	1,177,500.00	1,416,000	1,233,000	1,081,607.67
Total, civil functions.....	1,509,130	1,387,535	3,573,780.64	1,591,000	6,110,000	3,306,466.75
Total, War Department.....	201,964,909	435,111,314	914,293,172.88	241,591,000	576,110,000	291,616,634.20
District of Columbia.....	87,863,600	73,769,664	77,991,448.14	87,863,600	81,133,441	66,956,319.87
Chargeable against increment on gold, melting losses, etc.....						3,821.34
Total.....						445,997,697.57
Adjustment to daily Treasury statement basis.....						-20,622,351.45
Total, other trust accounts.....	344,000,111	578,593,367	1,100,417,805.35	398,109,520	747,403,953	425,375,346.12
<b>Special deposit accounts (net):</b>						
Federal tax withholdings.....				10,000,000	40,000,000	31,726,982.52
Pay-roll allotments, war and victory bonds.....				5,000,000	10,000,000	18,295,742.67
Other special deposit accounts.....				200,000,000	250,000,000	° 1,402,496,362.93
Total.....				215,000,000	300,000,000	° 1,352,473,637.74
Adjustment to daily Treasury statement basis.....						+50,494,439.04
Total, special deposit accounts.....				215,000,000	300,000,000	° 1,301,979,198.70
Total, trust accounts.....	4,662,090,704	6,435,498,275	7,116,689,100.84	4,931,289,913	6,926,641,578	5,081,810,129.50

° Excess of credit, deduct.

² Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.



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PART II

DETAILED ESTIMATES OF APPROPRIATIONS  
and Other Authorizations

and

Schedules Showing Estimated Obligations for Fiscal Years 1947 and 1946  
and Actual Obligations for Fiscal Year 1945

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GENERAL, SPECIAL, AND TRUST ACCOUNTS

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Legislative Branch  
The Judiciary  
Executive Office of the President and Independent Offices  
Federal Security Agency  
Federal Works Agency  
Department of Agriculture  
Department of Commerce  
Department of the Interior  
Department of Justice  
Department of Labor  
Post Office Department  
Department of State  
Treasury Department  
War Department—Civil Functions and Panama Canal  
District of Columbia



## LEGISLATIVE BRANCH

### *Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
Annual appropriations:			
United States Senate .....	\$4,747,056.66	\$5,243,086.66	-\$496,030
House of Representatives .....	12,437,355.00	13,132,055.00	-694,700
Legislative miscellaneous .....	180,260.00	190,260.00	-10,000
Architect of the Capitol .....	4,070,670.00	2,417,870.00	+1,652,800
Botanic Garden .....	136,100.00	100,200.00	+35,900
Library of Congress .....	5,538,645.00	4,795,410.00	+743,235
Government Printing Office .....	26,300,000.00	25,943,000.00	+357,000
Total, annual appropriations .....	53,410,086.66	51,821,881.66	+1,588,205
Permanent appropriations: Library of Congress .....	54,203.00	54,203.00	-----
Total, general and special accounts .....	53,464,289.66	51,876,084.66	+1,588,205
<b>TRUST ACCOUNTS</b>			
Library of Congress .....	\$63,500.00	\$73,500.00	-\$10,000
Government Printing Office .....	1,000,000.00	1,000,000.00	-----
Total, trust accounts .....	1,063,500.00	1,073,500.00	-10,000

### EXPLANATORY STATEMENT

The estimates for the legislative branch provide for the salaries and expenses of the Members and staffs of the Senate and the House of Representatives, and for the operation and maintenance of the Capitol, the Senate and the House Office Buildings, the Botanic Garden, the Library of Congress, and the Government Printing Office. The 1947 estimates for the legislative branch reflect a net increase of approximately 3 percent over appropriations for 1946.

The estimates for the United States Senate provide salaries for 96 Members and approximately 1,200 regular employees and for travel and contingent expenses of the Senators. The 1947 estimates show a decrease below the 1946 appropriations due to a reduction in staff in the Office of Sergeant at Arms and Doorkeeper.

For the House of Representatives, with its 435 Members and some 2,000 regular employees, the 1947 estimates show a decrease under the 1946 appropriations due to a decrease in expenses of Members and Delegates and to a reduction of staff in the Office of the Doorkeeper.

The Architect of the Capitol is responsible for the operation and maintenance of the Capitol and the Senate

and House Office Buildings. There is a net increase of approximately 68 percent in these estimates, composed largely of the following items: Capitol Building and repairs, maintenance of Senate Office Building, maintenance of House Office Building, and Library buildings and grounds.

The Botanic Garden, which is also under the jurisdiction of the Architect of the Capitol, shows a 36 percent increase in its estimates due to proposed additions to the staff.

The Library of Congress provides library and reference service not only for the Members of Congress but for the entire Federal Government and for many thousands of private citizens. The 1947 estimates for the Library of Congress are approximately 15 percent larger than the 1946 appropriations. These increases are due largely to proposed increases in staff and expansion of the legislative reference service.

The Government Printing Office is the printer for the entire Federal Government. Only the cost of printing for the legislative branch, however, is included in this estimate. The amount included in the 1947 estimates shows a 1 percent increase over the 1946 appropriations.

## THE JUDICIARY

*Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
United States Supreme Court.....	\$759,400	\$645,800	+\$113,600
Other Federal courts.....	15,499,230	13,489,600	+2,009,630
Administrative Office of the United States Courts.....	325,700	275,000	+50,700
Total, general and special accounts.....	16,584,330	14,410,400	+2,173,930

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

Appropriations for The Judiciary provide funds for operation of all Federal courts, including the payment of salaries of justices, judges, officers, and employees, and miscellaneous expenses. In addition, provision is made for the activities of such judicial officers and employees as United States commissioners, conciliation commissioners, and probation officers, and for the Administrative Office of the United States Courts.

The volume of litigation in the Federal courts is expected to continue to increase slightly. The downward trend in war-related litigation is expected to be more than offset by increases in other types of civil and criminal cases during the fiscal year 1947.

In accordance with law, estimates for The Judiciary are included in the Budget without revision, in the amounts approved by the Conference of Senior Circuit Judges, or for certain courts, as approved by the respective courts.

#### UNITED STATES SUPREME COURT

The increase reflected in the estimates for the Supreme Court results from the enactment of pay legislation. The gross increase for this purpose is offset in part by a decrease in the estimate for miscellaneous expenses of the Court.

#### OTHER FEDERAL COURTS

Of the increase estimated under this heading, all but approximately \$330,000 results from increased costs resulting from pay legislation. Major items composing this amount include additional personnel and expenses for the Court of Claims under the authority contained in the Contract Settlement Act of 1944; additional district court reporters and criers as authorized by acts approved January 20, 1944, and December 7, 1944, respectively; and maintenance and repairs for three court buildings in the District of Columbia.

#### ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

This Office, established by Act of Congress approved August 7, 1939, is responsible to the Conference of Senior Circuit Judges for the performance of such administrative services to the Judiciary as relate to personnel, supplies, equipment, disbursement of funds, audit, and similar matters. Increases are estimated for additional costs to be incurred as a result of recent pay legislation, and a minor amount for rental of equipment.

## EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES

*Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
<b>Executive Office of the President:</b>			
Compensation of the President.....	\$75,000	\$75,000	-----
The White House Office.....	883,660	312,588	+\$571,072
Executive Mansion and grounds.....	184,000	1,871,940	-1,687,940
Bureau of the Budget.....	4,052,500	2,729,357	+1,323,143
<b>Total, Executive Office of the President.....</b>	<b>5,195,160</b>	<b><sup>1</sup> 4,988,885</b>	<b>+206,275</b>
Emergency funds appropriated to the President.....	(2)	(2)	-----
<b>Independent offices:</b>			
American Battle Monuments Commission.....	273,800	42,000	+231,800
American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas.....		40,000	-40,000
<b>Civil Service Commission:</b>			
General administrative expenses.....	11,965,000	15,975,882	-4,010,882
Civil Service, Canal Zone, and Alaska Railroad retirement and disability funds and Panama Canal construction annuity fund (appropriated funds).....	223,308,000	248,347,000	-25,039,000
<b>Total, Civil Service Commission.....</b>	<b>235,273,000</b>	<b>264,322,882</b>	<b>-29,049,882</b>
Federal Communications Commission.....	6,086,000	5,397,900	+688,100
Federal Deposit Insurance Corporation.....	(4,292,000)	(3,308,412)	(+983,588)
<b>Federal Power Commission:</b>			
Administrative expenses.....	3,707,000	2,644,500	+1,062,500
Payments to States (permanent).....	26,000	24,750	+1,250
<b>Total, Federal Power Commission.....</b>	<b>3,733,000</b>	<b>2,669,250</b>	<b>+1,063,750</b>
Federal Trade Commission.....	2,619,400	1,941,833	+677,567
Filipino Rehabilitation Commission.....		50,000	-50,000
Foreign service pay adjustment.....		950,000	-950,000
General Accounting Office.....	40,925,000	37,150,780	+3,774,220
Interstate Commerce Commission.....	9,790,000	8,119,338	+1,670,662
Interstate Commission on the Potomac River Basin.....	10,000		+10,000
National Advisory Committee for Aeronautics.....	26,808,000	26,014,393	+793,607
National Archives.....	1,226,000	920,934	+305,066
National Capital Housing Authority.....	17,500	17,400	+100
National Capital Park and Planning Commission.....	867,750	393,994	+473,756
National Labor Relations Board.....	4,746,900	3,901,930	+844,970
National Mediation Board.....	744,800	640,300	+104,500
<b>Railroad Retirement Board:</b>			
General administrative expenses.....	2,765,800	2,222,000	+543,800
Railroad retirement appropriated account.....	298,233,000	291,913,000	+6,320,000
Railroad unemployment insurance administration fund (permanent).....	10,000,000	12,000,000	-2,000,000
<b>Total, Railroad Retirement Board.....</b>	<b>310,998,800</b>	<b>306,135,000</b>	<b>+4,863,800</b>
Securities and Exchange Commission.....	5,241,000	4,309,200	+931,800

<sup>1</sup> Excludes \$908,627,233 appropriated for the emergency war agencies, the details of which will be shown in a supplementary budget in the spring of 1946.

<sup>2</sup> Reappropriation of balances of prior year appropriations; \$69,095,375 for 1946 and \$5,000,000 for 1947. Appropriations in the amount of \$2,650,000,000 for defense aid and \$1,300,000,000 for United Nations Relief and Rehabilitation Administration not reflected in this statement will be shown in a supplementary budget in the spring of 1946.

Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946—Continued

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS—Continued</b>			
<b>Independent offices—Continued</b>			
Smithsonian Institution:			
Salaries and expenses, Smithsonian Institution.....	\$1,496,800	\$1,101,061	+\$395,739
Salaries and expenses, National Gallery of Art.....	784,000	583,207	+200,793
Expenses of Smithsonian Institution, interest account (permanent).....	60,000	60,000	-----
Expenses of National Gallery of Art, interest account (permanent).....	200,000	200,000	-----
Total, Smithsonian Institution.....	2,540,800	1,944,268	+596,532
Tariff Commission.....	1,165,000	833,410	+331,590
The Tax Court of the United States.....	583,800	525,675	+58,125
United States Employees' Compensation Commission.....	13,315,000	‡ 22,762,000	-9,447,000
United States Maritime Commission.....	(4)	(4)	-----
<b>Veterans Administration:</b>			
Salaries and expenses.....	557,287,000	227,675,000	+329,612,000
Printing and binding.....	2,000,000	2,140,000	-140,000
Penalty mail costs.....	3,500,000	614,250	+2,885,750
Army and Navy pensions.....	1,905,000,000	1,080,150,000	+824,850,000
Readjustment benefits.....	2,148,387,000	295,000,000	+1,853,387,000
Military and naval insurance.....	1,472,000	18,000,000	-16,528,000
Hospital and domiciliary facilities.....	147,442,500	242,820,000	-95,377,500
National service life insurance appropriated funds.....	169,535,000	1,828,000,000	-1,658,465,000
Soldiers' and sailors' civil relief.....	-----	400,000	-400,000
Total, Veterans Administration.....	4,934,623,500	3,694,799,250	+1,239,824,250
Total, independent offices.....	5,601,589,050	‡ 4,383,881,737	+1,217,707,313
Total, general and special accounts.....	5,606,784,210	4,388,870,622	+1,217,913,588
<b>TRUST ACCOUNTS</b>			
<b>Independent offices:</b>			
Canal Zone Biological Area.....	\$3,000	\$5,000	-\$2,000
Civil Service Commission.....	‡ 501,281,723	576,589,062	-75,307,339
Federal Communications Commission.....	12,000	10,000	+2,000
General Accounting Office.....	2,300	2,300	-----
National Archives.....	8,000	10,000	-2,000
National Capital Housing Authority.....	1,114,000	1,066,000	+48,000
National Capital Park and Planning Commission.....	-----	10,000	-10,000
Railroad Retirement Board.....	‡ 254,910,200	‡ 379,124,800	-124,214,600
Securities and Exchange Commission.....	12,000	12,000	-----
United States Employees' Compensation Commission.....	56,000	56,000	-----
Veterans Administration.....	‡ 727,831,910	‡ 2,344,832,000	-1,617,000,090
Total, trust accounts.....	1,485,231,133	3,301,717,162	-1,816,486,029

‡ In addition, unexpended balances of prior year appropriations estimated at \$1,991,034 continued available.

‡ Prior year balances estimated in the amount of \$708,870,556 available in 1946 and \$39,209,688 available in 1947.

‡ Excludes \$43,955,400 appropriated for Office of War Mobilization and Reconversion and \$52,000,000 appropriated for Selective Service System; these items will be shown in a supplementary budget in the spring of 1946.

‡ Includes transfers from general accounts above of \$221,494,000 in 1947 and \$246,394,000 in 1946, and \$1,193,000 in 1947 and \$1,220,000 in 1946 transferred from District of Columbia funds.

‡ Includes transfers from general accounts above of \$230,895,200 in 1947 and \$359,250,800 in 1946.

‡ Includes transfers from general accounts above of \$169,535,000 in 1947 and \$1,228,029,726 in 1946.



## EXPLANATORY STATEMENT

## EXECUTIVE OFFICE OF THE PRESIDENT

## THE WHITE HOUSE

These appropriations provide for the compensation of the President, the salaries and expenses of the White House Office, and the cost of maintaining the Executive Mansion and grounds. The President's immediate office provides for the handling of documents and correspondence, in addition to maintaining communication with Congress, the heads of the executive departments and agencies, the press, the radio, and the general public. The White House estimates for 1947 include the cost of the Federal Pay Act and also the employees heretofore detailed from executive agencies. As a result, for the first time the estimates reflect the full cost of the White House Office activities.

## BUREAU OF THE BUDGET

The Bureau of the Budget assists the President in the preparation and administration of the Federal Budget covering the entire fiscal program of the Government. In addition, as a staff agency of the Federal Government, the Bureau makes studies to improve the organization and procedures of Federal agencies; clears departmental recommendations regarding pending legislation, Executive orders, and proclamations; and coordinates Federal statistical services. The increase in the 1947 estimates is required to permit the Bureau to increase its field service, to provide for the transfer to the Bureau of the Federal Board of Hospitalization, for the approval for publication of Government reports, and for the operation of the Government information service.

## INDEPENDENT OFFICES

## AMERICAN BATTLE MONUMENTS COMMISSION

The American Battle Monuments Commission maintains and operates 8 national cemeteries and 11 memorials in France and Belgium, commemorating the services of the American Expeditionary Forces during the First World War. During the period of the German occupation, American personnel were evacuated and the Commission made arrangements with the Governments of France and Belgium for minimum upkeep of properties in these respective countries on a contractual basis. The Paris office was reestablished early in 1945 and the Commission has inventoried damaged and deteriorated properties and resumed administration with the assistance of former native employees. The United States Army continues to have administrative control of the cemetery in England, with all expenses connected therewith borne by the Army. The increase of \$231,800 in the estimate for 1947 is to provide rehabilitation of damaged and deteriorated installations, and transfer of employees from the United States to complete the restaffing of the Paris office and the cemeteries.

## AMERICAN COMMISSION FOR THE PROTECTION AND SALVAGE OF ARTISTIC AND HISTORIC MONUMENTS IN WAR AREAS

The Congress, in providing funds for operation during the fiscal year 1946, stipulated that the provision of funds was for completing the work of the Commission. Accordingly, no funds for the Commission are recommended for 1947.

## CIVIL SERVICE COMMISSION

The Civil Service Commission recruits, selects, and certifies persons for employment in all branches of the Government. Personnel for such civilian establishments as Navy yards, arsenals, air depots, etc., operated by the War and Navy Departments, are selected by "labor boards" appointed by and composed of employees of such establishments and operated under the supervision of the Civil Service Commission in accordance with procedures and rules established by it. The selection of personnel requires, particularly with regard to applicants for the more responsible Government positions, investigations of character, suitability, and past experience.

Through the promulgation of rules and regulations and the issuance of standard procedures, the Commission to a large extent provides direction to all Federal personnel activities. It is responsible for the administration of the Classification Act which required that the duties and responsibilities assigned governmental positions be the basis for equitable salary allocations. It adjudicates appeals from personnel actions taken by Federal agencies and administers a uniform performance rating system.

Responsibility for the administration of the retirement laws for governmental employees, including the employees of the Panama Canal and the Alaska Railroad, is vested in the Commission. In addition, the Commission represents the United States Government in fulfilling the Government's commitments as an employer under the provisions of the Veterans Preference Act.

In the fiscal year 1946, the Commission received its operating funds under two appropriations, one of which, "Salaries and expenses (national defense)," will not be continued in 1947. During the fiscal year 1947 the transition from war-service procedures should be completed. Federal employment and placements are expected to decrease during the fiscal year 1947 but the replacement of war-service appointees with permanent status personnel will continue during at least a part of the year. Activities imposed by the Veterans Preference Act are expected to continue at a high level.

The decrease of \$4,010,882 in the Budget for general administrative expenses for 1947 results primarily from anticipated decreases in placements and investigations.

Appropriations are made annually toward the Government's share of providing benefits to the participants in the retirement and disability benefits provided by law for the Federal service. These appropriations and the contributions made by the participating employees provide the trust funds from which benefits are paid. A decrease of \$25,039,000 in the total requirement for retirement funds is estimated for 1947. This decrease is the result of reductions of \$24,900,000 in the Civil Service Retirement and Disability Fund and of \$139,000 for the Panama Canal Construction Annuity Fund. The decrease results primarily from the anticipated sharp reduction in Federal employment.

## FEDERAL COMMUNICATIONS COMMISSION

The Federal Communications Commission is the regulatory agency with jurisdiction over interstate and international communications by wire and radio. It administers the Communications Act of 1934, as amended, all international treaties, conventions, conferences, and agreements which relate to electric communication, and advises

the State Department on the technical aspects of international communications. The Commission also handles technical matters for the Interdepartmental Radio Advisory Committee, which advises the President on the assignment of frequencies for use by Government agencies.

The work of the Commission may be roughly grouped in two categories—radio and common carrier. The regulation of radio requires the allocation of the radio spectrum among the many services, the assignment of frequencies to specific users, the licensing of operators, the prescribing of engineering standards, and monitoring. The Commission is required to regulate common carriers in matters of interstate and international tariffs, physical connections, through routes and charges, constructions and abandonments, mergers, service, and depreciation. It also has jurisdiction over uniform accounting, valuation, and reporting of operations for common carriers.

During the war the speed of technological developments in radio, a speed that had been remarkable before the war, was greatly accelerated. As a result of these recent developments outstanding advancements are occurring in the communications industry. Within a few years there will be in existence several times as many broadcast stations—standard, F. M., television, and others—as now exist. The safety and special service transmitters—police, fire, aircraft, ship, citizens, railroads, and others—will increase from a few thousand to a few hundred thousand. There will be striking advancements from the commercial applications of radar and other electronic developments of the war. The changes among common carriers will be equally great. Western Union is planning to replace its entire outside plant of wire lines and poles with a radio relay system. The Bell Telephone System has announced plans for a \$2 billion expansion, involving radio relay systems, coaxial cables, and multiplex transmission equipment. These developments will have far-reaching effects upon every phase of the common carrier activity.

The increases proposed for 1947 are to permit an expansion in the Commission comparable to the expansion in the industry. There is a decrease of slightly over \$1 million because of the Foreign Broadcast Intelligence Service being included in the 1946 appropriation but not in the 1947 appropriation. This decrease, however, is more than offset by expansions throughout the entire Commission for regulatory activity and by increases resulting from base pay adjustments. The net result is an increase of \$688,100 over the 1946 appropriation.

#### FEDERAL DEPOSIT INSURANCE CORPORATION

The Federal Deposit Insurance Corporation was organized under authority of the Banking Act of 1933 to insure the deposits of all banks that are entitled to the benefit of insurance under the law. The insurance provided by the Corporation protects the accounts of depositors up to a maximum of \$5,000 each. On June 30, 1945, the number of insured banks was 13,474 and the contingent liability of the Corporation with respect to insured deposits aggregated \$55 billion. There are now only about 1,300 uninsured banks in the United States and its possessions.

To protect the 70 million depositors in insured banks the Corporation exercises general supervision over the entire insured banking system. In connection with its program of strengthening the banking system it examines annually 6,633 insured banks not examined by any other Federal agency and reviews the reports of examination of 6,841 banks which are examined either by the Office of

the Comptroller of the Currency or the Board of Governors of the Federal Reserve System. The Corporation in certain instances also conducts special examinations of the latter group of banks.

Two methods have been utilized by the Corporation to protect depositors of insured banks: (1) by making a loan on or through the purchase of substandard assets of a bank in an unsound condition in order to facilitate its merger with another insured bank; (2) by paying deposits of a closed bank up to \$5,000 for each depositor. During the fiscal year 1945, only one insured bank closed or received aid from the Corporation.

By Executive Order of April 27, 1942, the Corporation was given responsibility for supervision of the activities of all Federal credit unions which prior to that time had been under the jurisdiction of the Farm Credit Administration. It does not, however, insure share balances in credit unions. On June 30, 1945, there were 3,815 Federal credit unions in operation.

The Corporation was organized with capital of \$289 million. All insured banks pay assessments at an annual rate of one-twelfth of 1 percent of their deposit liabilities. During the past 11 years the return from its capital investment and assessments has been sufficient to cover all insurance losses and expenses and provide for the accumulation of reserve which, on June 30, 1945, amounted to \$579 million. The administrative expenses of the Corporation are provided for through an authorization approving the use of a specified proportion of the Corporation's assets for this purpose and do not require the appropriation of funds from the United States Treasury.

The amount included for administrative expenses for the fiscal year 1947 is approximately 23 percent greater than the amount provided for 1946. The amount required for increases in base pay authorized by legislation, which is not reflected in the 1946 appropriation, accounts for approximately one-half of the additional funds required for 1947. The major functional increase over 1946 provides for strengthening the Corporation's examining force with respect to both bank and Federal credit union examinations so as to permit it to place its examination schedules on a current basis. The Corporation had been unable to maintain its examining schedules on a current basis during the war period due to the shortage of qualified personnel. The additional funds also provide for the initiation of a program for the audit of insurance assessments paid by banks.

#### FEDERAL POWER COMMISSION

The Federal Power Commission administers the Federal Power Act of 1935 and the Natural Gas Act of 1938 and has certain duties under the provisions of several other acts relating to Federal power developments such as Tennessee Valley Authority Act, Bonneville Act, Fort Peck Project Act, and the flood control acts. Its principal functions are as follows: (1) to license hydroelectric power projects on navigable waters of the United States and on United States Government lands; (2) to regulate the rates charged by public utilities and natural gas companies engaged in the transmission and sale of electricity and natural gas at wholesale in interstate commerce; (3) to approve rates for sale of electric energy at the Bonneville, Fort Peck, Denison, Grand River, and Norfolk projects and future reservoir projects under the control of the War Department; (4) to regulate the disposition, merger, and consolidation of facilities of public utilities and their acquisition and issuance of securities;

(5) to regulate the interlocking directorates of public utilities; (6) to prescribe and enforce uniform systems of accounts for licensees, electric utilities, and natural gas companies and to encourage sound depreciation and accounting practices; (7) to assist State agencies on rate cases and other regulatory matters; (8) to study the present and potential markets for electric energy and the present and potential sources for its production; (9) to study the possibilities for future interconnection and coordination of electric power systems throughout the country and to recommend to the utility industry improvements in the interest of conservation of energy resources and lowering the cost of energy to the ultimate consumer; (10) to issue certificates of public convenience and necessity for the acquisition, construction, extension, and operation or abandonment of natural gas pipelines and facilities for the transportation or sale of natural gas in interstate commerce; (11) to determine service areas for natural gas companies; (12) to report to Congress on proposed and existing compacts between States relating to the conservation and use of natural gas; (13) to gather, analyze, and publish basic financial and engineering data concerning electric utilities and natural gas companies; (14) to make cooperative studies of river basins in the interest of conservation and utilization of water-power resources and to make the results of such studies available to the War Department, Department of Interior, and other Federal, State, and private agencies concerned; (15) to study flood-control projects proposed by the War Department and to recommend facilities for the development of hydroelectric power in connection therewith, and (16) after consulting with the Secretaries of War and State, to recommend to the President appropriate action on applications for permits to construct, operate, maintain, or connect facilities for the exportation of electric energy and the exportation or importation of natural gas.

The estimates for the fiscal year 1947, aggregating \$3,707,000, constitute an increase of \$1,062,500 over the 1946 appropriations. The increase reflects the cost of basic pay increases, the resumption of certain of the Commission's statutory duties suspended or curtailed during the war emergency, and the necessity for more regulatory work as a result of financial and construction activity by natural gas companies and electric utilities following the Japanese surrender.

#### FEDERAL TRADE COMMISSION

The Federal Trade Commission is charged with the responsibility of administering acts which are designed to accomplish the following purposes: (1) To promote free and fair competition in interstate trade in the interest of the public through prevention of price-fixing agreements, boycotts, combinations in restraint of trade, unlawful price discriminations, and other unfair methods of competition and unfair and deceptive acts and practices; (2) to safeguard life and health of the consuming public by preventing the dissemination of false and fraudulent advertisements of food, drugs, cosmetics, and devices which may be injurious to health; (3) to protect producers, manufacturers, distributors, and consumers from unrevealed presence of substitutes and mixtures in manufactured wool products; (4) to supervise the registration and operation of associations of American exporters engaged solely in export trade, and (5) to gather and make available to the President, the Congress, and the public, factual data concerning economic and business conditions as a

basis for remedial legislation where needed, and for the guidance and protection of the public.

The amount included for administrative expenses for the fiscal year 1947 is approximately 26 percent greater than the amount provided for 1946. The amount required for increases in base pay authorized by legislation, which is not reflected in the 1946 appropriation, accounts for approximately one-third of the additional funds required for 1947. The remaining additional funds are to provide primarily for (1) a substantial increase in the number of complaints anticipated to be filed with the Commission during 1947 due to the expected increase in the production and marketing of consumer goods under peacetime conditions; (2) negotiation of trade practice agreements as a method of preventing unfair practices; and (3) compiling and publishing by industry groups certain corporate statistics. With regard to the latter function, which has been inactive during the war period, the statistics to be published by the Federal Trade Commission will be integrated with the Securities and Exchange Commission program of compiling statistics relating to industrial corporations registered with the Securities and Exchange Commission.

#### FILIPINO REHABILITATION COMMISSION

The Filipino Rehabilitation Commission was created by act of Congress approved June 29, 1944 (58 Stat. 626), amending the Philippine Independence Act of 1934. It is composed of nine representatives from the United States Government and nine from the Commonwealth Government of the Philippines. The purpose of the Commission is to investigate and formulate recommendations on all matters affecting postwar economy, trade, finance, economic stability, and rehabilitation of the Philippine Islands, including the matter of damages to public and private property and to persons occasioned by enemy attack and occupation.

#### FOREIGN SERVICE PAY ADJUSTMENT

This appropriation was available for reimbursement to employees of the Government serving in foreign countries where losses were sustained due to appreciation of the local currency in relation to the American dollar. The method of providing this reimbursement has been revised. Hereafter, exchange loss will be met as part of the various allowances granted to personnel serving abroad and will be paid from appropriations available for such purposes.

#### GENERAL ACCOUNTING OFFICE

The General Accounting Office audits the Government's receipts and expenditures, prescribes accounting systems, maintains appropriation accounts, settles claims, and construes and interprets laws.

The 1947 estimates of appropriation for the General Accounting Office show an increase of approximately 10 percent over 1946, exclusive of basic salary increases for those activities carried on throughout the 1946 fiscal year. By far the greater portion of the appropriations is required for the performance of auditing functions, including the audit of contracts terminated or renegotiated and the newly created function of auditing the accounts of Government corporations. After making allowance for the unavoidable time lag in the audit of accounts, this phase of the work will be relatively current by the end of 1947,

but large backlogs of work will still exist in some of the other activities, such as the settlement of transportation accounts and the audit of checks.

#### INTERSTATE COMMERCE COMMISSION

The Interstate Commerce Commission regulates those railroads, motor carriers, water carriers, pipe lines, freight forwarders, and stockyards that operate in interstate commerce. In general, its jurisdiction is in matters of tariffs, finance, operating authority, service, safety, accounting, and valuation. Its regulation, in accordance with the national transportation policy, is performed in such a way as to recognize the inherent economic advantages of each class of carrier; to promote safe, adequate, economical, and efficient service; to encourage the establishment of reasonable charges; and to encourage fair wages and equitable working conditions.

The personnel and the work of the Interstate Commerce Commission were reduced considerably during the war. Economic conditions reduced the amount of normal regulatory activity in transportation. The Government took over most of the ships, paid most of the freight bills, and furnished all the traffic the carriers could handle. There were fewer tariff filings, shippers and carriers complained less about unfair competitive practices, and shippers complained less about carrier charges. There will now be not only a return to prewar levels of activities but to higher levels if experiences after World War I are repeated. Important changes in wages, material costs, service areas, materials transported, and competitive conditions will now result in adjustments in tariffs, operating authorities, and financial structures.

An increase in activity during 1947 will occur in almost every phase of the Commission's work. Not only will there be the natural postwar rise in tariff filings, but there will also be a further increase because of the Commission's decision in the cases involving interterritorial class rate differentials. Accompanying the increase in tariff work will be almost proportionate increases in hearing, finance, complaint, accounting, and valuation work. The only offsetting item will be a decrease in car service work as the result of the improvement in railroad traffic conditions.

Waybill studies, which are to be started in the last half of the 1946 fiscal year, are to be continued throughout 1947. Waybills are to be collected from railroads for 1 day from each quarter of the year. These waybills are to be analyzed and tabulated to show volume of traffic by commodities, rates at which the commodities move, routes, circuitry, and other facts important to the Commission in its regulation of rates. These waybill studies will also have wide use among other Government agencies and institutions outside the Government.

As a result of consolidations of several appropriations, the number of appropriations is reduced from 10 in 1946 to 5 in 1947. For these five appropriations the budget is \$9,790,000, an increase of \$1,670,662 over the total appropriations for 1946. This amounts to an increase of 22 percent, of which approximately two-thirds is for costs of basic salary increases and the remainder for expansion.

#### INTERSTATE COMMISSION ON THE POTOMAC RIVER BASIN

The Interstate Commission on the Potomac River Basin, a non-Federal agency concerned with pollution problems in the Potomac River and its tributaries, was established in 1940 under a compact between Maryland, Virginia, West Virginia, Pennsylvania, and the District

of Columbia, approved by Congress July 11, 1940. The compact provides that the Federal Government shall contribute to the expenses of the Commission. During the war the Commission operated on a restricted basis and no Federal funds were requested. The Commission now plans to develop its program with increased contributions from the States signatory to the compact and with a contribution from the Federal Government as provided in the compact. The initial Federal contribution of \$10,000 provided in the 1947 estimate is approximately one-third of the total budget of the Commission for 1947.

#### NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

The National Advisory Committee for Aeronautics was established in 1915 to supervise and direct the scientific study of the problems of flight and to direct and conduct research and experiments in aeronautics. The membership of the Committee includes official representatives of the agencies of the Government directly concerned with military and civil aviation and private citizens especially qualified in the aeronautical sciences. The actual research work is carried on primarily at the three laboratories of the Committee: The Langley Memorial Aeronautical Laboratory at Langley Field, Virginia, the Ames Aeronautical Laboratory at Moffett Field, California, and the Aircraft Engine Research Laboratory at Cleveland, Ohio. A relatively small portion of research is performed each year by contracts with institutions having specialized facilities not available at the Committee's own laboratories.

During the war, the Committee devoted its facilities and staff almost entirely to urgent problems of applied research assigned to it by the Army and Navy, and made many vital contributions to winning and maintaining air supremacy. The agency is now reverting for the most part to its normal function of fundamental scientific research for the benefit of both civil and military aviation. The necessary neglect of this type of research during the war has resulted in a large backlog of projects which must be undertaken in order that great possibilities in aeronautics, now clearly foreseeable, can be realized. The principal emphasis in 1947 will be on problems, now chiefly of military significance, relating to flight at sonic and supersonic speeds and to new jet and rocket types of propulsion. In addition, some attention will be given to problems relating to the performance and safety of transport and private type airplanes.

The total estimates for 1947 represent a slight increase over the 1946 appropriations because a reduction in the appropriation for operating expenses is offset by nonrecurring construction estimates for modifying certain existing laboratory facilities to increase the speeds that can be simulated into the critical sonic range.

#### NATIONAL ARCHIVES

The National Archives is charged with the preservation and servicing of inactive Federal records of permanent value and historical interest for use of Government officials and scholars. In addition, it authorizes agencies to dispose of useless records when Congress has previously approved the disposal of records of similar form and character, recommends to Congress the approval of schedules listing records for future disposal at the source, and after appraising records declared worthless by heads of agencies, makes recommendations to Congress for their disposal. This agency likewise publishes the Federal Register, containing interdepartmental orders of general

effect and applicability, and administers the Franklin D. Roosevelt Library at Hyde Park, N. Y., which is the designated repository for the late President's official papers. The increase in the 1947 estimates is required to complete the records retirement program in the emergency and war agencies, to institute records retirement programs in the permanent nonwar agencies, to enlarge the reference staff to meet the increased demands of the Federal agencies, and to enable the Franklin D. Roosevelt Library staff to accession and exhibit material now stored at Hyde Park and elsewhere.

#### NATIONAL CAPITAL HOUSING AUTHORITY

The National Capital Housing Authority is the public housing agency for the National Capital and, under title I of the District of Columbia Alley Dwelling Act, operates 112 dwelling units and 3 groups of garages built in reclaimed slum areas in the District. All receipts derived from sales, leases, or other sources in connection with the operation of these properties are covered into the Treasury monthly.

The amount in the 1947 Budget required to protect and conserve the Government's investment of some \$555,000 includes additional costs made necessary by recent pay legislation.

Other activities of the National Capital Housing Authority, which are financed from other appropriations, include the operation and management of war and other housing projects.

#### NATIONAL CAPITAL PARK AND PLANNING COMMISSION

The functions of the National Capital Park and Planning Commission are of an advisory and also an operating character. Its advisory activities, which include preparation and maintenance of a comprehensive plan for the development of the National Capital and its environs, are charged against District revenues and therefore appear in the District of Columbia chapter of the Budget. The operating function of the Commission includes acquisition of land for the development of the National Capital's park, parkway, and playground system and the George Washington Memorial Parkway on both sides of the Potomac River, and for the extension of the District park system into nearby Maryland and Virginia. Appropriations for these purposes are charged against the United States Treasury but are subsequently repaid either in whole or in part by the jurisdiction benefited: 100 percent by the District of Columbia; 50 percent by Virginia and Maryland for development of the George Washington Memorial Parkway; and 50 percent by Virginia and 66½ percent by Maryland for extension of the park system in territory adjacent to the District. The 1947 estimate shows an increase of \$473,756 due to additional land to be acquired for the District of Columbia.

#### NATIONAL LABOR RELATIONS BOARD

The National Labor Relations Board administers the provisions of the National Labor Relations Act of July 5, 1935. This law was designed to eliminate certain causes of labor disputes arising from specified unfair labor practices or concerning the representation of employees for purposes of collective bargaining with employers. The act affirms the rights of employees to self-organization; to form, join, or assist labor organizations; and to bargain collectively through representatives of their own choosing.

Five unfair labor practices by employers interfering with such rights are defined by the law. The Board investigates charges alleging the commission of unfair labor practices; and if after appropriate notice and hearing it finds that such practices have been committed, it is empowered to issue a cease-and-desist order against the employer found to have committed such acts. The decisions of the Board are enforceable by United States circuit courts of appeal upon proper petition by the Board or an aggrieved employer.

The act provides that representatives designated or selected for the purposes of collective bargaining by the majority of employees in a unit appropriate for such purposes shall be the exclusive representative of all employees in such a unit for purposes of collective bargaining. The Board is responsible for investigating questions concerning representation of employees for collective bargaining and certifying the majority representative of employees in the appropriate bargaining unit. In the course of such investigation the Board may take a secret ballot, a check of union members' cards or authorization against the employer's pay roll, or utilize any other suitable method to ascertain such representatives. There has been a steady increase in the number of representation cases handled by the Board over the past 10 years as compared with the number of unfair labor practice cases. For the last 2 years the Board has received approximately three representation cases to every charge of unfair labor practice.

The volume of cases since the beginning of fiscal year 1946 has averaged 15 percent above the same period in 1945 and has resulted in a steady increase in the Board's backlog each month. Serious delays in the disposition of the Board's cases over long periods of time may actually increase labor disputes rather than prevent them, because labor organizations are induced to take direct action rather than to resort to the judicial procedures of the Board. A projected 18-month program beginning January 1, 1946, has been formulated by the Board to dispose of incoming cases and reduce its backlog to a current basis by June 30, 1947. This program was submitted to the Congress in a supplemental estimate for 1946, and the 1947 estimates provide for continuation of that program throughout the fiscal year.

No funds are included for the conduct of strike polls under section 8 of the War Labor Disputes Act in 1947.

#### NATIONAL MEDIATION BOARD

The National Mediation Board and the National Railroad Adjustment Board are the two administrative agencies created under the Railway Labor Act of 1926, as amended in 1934 and 1936. The National Mediation Board, on its own motion or at the request of either party, mediates disputes over changes in rates of pay, rules or conditions of employment between carriers and railroad labor organizations, resolves questions of the majority representative in the appropriate craft or class of employees, and interprets agreements arrived at by mediation.

If mediation fails to settle the dispute and the parties refuse to submit the issues to arbitration, under section 10 of the act the President, on the recommendation of the Board, may appoint an emergency board to investigate and to make findings of fact and formal recommendations for the disposition of the dispute. These Boards are required by law to make their report within 30 days of their appointment, and for 30 days after their report the law prohibits any change in the terms or conditions of em-

ployment out of which the dispute arose. This procedure has been in operation since 1926 and was successful in avoiding any major Nation-wide strike until December 1943, when the Director of Economic Stabilization set aside a recommendation of the emergency boards in two industry-wide wage cases of that year. A provision was inserted in the Stabilization Act of 1944 providing that all disputes involving rates of pay in the railroad and airline transport industries must be handled by the agencies provided under the Railway Labor Act; that, in their recommendations, such agencies (emergency boards) must make specific findings and certifications that the recommendations are consistent with national wage stabilization policy; and that such findings and certifications shall be conclusive.

The National Railroad Adjustment Board is composed of 36 members equally divided between representatives of management and employees, whose salaries are paid by carriers or organizations, respectively. This Board decides all grievances and disputes growing out of interpretation or application of existing agreements. Secretaries of the members, administrative personnel, and other incidental expenses are paid from regular appropriations. The personnel of this Board is divided into four divisions, each with jurisdiction over specified crafts of railway employees.

The 1947 estimates provide an over-all increase of \$104,500. Exclusive of increases due to recent pay legislation, this amount is for salaries and expenses of additional mediators to handle increasing demands for the services of the National Mediation Board and additional equipment and supplies required by the Adjustment Board.

#### RAILROAD RETIREMENT BOARD

Aged workers, who for patriotic or economic reasons have continued their employment in the railroad industry, are beginning, following the surrender of Japan, to retire in increasing numbers. It is expected that throughout 1946 and 1947 retirements will be at a high level.

At the close of the last fiscal year, 171,452 former railroad employees, made up of aged or disabled workers, pensioners, and widows of deceased beneficiaries, were drawing benefits totaling more than \$11,500,000 per month. Lump-sum death benefits which, for some little time, have been high and are currently running at a level higher than \$700,000, are expected to decline by reason of lower aggregate employment following the surrender of Japan.

The estimates of salaries and miscellaneous expenses have been increased for 1947 to provide for the increased work arising from the expanding load of retirements expected in that year and by reason of the increase in base pay.

The railroad retirement appropriated account is made up of the estimated taxes to be collected from carriers and their employees to provide, after deduction for annual administrative costs, for retirement, disability, and joint survivor benefits for railroad workers, and lump-sum death payments and Federal contributions for military service which represent, as provided by law, the total tax which would have been received had the worker entering military service continued in railroad employment and earned at the rate of \$160 per month. The reduced estimate of taxes for 1947 reflects the change in aggregate employment expected in that year. The reduction is partially offset by an increase in the military service credit for 1945 which is provided for in the 1947 Budget.

By reason of the continued receipt of taxes in excess of benefit payments, the railroad retirement trust fund at the close of 1945 had improved its position over the previous year.

The railroad unemployment insurance fund annually receives by law 10 percent of the taxes collected for railroad unemployment insurance and is used for the administrative cost of operating the railroad unemployment insurance system. The unexpended balance of this fund in excess of \$6,000,000 at the close of the previous fiscal year, together with 90 percent of the taxes collected, goes into the railroad unemployment insurance fund and is used to pay unemployment insurance benefits. In 1947 a substantial increase in the unemployment benefits to be paid is anticipated, as reduced activity in the railroad and general industry occasions reconversion unemployment among both present railroad workers and former railroad workers having rights to railroad unemployment insurance. The railroad unemployment insurance trust fund is in a very strong position to meet any demands in 1947 that may be made upon it.

#### SECURITIES AND EXCHANGE COMMISSION

The functions of the Securities and Exchange Commission include the supervision of registration of security issues and suppression of fraudulent practices in the sale of securities; regulation of transactions in securities, both on the stock exchanges and in the over-the-counter markets; regulation of public utility holding companies; registration and regulation of investment companies and investment advisers; and the preparation of advisory reports on plans and participation as a party in corporate reorganization.

The volume of corporate financing registered with the Commission during the year 1945 exceeded that for each of the 3 preceding war years by nearly 100 percent, reflecting the favorable market conditions which have encouraged new financing and continued refunding operations. Postwar borrowing by foreign nations as well as the need of domestic corporations for additional capital for reconversion purposes, combined with anticipated continued favorable market conditions, will, it is expected, add to the factors which have produced the upward trend in financing. As indicated by the number of shares traded on the New York Stock Exchange, the volume of trading in securities, both on national stock exchanges and in the over-the-counter markets, increased by more than 40 percent during the year 1945 over 1944, while average prices reached an 8-year high in November of 1945. Indications are that the market volume will continue at a high level. This has resulted in a corresponding increase in the Commission's work in connection with surveillance of markets and broker-dealer inspections, pointing to the need for strengthening the staff. Progress continued with the integration and corporate simplification of public utility systems under the Public Utility Holding Company Act of 1935. The inability of both the Commission and the companies involved to secure adequate technical personnel during the war years, which seriously retarded this work, is no longer a problem. While integration and simplification work under the Public Utility Holding Company Act will be accelerated during 1946 and 1947, it will continue a major responsibility of the Commission for at least 2 more years. During 1947 the Commission will also resume the compilation and publication of statistical reports on individual

companies, a program which was inactive during the war period.

The amount included for administrative expenses for the year 1947 represents an increase of approximately 22 percent in excess of the amount provided for 1946. The amount required for increases in base pay authorized by legislation, which is not reflected in the 1946 appropriation, accounts for approximately 41 percent of the additional funds required for 1947. The remaining additional funds are to provide primarily for (1) increased activity in the surveillance of security markets and in the inspection of broker-dealers, (2) strengthening the staff engaged in processing registration statements covering refundings and new financing, (3) accelerating the integration and corporate simplification of public utility holding company systems, and (4) the compilation and publication of financial statistics of individual companies. The latter program is integrated with the Federal Trade Commission program of compiling and publishing corporate statistics by industry groups.

#### SMITHSONIAN INSTITUTION

The Smithsonian Institution, founded in 1846 for "the increase and diffusion of knowledge among men," carries on fundamental research in the natural sciences, and administers the United States National Museum, the Astrophysical Observatory, the National Collection of Fine Arts, the American Bureau of Ethnology, and the International Exchange Service. The Institution establishes the standards which control a large proportion of the scientific inquiries of mankind. Much of its basic research is being found to be of great benefit to the oil, mining, manufacturing, and fishing industries, to engineering enterprise, and to medical research. The increase in the 1947 estimates is required to enlarge the custodial staff to enable it to work the 40-hour week, to restore the positions of employees who entered war service—which positions were temporarily abolished—to reemploy veterans upon return, and to overcome serious backlogs throughout the Institution's scientific divisions.

The National Gallery of Art is a quasi-independent branch of the Smithsonian Institution. Here are displayed free to the public world-famous paintings and other art objects. The attendance at the Gallery continues to be greater than that at any other art gallery in the world. An increase in the 1947 estimates is required to enlarge the custodial force to enable it to work the 40-hour week and to expand the educational program.

#### TARIFF COMMISSION

The Tariff Commission is primarily an independent fact-finding, fact-reporting agency, which determines no trade policies and has no regulatory functions. Since its establishment in 1916, it has become a reservoir of trade, production, commodity, and import information. With the revival of foreign trade following the end of the war and the extension of the Trade Agreements Act, Congress and the President will be confronted with basic policy determinations, particularly in regard to the negotiation of reciprocal trade agreements. The studies and reports of the Commission, being made largely at the request of the committees of Congress and of the Trade Agreements Committee, will be designed to present factual information as a basis for these policy decisions.

During fiscal year 1946 it is estimated that total funds available to the Commission will be \$1,066,472, and of this amount \$833,410 will be appropriated funds and

\$233,062 transferred from other agencies for services performed. The recommended increase in the salaries and expenses appropriation means that appropriated funds will be used to a greater extent for financing the Commission's work in 1947 than in 1946. During the war, with the resulting curtailment of United States commercial exports, the facilities of the Commission were made available to the war agencies on a reimbursable basis. The change in financing reflects an important shift in the nature of the work of the Commission from cost accounting surveys for several war agencies to increased economic and commodity research required in connection with the trade agreements.

#### THE TAX COURT OF THE UNITED STATES

The function of The Tax Court of the United States is to decide, in cases where deficiencies have been determined by the Commissioner of Internal Revenue, whether there is a deficiency or an overpayment in income, profits, estate, gift, and unjust enrichment taxes, and personal holding company surtaxes; to adjudicate controversies relating to excess profits on Navy contracts and Army aircraft contracts; and to review the action of the Commissioner in deficiency and refund cases founded on claims of abnormalities under excess-profits statutes. The court also has jurisdiction in cases involving refunds of processing taxes.

The estimates of The Tax Court of the United States, exclusive of basic salary increases, contemplate that its activities will continue at about the 1946 level.

#### UNITED STATES EMPLOYEES' COMPENSATION COMMISSION

The United States Employees' Compensation Commission administers (1) the Federal Employees' Compensation Act, approved September 7, 1916, which provides for payment by the Commission of compensation to Federal employees for injury or death sustained in the course of employment; (2) the Longshoremen's and Harbor Workers' Compensation Act, approved March 4, 1927, which provides for supervision by the Commission of compensation payments by insurance carriers to covered workers for injury or death occurring upon the navigable waters of the United States (including any drydock) if not covered by a State law; and (3) the Longshoremen's and Harbor Workers' Compensation Act, as extended by Congress on May 17, 1928, to cover all private employment in the District of Columbia.

The Commission also administers two programs instituted since the start of the war and arising out of war activity: (1) The Longshoremen's and Harbor Workers' Compensation Act, as extended by Congress on August 16, 1941, to cover employees of Government contractors engaged in employment at military bases outside the United States; and (2) the act of December 2, 1942, providing (a) compensation benefits to employees of Government contractors and persons engaged by the United States under personal service contract outside continental United States whose injury or death results from a war-risk hazard, and (b) accrual of wages for any such employee held by the enemy, missing because of enemy action, or not returned to his home or place where he was employed because of failure of the United States or its contractors to furnish transportation.

Because of the great increase in covered employment, the work load of the Commission increased greatly during the war. The 1947 Budget is based on the expectation

that (1) the total new case load will decrease substantially; (2) there will be a significant decrease in loads under the Federal Employees' Compensation Act, reflecting the expected reduction in Federal employment; (3) work loads under the Longshoremen's and Harbor Workers' Compensation Act will show some decrease but will remain heavy; (4) loads and costs arising out of the war-risk hazard program will decrease greatly; and (5) the accrued wage payment program will be completed during fiscal year 1946. The amounts included in the Budget reflect these over-all decreases in work loads. Of the net decrease of \$9,447,000, excluding additional costs made necessary by recent pay legislation, the completion of the accrued wage payment program accounts for \$7,800,000.

#### UNITED STATES MARITIME COMMISSION

The 1947 Budget includes no estimate of appropriation for the United States Maritime Commission. Contract authority and cash already provided is sufficient to finance necessary activities throughout fiscal year 1947.

The Merchant Marine Act of 1936 declared a merchant marine to be "necessary for the national defense and development of \* \* \* foreign and domestic commerce." The act represented a compromise after 150 years of controversy, departing from previous legislation by accepting the principle of open subsidization of both construction and operation, regulated to prevent abuses. To administer the act, Congress created the United States Maritime Commission and entrusted it with broad discretionary authority to define and establish "essential" trade routes; to administer construction- and operating-differential subsidies; to purchase, construct, and operate vessels either directly or by contract if necessary; to train officers and seamen, and to establish working conditions, wages, and manning scales for inclusion in subsidy contracts; to provide ship-mortgage insurance; to regulate trade practices and prevent discrimination among shippers; and to promote both foreign trade and the employment of American vessels.

The Maritime Commission's principal wartime responsibility has been the building of ships. Its prewar functions of purchase, charter, operations, and seaman training were transferred to War Shipping Administration. No provision has been made in the 1947 Budget for return of these transferred responsibilities. Cash and contract authority are available, however, for construction of specialized vessels to round out the peacetime American merchant marine, for reconversion of vessels for return to owners, for the establishment of a reserve fleet, for the lay-up and maintenance of shipyard facilities, and for resumption of the operating-differential subsidy program under the Merchant Marine Act.

#### VETERANS ADMINISTRATION

The Veterans Administration furnishes to the veterans of all wars and of the peacetime Military Establishment services consisting mainly of medical and hospital care, the payment of pensions and compensation, the administration of Government life insurance, and a number of broad new programs for veterans of the present war, namely, vocational rehabilitation for disabled veterans; protection from loss of commercial insurance policies in accordance with the Soldiers' and Sailors' Civil Relief Act; the guaranty of loans to eligible veterans for the purchase of homes, farms, or business properties; the

provision of subsistence allowances, tuition, books, fees, and educational supplies to eligible veterans who wish to resume education interrupted by their entry into the armed services; and the payment of weekly readjustment allowances to veterans while seeking employment for a period after their discharge.

The surrender of Japan and mass demobilization of the armed forces has resulted in a tremendous increase in Veterans Administration requirements. There had been discharged from the armed forces by June 30, 1945, approximately 2,100,000 veterans of World War II. By June 30, 1947, it is estimated that this figure will exceed 14,000,000.

The 1947 estimate of appropriation totals \$4,934,623,500. However, the large number of discharges anticipated prior to June 30, 1946, will undoubtedly necessitate the obligation of a substantial portion of this amount in the fiscal year 1946, under the "immediately available" provision in the language of certain benefit appropriations.

In the field, hospital and medical activities will be expanded to meet the increased number of veterans returning as a result of the demobilization of the armed forces. It is anticipated that the average number of beds available in veterans hospitals and homes will be increased approximately 4,981 in 1947, bringing the average to 103,025 standard beds, excluding 11,255 emergency beds which the agency plans to discontinue to eliminate dangerous conditions due to overcrowding. Utilization of these facilities is expected to average 91.6 percent. As a result of a shortage of bed capacity, it will be necessary to hospitalize approximately 25,477 in other hospitals. Construction will also be undertaken in 1947 to provide another 13,422 beds. In addition, the out-patient activities of the hospitals and the medical activities at other field stations will be expanded to take care of an estimated 16,551,810 examinations and treatments. A new Division of Special Services will provide expanded recreational activities, a full-time chaplain service, improved library service, and an improved canteen service in all of the hospitals and homes of the Veterans Administration.

For fiscal year 1946, the total number of veterans (all wars) and dependents receiving compensation and pensions, including those receiving vocational rehabilitation, is estimated to be in excess of 2,400,000. By June 30, 1947, this figure is expected to grow to 2,990,000. World War II veterans constitute almost 2,000,000 of the 1947 figure. The estimated 1947 requirements of \$1,905,000,000 includes \$55,002,042 in increased pensions for the vocational rehabilitation program.

Approximately 17,500,000 applications for National Service Life Insurance had been approved by June 30, 1945, for an estimated \$135,000,000,000 of insurance. The average value per policy was \$7,718, and the average amount of insurance per life was \$9,227. The estimate for the National Service Life Insurance appropriation for 1947 reflects a sharp reduction in the rate of service-connected deaths and disabilities together with reduction in the amount of insurance in force as a result of insurance lapsed or reduced after discharge.

The "Readjustment benefits" appropriation provides funds for the loan guarantee, readjustment allowance, and education programs authorized by the Servicemen's Readjustment Act of 1944. The 1947 requirements are based on the estimate that approximately 500,000 loans to veterans will be guaranteed by the Veterans Administration during the 1947 fiscal year; an average of 1,100,000 will receive readjustment allowances (unemployment and



self-employed); and an average of about 500,000 will receive benefits under the education program.

In order to take care of the tremendous increase in load, the Veterans Administration is in process of a major reorganization, with heavy emphasis on decentralization of activities. Thirteen branch offices, to be strategically located throughout the United States and to operate under the direction of deputy administrators, are in process of establishment. These offices will supervise all suboffices and hospitals located in their respective geographic jurisdictions. It is planned to decentralize all National Service Life Insurance operations, including claims, and the adjudication of death pension claims to

these 13 offices, making them operating offices to this extent.

It is expected that contact offices (there are now about 400) will be increased to about 2,000 by June 30, 1947. These offices furnish information to veterans, take applications for benefits, and act as referral points from which veterans are referred to other local, State, and Federal agencies.

The central office, upon completion of the reorganization, will have the functions of formulating policies and procedures, advising and servicing subordinate units, and measuring and supervising performance throughout the organization.

## FEDERAL LOAN AGENCY

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### ESTIMATES OF APPROPRIATION

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NOTE.—The Government Corporation Control Act, Public Law 248, approved December 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring as a supplement to the regular Budget.

## FEDERAL SECURITY AGENCY

### Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
Annual appropriations:			
American Printing House for the Blind .....	\$115,000	\$115,000	-----
Columbia Institution for the Deaf .....	229,300	213,605	+\$15,695
Food and Drug Administration .....	4,096,500	2,932,400	+1,164,100
Freedmen's Hospital .....	921,000	796,750	+124,250
Howard University .....	4,399,500	1,280,575	+3,118,925
Office of Education .....	18,335,200	18,035,013	+300,182
Public Health Service .....	103,890,900	137,006,500	-33,115,600
Saint Elizabeths Hospital .....	2,592,000	5,442,665	-2,850,665
Social Security Board .....	561,731,800	512,861,599	+48,870,201
Office of Vocational Rehabilitation .....	12,392,100	8,686,888	+3,705,212
Office of the Administrator .....	5,776,400	5,143,884	+632,516
Total, annual appropriations, general and special accounts .....	714,479,700	692,514,884	+21,964,816
Permanent appropriations:			
Office of Education .....	9,550,000	9,550,000	-----
Total, general and special accounts .....	724,029,700	702,064,884	+21,964,816
<b>TRUST ACCOUNTS</b>			
American Printing House for the Blind .....	\$10,000	\$10,000	-----
Food and Drug Administration .....	9,710	9,710	-----
Public Health Service .....	111,000	111,060	-\$60
Saint Elizabeths Hospital .....	505,000	534,000	-29,000
Total, trust accounts .....	635,710	664,770	-29,060

### EXPLANATORY STATEMENT

#### AMERICAN PRINTING HOUSE FOR THE BLIND

The amount recommended for this institution located at Louisville, Kentucky, has been appropriated annually since 1937. This entire amount is used for the manufacture of braille books, phonograph records, and braille typewriters for free distribution to schools for the blind throughout the country. Financing of additional material produced for the blind is provided for by sales.

#### COLUMBIA INSTITUTION FOR THE DEAF

This institution provides instruction for deaf persons below the college level at Kendall School and in college subjects at Gallaudet College. The District of Columbia contributes to Kendall School for the education of students who are legal residents. Congress provides free scholarships to Gallaudet College for qualified students from the States and Territories. The 1947 estimate includes a small additional amount for increased personnel, repairs, alterations, heating equipment, and plans and specifications for building construction.

#### FOOD AND DRUG ADMINISTRATION

Needed increase in this regulatory activity was deferred during the war. The increase for enforcement activities in 1947 is needed not only to pick up this deferred expansion but to cope with many aggravated problems that have developed in the interim, such as deterioration in standards under wartime conditions and revival of imports. The appropriation for certification service is a new appropriation covering certification of penicillin in connection with recently enacted legislation. The certification of insulin and of coal tar colors, previously carried on under the enforcement operations appropriation, will now be financed under the certification appropriation. The entire appropriation for certification services will be covered by fees.

#### FREEDMEN'S HOSPITAL

This hospital renders medical and hospital care to Negroes, drawing its patients principally from the District of Columbia and adjacent counties in Virginia and

Maryland. It consists of a general medical and surgical unit of 402 beds (including 54 bassinets), a tuberculosis unit of 150 beds, and an out-patient department. The hospital is approved by the American College of Surgeons as meeting unconditionally its minimum standards, has a fully accredited school of nursing, and is approved by the Council on Medical Education and Hospitals of the American Medical Association for the training of interns and for residencies or fellowships. Freedmen's Hospital also is affiliated with the Howard University School of Medicine and serves as a teaching center for the medical students, in exchange for which the university provides medical and teaching staff for the hospital. The hospital derives funds from Federal appropriation and from direct payment by patients. The Federal Government is reimbursed by the District of Columbia for the care of indigent legal residents of the District. In 1947, the Government's net share in the cost of operation will be approximately 35 percent. The decrease of approximately 10 percent in the Government's share of the cost is due principally to completion of all items currently contemplated in connection with the program to rehabilitate the physical plant. A revised schedule of charges against pay patients, based on the cost of service rendered, is expected to increase revenues from this source. The increase in the amount of the Federal appropriation estimate for 1947 is to meet increased costs resulting from basic pay increases for employees. The estimates for the hospital are based on 85 percent utilization of the general hospital and 90 percent utilization of the tuberculosis annex.

#### HOWARD UNIVERSITY

Howard University is an institution of higher education which receives funds from the Federal Government for partial support of the maintenance and operation of undergraduate, graduate, and specialized training. Due to the rapid increase in the enrollment of the university, additional amounts are recommended for 1947 for personnel, repairs, alterations, and library books. An amount of \$154,800 is recommended for planning for several building projects and \$3,017,000 for the construction of four new buildings.

#### OFFICE OF EDUCATION

The Office of Education was created in 1867 to (1) collect and publish statistics and facts to show the condition and progress of education in the States and Territories, (2) circulate information regarding the organization and management of schools and the methods of teaching to aid in the maintenance of efficient State school systems, and (3) promote education. In addition, this Office administers grants for vocational education.

The first Federal statutes relating to land-grant colleges were enacted in 1862, and since 1890 the Federal Government has made appropriations for the support of these institutions in order to encourage work in the fields of agriculture, engineering and technology, and home economics. In addition to these grants to colleges, the Office administers Federal grants to the States for the promotion and support of vocational schools and classes for instruction in agriculture, trades and industry, distributive occupations, and home economics.

In the Budget for 1946 an amount of \$26,365,000 is allowed for grants for the development of vocational education and the endowment of colleges for agriculture and the mechanic arts. \$9,550,000 of the amount provided for these purposes is for permanent appropriations. A

substantial increase is recommended in the salaries and expenses appropriation for expanding and strengthening the regular Office of Education for the purpose of giving proper emphasis to all the various aspects of education.

#### PUBLIC HEALTH SERVICE

The programs of the Public Health Service may be grouped under major categories, as follows: General Public Health Activities (largely in cooperation with the States), Hospitals and Medical Care, Foreign Quarantine Activities, Research, Regulatory Work, Education and Training, and International Health Relations.

#### GENERAL PUBLIC HEALTH ACTIVITIES

These activities include a general program of assistance to States in expanding and improving throughout the Nation the various health services provided for through State and local health offices. They also include programs directed against specific diseases, which now include venereal diseases, tuberculosis, malaria, typhus, plague, dengue fever, and poliomyelitis.

In line with the enactment of the Public Health Service Act (42 U. S. C., ch. 6A) increasing the authorization of appropriations for general assistance to States, the estimate for this purpose for 1947 is \$19,420,000. This includes grants of \$18,000,000 and additional amounts for consultative services, demonstrations, industrial hygiene services, training, and administration. The wartime appropriation for assistance to States in health and sanitation activities in war areas is discontinued in 1947.

Of the programs directed against specific diseases, the appropriations for control of venereal disease, tuberculosis, and communicable disease are mainly comprehensive control programs. The estimate for control of venereal diseases, amounting to \$16,628,000, includes a substantial amount for grants to States and also includes continued operation of 54 rapid treatment centers. This part of the control program was inaugurated as a wartime measure and is continued as a part of the permanent control program. The program for control of tuberculosis is expanded to a total of \$7,994,000, including \$6,880,000 for grants to States and the remainder for administration, consultative services to the States, field studies, and radiology. The program for control of malaria and diseases of tropical origin, provided for in 1947 under the appropriation "Control of Communicable Diseases," is a directly operated control program in endemic areas. The special wartime appropriation for this activity in war areas has been discontinued. Activities under this same appropriation directed toward typhus, plague, poliomyelitis, diarrheal diseases, and dengue fever are less comprehensive in character and consist largely of demonstrations, field studies, consultative services to States, education, and training. Interstate quarantine activities included under this appropriation have been increased to \$80,000 in 1947.

The estimate for "Development of Health Facilities" approximately doubles the amount available in 1946 for cooperation with the States in the planning of a comprehensive program of construction of hospitals and health centers and of sanitation facilities, and for consultative services to the States on development and management of health facilities.

Health and sanitation activities of the Public Health Service also include inspectional, promotional, and survey work by the Sanitary Engineering Division under the appropriation for "Salaries and miscellaneous expenses."

## HOSPITALS AND MEDICAL CARE

*Marine hospitals, relief stations, and services to Coast Guard.* Marine hospitals and relief stations, operated by the Hospital Division, render medical, dental, and hospital care to beneficiaries of the Public Health Service as prescribed by law. Principal beneficiaries are merchant seamen and members of the United States Coast Guard. In 1947 it is anticipated that the hospital patient load and out-patient services will decrease approximately 8 percent, due principally to reduction in the size of the Coast Guard. A sanatorium is also operated for the care of leprosy patients. Hospital Division personnel furnish miscellaneous services to other Federal agencies, such as physical examinations of Civil Service recruits and services in connection with the establishment and operation of Federal employee health programs.

*Narcotic Hospitals.* The Division of Mental Hygiene operates two hospitals providing care for drug addicts and other mental patients. This division also conducts research into the nature and treatment of drug addiction and other psychotic conditions and provides clinical psychiatric services to the Juvenile Court, District of Columbia. Wartime conditions brought a sharp decline in drug addict patients and these hospitals were authorized to provide care for the overflow of mental patients from Saint Elizabeths Hospital. Navy mental patients are beneficiaries of Saint Elizabeths Hospital and have been cared for in these hospitals on a reimbursable basis. The 1947 Budget envisions a change in the composition, as well as a reduction, in the patient load. It is anticipated that there will be an upward trend in drug addiction and addict patients. A decline in other mental patients will result from reductions in the size of the Navy and administrative plans calling for the transfer of patients having veterans status to Veterans Administration hospitals.

Beginning July 1, 1945, activities of the Hospital and Mental Hygiene Divisions have been financed under the appropriation, "Hospitals and medical care, Public Health Service." The 1947 Budget provides increases to compensate for reductions in reimbursements; employee base pay increases; and the strengthening of management and budgetary procedures in the Hospital Division. These increases are partially offset by reductions in patient load.

## FOREIGN QUARANTINE ACTIVITIES

The Foreign Quarantine Service is responsible for preventing the introduction of dangerous quarantinable diseases, such as anthrax, cholera, leprosy, plague, psittacosis, smallpox, typhus, and yellow fever, into the United States. The workload of the Foreign Quarantine Service is expected to increase and the estimate for 1947 reflects this need as well as the need for replacement of services rendered during the war by Coast Guard personnel and restoration of services in foreign ports which were discontinued during the war.

## RESEARCH

Research activities are carried on mainly at the National Institute of Health and the National Cancer Institute at Bethesda, Md., at the Rocky Mountain laboratory at Hamilton, Mont., and at smaller laboratories in various locations. Provision for research is made mainly in the appropriations for the National Institute of Health and the National Cancer Institute, with some additional sums being provided under Control of Venereal Disease, Tuberculosis, and other appropriations. Estimates for

research are materially increased in 1947. In the estimate for the National Institute of Health, an item of \$1,734,000 is provided in 1947 for grants-in-aid for research. This is an extension of the research in the medical field inaugurated during the war through the Office of Scientific Research and Development. Also, in the appropriation for the National Cancer Institute, a substantial increase to \$500,000 has been provided for grants-in-aid for extended research in this field. In connection with research activities, the Public Health Service engages in the manufacture of vaccine for certain diseases, particularly yellow fever, typhus, and Rocky Mountain spotted fever. The volume of this production will decline in 1947 and facilities so released will be reconverted to other fields of research.

## REGULATORY WORK

The enforcement of the former Biologics Control Act, now incorporated as part F, title III, of the Public Health Service Act (42 U. S. C. 262, 263) involves control of the manufacture and sale of viruses, serums, toxins, and similar products, and is part of the activities of the National Institute of Health. No change is contemplated in 1947.

## EDUCATION AND TRAINING

Health education is principally provided for in the appropriation for "Salaries and miscellaneous expenses" under the Division of Public Health Methods but is also reflected in various operating programs of the Public Health Service as well as in expenditures by the States under grants-in-aid. Training of personnel for State and local health work is provided under the appropriation for "Assistance to States, general." Training of specialists is included in various appropriations, including those for venereal disease control, tuberculosis control, control of communicable diseases, and the National Cancer Institute. Provision is made in the 1947 estimates for the National Institute of Health and the National Cancer Institute for increased utilization of fellowships as a training device. In addition to the expenditure for training directly by the Public Health Service, it is expected that well over \$500,000 of grant-in-aid money will be spent by the States for training of personnel.

Under authority of Public Law 74, as amended, an appropriation is made for the training of nurses to ensure an adequate supply for the armed forces, governmental and civilian hospitals, health agencies, and war industries. The program authorized makes provision for tuition, books, uniforms, maintenance allowances for new enrollees for the first nine months, and stipends to students enrolled in approved schools of nursing and who have joined the United States Cadet Nurse Corps.

Upon determination that an adequate supply of nurses was ensured by the number of graduates and present enrollees under the program, \$15,557,000 was rescinded from the appropriation for fiscal year 1946 and recruitment of new students terminated on October 15, 1945.

The 1947 Budget provides for the continuance in training of an estimated 103,000 student nurses remaining in the program on July 1, 1946. About 36,000 of these students will graduate in fiscal year 1947. The balance remaining in the program will graduate in fiscal year 1948 and in the first half of fiscal year 1949.

## INTERNATIONAL HEALTH RELATIONS

The estimate for an Office of International Health Relations provides for continuation of the cooperative health program in Liberia inaugurated during the war under the

appropriation for "Health and sanitation activities, war and defense areas (national defense)" and for a small unit to carry on the responsibilities of the Public Health Service in international health relations.

#### SAINT ELIZABETHS HOSPITAL

This Government-operated institution renders medical and hospital care to mental patients. The hospital is reimbursed for patients received from the District of Columbia, the Veterans Administration, the Indian Service, and the United States Soldiers' Home. Direct beneficiaries, for whom no reimbursement is received, are principally patients from the armed forces, Federal criminals, American citizens adjudged insane in Canada, residents of the Virgin Islands, and foreign service officers and employees. The total patient load at Saint Elizabeths Hospital itself, estimated at 5,935 average patients per day for the fiscal year 1947, represents a decrease of approximately 16 percent when compared with the estimated load for fiscal year 1946. This reduction results from the adoption of a policy that active duty Navy patients will no longer be hospitalized in Saint Elizabeths Hospital. The Veterans Administration plans to transfer to veterans hospitals by June 30, 1946, patients at the hospital who are former members of the armed services and eligible for care at veterans hospitals.

On the average, an excess of approximately 773 patients per day will be cared for at the narcotic hospitals of the Public Health Service under authority of Executive Order 9012. This estimated load of 773 patients per day also anticipates a marked decline in these patients at these institutions as a result of rapid demobilization of the Navy.

The estimate for 1947 provides for the cost of hospitalization of all patients, whether at Saint Elizabeths Hospital or the narcotic hospitals of the Public Health Service under authority of Executive Order 9012.

#### SOCIAL SECURITY BOARD

In accordance with the provisions of the Social Security Act, the Board is responsible for administering the several programs which provide protection to the individual against economic insecurity. These programs are carried out through the Bureau of Old-Age and Survivors Insurance for the federally operated old-age and survivors insurance system and through the Bureaus of Employment Security and Public Assistance for the federally assisted State operation of unemployment compensation and public assistance. In addition to these major bureaus, the Board's consolidated operations include the immediate Offices of the Board, Central Administrative Services under the Office of the Executive Director, the Office of the Actuary, the Office of the Appeals Council, the Bureau of Accounts and Audits, the Bureau of Research and Statistics, the Informational Service, and 11 regional and 2 territorial offices. Representatives of the several bureaus are located in these offices so that effective service may be given to the State agencies in each region and for the supervision of over 400 old-age and survivors insurance field offices.

Sharp increases in the load of old-age and survivors claims, unemployment compensation claims, and in numbers of recipients of public assistance are being felt during the fiscal year 1946 following the surrender of Japan. These increases are expected to continue in fiscal year 1947.

#### CONSOLIDATED OPERATIONS AND MISCELLANEOUS EXPENSES

In addition to an increase in the single appropriation for miscellaneous expenses covering the entire Board commensurate with increase in program requirements, increases in salaries for the consolidated operations of the Board provide principally for additional staff in regional offices, central administrative services, research and statistics, and accounts and audits.

#### BUREAU OF OLD-AGE AND SURVIVORS INSURANCE

This Bureau carries out a program of social insurance designed to provide some replacement for lost earning power to aged workers who retire and to survivors of workers who die.

Its principal activities are (1) the recording of earnings of workers covered under the system, which earnings are subsequently used in determining the benefits to be paid; (2) development, adjudication, and payment of claims for benefits; and (3) the recertification of monthly payments to beneficiaries and the continuous maintenance of beneficiary rolls.

The number of persons receiving benefits under the insurance system grows larger each year and will continue to grow annually until the program reaches full maturity.

The number of workers qualifying for retirement increased rapidly during the war because of tremendous increases in employment opportunities for all classes and ages of workers. Many aged workers or survivors of deceased workers who otherwise might have filed for benefits have continued, for patriotic or economic reasons, in employment. More than three-quarters of a million aged workers otherwise entitled to benefits have not yet filed for such benefits. During 1947 it is anticipated that workers who have deferred their retirement will retire in increasing numbers because of superannuation or lack of available or suitable employment opportunities. Already a number of these workers are filing claims for benefits; during 1946 and 1947 claim workloads will increase to abnormally high levels. Benefit rolls likewise will increase more rapidly than in recent years.

Because the increased workload of the Bureau due to the heavy volume of retirements has necessitated a supplemental appropriation of \$1,766,625 for fiscal year 1946, the full effect of increased retirements is not reflected in a comparison between the 1947 Budget estimate and the 1946 appropriation.

#### BUREAU OF EMPLOYMENT SECURITY

The Bureau of Employment Security is that part of the Social Security Board responsible for administering title III of the Social Security Act, which provides for "Grants to States for unemployment compensation administration," and for discharging the Board's responsibility under the Federal Unemployment Tax Act of the Internal Revenue Code. Unemployment compensation is a system of payments for specified periods of time to unemployed workers who are eligible to receive benefits. The unemployment compensation program operates under State laws and through State administrative systems which vary in detail but meet minimum standards established by the Social Security Act. Benefits are paid from the proceeds of pay roll taxes collected by the States, deposited to their separate accounts in the special unemployment trust fund maintained in the United States

Treasury, and withdrawn as needed. Administrative costs of the State systems are financed by Federal grants.

Prior to September 17, 1942, the functions of the United States Employment Service, now in the Department of Labor, were performed by the Bureau of Employment Security. The State employment services and the State employment security agencies continue to perform services for each other, which are compensated for by the transfer of funds. A net transfer to the unemployment compensation program of approximately \$3,200,000 is estimated for the fiscal year 1947.

Claims for unemployment compensation increased sharply after the surrender of Japan, and the estimate for administrative grants for fiscal year 1947 reflects the increased administrative costs resulting from the dislocation of workers during the readjustment to the peacetime economic structure. Appropriations for grants to States of \$57,042,000 have been approved for 1946. It is estimated that \$48,045,000 will be required to finance the administrative costs of the unemployment compensation programs in 1947.

#### BUREAU OF PUBLIC ASSISTANCE

Under titles I, IV, and X of the Social Security Act, Federal grants are made to States for old-age assistance, aid to dependent children, and aid to the blind. Within limitations established under the Social Security Act and on the basis of plans approved by the Social Security Board, the Federal Government matches payments made by the States to needy individuals falling within these categories and pays part of the cost of administration of these programs. During the war period the trend in the number of recipients was generally downward. Beginning in the fiscal year 1946, however, the trend has been reversed and a continued rise is anticipated through the fiscal year 1947. The average amount of payment to individual recipients continues to rise. Owing to higher requirements to meet minimum need and to increased availability of States' funds, payments in some States have advanced to the point where, under the limitation of amount that may be matched, the Federal Government is contributing less than 50 percent. This is particularly characteristic of the program for aid to dependent children. The increase in the appropriation for grants in 1947 follows the indicated trend of required payments. The increase provided for salaries of the Bureau of Public Assistance will furnish additional staff to improve the quality as well as to increase the quantity of review of State operations, consultative services to States, and research.

#### OFFICE OF VOCATIONAL REHABILITATION

The Office of Vocational Rehabilitation was established in the Office of the Administrator on September 8, 1943, to carry out an expanded program of vocational rehabilitation authorized by the Vocational Rehabilitation Act Amendments of 1943. This legislation provides for the promotion of vocational rehabilitation of persons disabled in industry or otherwise and their return to civil employment. Payments are made to State agencies in accordance with plans approved by the Administrator to provide any service necessary to render a disabled individual fit to engage in remunerative employment.

#### OFFICE OF THE ADMINISTRATOR

The regular salary appropriations for this Office provide for the immediate Office of the Administrator, the Office of the General Counsel, and the Personnel Management and Service Operations Divisions. A small miscellaneous expense appropriation covers the requirements of the above offices and divisions.

Central appropriations for travel, printing and binding, and penalty mail to provide for the constituent units of the Agency are made to the Office. These estimates for 1947 are commensurate with program changes.

Apart from funds necessary to meet increased base pay costs, an increase in the estimate for the Office of the Administrator is provided to permit the establishment of a staff of technical experts in the fields of public finance, social science research, child welfare and family economics. For servicing the constituent units of the Agency, increases in estimates are likewise provided in the Office of the General Counsel, the Personnel Management Division, and Service Operations Division to meet the increased program and workload requirements of the constituent units, particularly the Public Health Service, the Food and Drug Administration, and the Social Security Board.

No estimate for the Office of Community War Services or for Temporary Aid for Enemy Aliens is provided for 1947 since these were war-related activities.

On September 19, 1945, the Procurement and Assignment Service was transferred by Executive Order 9717 from the War Manpower Commission to the Office of the Administrator, Federal Security Agency. Because of the limited time available after the transfer for the presentation of estimates of appropriation for this Agency, none is included in this document, but will be submitted as an amendment to the Budget at a later date.

## FEDERAL WORKS AGENCY

*Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL ACCOUNT</b>			
Office of the Administrator:			
Salaries and expenses.....	\$350,000	\$271,651	+\$88,349
Liquidation of Public Works Administration.....		(1)	
Penalty mail costs.....	29,000	25,767	+3,233
Public Buildings Administration.....	55,956,000	49,955,710	+6,000,290
Public Roads Administration.....	305,838,792	108,000,000	+197,838,792
Bureau of Community Facilities.....	2,000,000	51,366,210	-49,366,210
Total, general account.....	364,183,792	209,619,338	+154,564,454
<b>TRUST ACCOUNT</b>			
Office of the Administrator.....	\$700	\$4,200	-\$3,500
Public Roads Administration.....		20,000	-20,000
Total, trust accounts.....	700	24,200	-23,500

<sup>1</sup> \$8,454,163 made available by reappropriation of 1945 balance for 1946.

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

The Federal Works Agency deals with public works, not incidental to the normal work of other executive establishments, and administers Federal grants or loans to State and local governments or other agencies for the construction and planning of public works.

Under the general supervision and coordination of the Federal Works Administrator the Federal Works Agency handles public works through three constituent units, viz., Public Buildings Administration, Public Roads Administration, and Bureau of Community Facilities.

During the war, most of the normal peacetime programs and functions of the Agency have been held in abeyance. The estimates for the fiscal year 1947 reflect to a great extent the restoration of peacetime programs and activities.

#### OFFICE OF THE ADMINISTRATOR

The Office of the Administrator is responsible for the general supervision and coordination of the administration of all of the activities of the Agency. In addition to this general function, the final settlements of the affairs of the Public Works Administration and Work Projects Administration are handled in this Office.

In order to discharge these responsibilities, provision is made for technical representation at the staff level for each of the important administrative and program functions necessary to assist the Administrator in supervising and coordinating the work of the constituents and for the purpose of developing and establishing uniformity of policies and procedures throughout the Agency. The estimate for 1947 provides for the strengthening of the staff of this Office.

#### PUBLIC BUILDINGS ADMINISTRATION

This constituent unit performs functions related to Federal public buildings and sites in respect to construction; lease, purchase, and custody; planning and control of space; repair, preservation, maintenance, and management; communication services (for various Government agencies); and the administration of surplus real property.

During the period of national defense and continuing through the war emergency, construction and repair programs were limited to projects related to the war effort. Due to the surrender of Japan, this agency is terminating its war-related activities and is planning for the resumption of normal peacetime functions. Hearings were completed recently by the House Committee on Public Buildings and Grounds on H. R. 4276 which would authorize postwar building construction programs in and outside the District of Columbia. Provision for these programs is not included in this estimate.

The appropriation for general administrative expenses provides for administration of the functions summarized in the first paragraph. The increase in the estimate for 1947 provides principally for the salaries and expenses of additional personnel which will be required for supervising the expanded repair and preservation program described in the next paragraph.

The appropriation for repair, preservation, and equipment of public buildings outside the District of Columbia, involving some 5,000 buildings, provides for normal major items of alteration and repair necessary to keep buildings in usable and efficient operating condition and for accomplishing a portion of the extensive backlog of building maintenance which was deferred because of the war.



The appropriation for salaries and expenses for public buildings and grounds in the District of Columbia provides for the administration, management, protection, maintenance, and improvement of public buildings and grounds in the District and the area adjacent thereto. The operation includes both Government-owned and leased buildings and provides for the administration and operation of communications facilities for the use of other Government activities. The estimate contemplates the management of 280 buildings involving approximately 46,500,000 square feet of space, a reduction of 2,000,000 square feet in leased space operated in 1946. This estimate includes provision for progressive renovation and modernization of public buildings in the District of Columbia.

The appropriation for salaries and expenses for public buildings and grounds outside the District of Columbia provides for the administration, management, operation, maintenance, and protection of public buildings and grounds outside the District. The operation includes both Government-owned and leased buildings and provides for the administration and operation of communications facilities and space and related services serving other governmental activities. The estimate contemplates the management of approximately 220 buildings outside the metropolitan area of Washington, involving 19,100,000 square feet of space.

#### PUBLIC ROADS ADMINISTRATION

This constituent unit performs functions related to cooperative work with State highway departments and other agencies in the development and supervision of construction of an improved system of highways. All of the estimates of appropriations for the highway programs supervised by the Public Roads Administration represent cash required to liquidate obligations incurred under the authority of previously approved contract authorizations.

The estimates of appropriation provide for the resumption of peacetime highway construction. During the war period only those projects which contributed to the support of the war effort were approved for construction. War restrictions and limitations further curtailed normal reconstruction and maintenance work usually carried on by the State highway departments so that an expanded highway program is necessary to restore the highway systems that have deteriorated during the war and to resume new construction.

There is included in the regular estimates of appropriation for the first time an estimate for Federal-aid postwar highways authorized in the Federal-Aid Highway Act of 1944. The apportionment of the first postwar fiscal year authorization of \$500,000,000 was made January 6, 1945. House Concurrent Resolution 81, approved by the Congress October 2, 1945, released the full amount of this authorization for construction and provided that for the purpose of the Federal-Aid Highway Act of 1944 the first postwar fiscal year shall be the fiscal year ending

June 30, 1946. Programs under this authorization have been submitted providing for the improvement of 7,575 miles of highway. The estimate of \$175,000,000 provides for the anticipated cash requirements for the fiscal year 1947.

The unobligated balances of regular Federal-aid highway and grade-crossing funds authorized before the war amount to \$95,000,000. In addition to this amount available to the States for new projects, a total of approximately \$30,000,000 has already been allotted to projects which were deferred during the war. The deferred projects provide for the improvement of 1,600 miles of highway, the construction of 45 highway-railway grade crossing separations, and the installation of protective devices at 50 crossings. The active regular Federal-aid program, which at this time represents only urgent improvements in the strategic network of highways, provides for the improvement of 1,400 miles of highway, the construction of 51 highway-railway grade separations, and the protection of 91 highway-railway crossings. An estimate of \$108,000,000 is included in the budget to provide for the anticipated cash requirements for the fiscal year 1947.

The estimates of appropriations for Strategic Highway Network and Access Roads are for the purpose of paying the Federal share of the cost incurred by the States in the completion of the defense highway program authorized by the Defense Highway Act of 1941.

The Public Roads Administration is cooperating in the improvement of the Inter-American Highway from the southern border of Mexico to Panama City, a distance of 1,586 miles. About 450 miles of this section have been paved. Of the unpaved portion, about 800 miles are open to traffic the year round, about 160 miles are impassable in wet weather, and about 176 miles are impassable to traffic. During the past year steady progress has been made in grading sections that were either impassable or open only in dry weather, in widening narrow sections of otherwise suitable highway, in building bridges, and in making surveys for future work.

#### BUREAU OF COMMUNITY FACILITIES

This constituent unit, established by the Federal Works Administrator on January 1, 1945, administers programs assigned to the Agency in the field of public works which are not under the jurisdiction of the other two constituent units.

Since the establishment of this constituent unit, there have been assigned to it for administration and supervision the completion of the community facilities program, the execution of the public works advance planning program, and the program of public works in the Virgin Islands.

The estimate for Virgin Islands Public Works included in this budget provides for approximately a fifth of the \$10,028,420 program previously authorized for this purpose.

## NATIONAL HOUSING AGENCY

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### ESTIMATES OF APPROPRIATION

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NOTE.—The Government Corporation Control Act, Public Law 248, approved December 6, 1945, requires each wholly owned Government corporation to submit annually to the President for transmittal to the Congress a budget program or plan of operations. Because of the lateness of the passage of the act, the 1947 budget programs of the corporations will be submitted to the Congress in the spring as a supplement to the regular Budget.

## DEPARTMENT OF AGRICULTURE

### *Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
<b>Annual appropriations:</b>			
Office of the Secretary.....	\$1,838,500	\$1,450,000	+\$388,500
Cost of handling penalty mail.....	3,186,000	3,238,740	-52,740
Office of the Solicitor.....	2,264,000	1,860,000	+404,000
Office of Information.....	1,723,500	1,453,000	+270,500
Library.....	552,000	467,900	+84,100
Bureau of Agricultural Economics.....	4,553,000	3,630,000	+923,000
Office of Foreign Agricultural Relations.....	650,000	500,000	+150,000
Extension Service.....	23,475,850	19,396,850	+4,079,000
<b>Agricultural Research Administration:</b>			
Office of the Administrator.....	460,500	285,200	+175,300
Special Research Fund.....	1,193,000	1,088,000	+105,000
Office of Experiment Stations.....	7,895,700	7,459,183	+436,517
Bureau of Animal Industry.....	19,224,000	15,639,900	+3,584,100
Bureau of Dairy Industry.....	1,011,000	742,300	+268,700
Bureau of Plant Industry, Soils, and Agricultural Engineering.....	7,047,700	5,193,900	+1,853,800
Bureau of Entomology and Plant Quarantine.....	6,701,000	5,627,700	+1,073,300
Control of emergency outbreaks of insects and plant diseases.....	2,800,000	2,700,000	+100,000
Bureau of Agricultural and Industrial Chemistry.....	5,166,000	4,475,000	+691,000
Bureau of Human Nutrition and Home Economics.....	917,000	850,000	+67,000
White pine blister rust control.....	7,000,000	2,923,867	+4,076,133
Forest Service.....	38,251,500	28,365,500	+9,886,000
Forest roads and trails.....	36,214,222	9,918,778	+26,295,444
Emergency rubber project.....		(4)	
Soil Conservation Service.....	38,078,000	29,754,300	+8,323,700
Land utilization and retirement of submarginal land.....	1,453,000	1,087,300	+365,700
Water conservation and utilization projects.....	700,000	1,165,066	-465,066
<b>Production and Marketing Administration:</b>			
Conservation and use of agricultural land resources.....	270,000,000	234,658,000	-72,658,000
Sugar Act.....	56,000,000	48,446,000	+6,554,000
Marketing Services.....	9,487,100	6,552,400	+2,934,700
War Food Administration: Salaries and expenses.....		14,986,472	-14,986,472
Supply and distribution of farm labor.....	(4)	25,000,000	-25,000,000
<b>Farm Security Administration:</b>			
Loans, grants, and rural rehabilitation.....	24,000,000	22,357,264	+1,642,736
Farm tenancy: Salaries and expenses.....	2,804,000	2,500,000	+304,000
Water facilities, arid and semiarid areas.....	1,000,000	1,000,000	
Rural Electrification Administration: Salaries and expenses.....	5,000,000	3,850,000	+1,150,000
Farm Credit Administration: Salaries and expenses.....	7,584,000	526,000	+58,000
Farmers' crop production and harvesting loans.....	5,000,000	(10)	+5,000,000
<b>Total, annual appropriations.....</b>	<b>585,230,572</b>	<b>617,148,620</b>	<b>-31,918,048</b>

<sup>1</sup> In addition, balance of \$800,000 reappropriated.

<sup>2</sup> Balance of \$4,253,662 reappropriated.

<sup>3</sup> In addition, \$13,000,000 of the balance of 1944 appropriation for "Parity payments" reappropriated.

<sup>4</sup> The 1946 appropriation for this item, plus prior year balances, available to Dec. 31, 1946 (calendar year appropriation).

<sup>5</sup> In addition, balance of \$198,000 reappropriated.

<sup>6</sup> In addition, balance of \$331,965 reappropriated.

<sup>7</sup> In addition, \$4,569,300 available from "Farmers' crop production and harvesting loans."

<sup>8</sup> In addition, \$3,845,209 available from "Farmers' crop production and harvesting loans."

<sup>9</sup> In addition, balances of \$5,336,068 continued available; collections of principal and interest of \$18,118,000 also available.

<sup>10</sup> Balances of \$11,058,277 continued available; collections of principal and interest of \$16,663,000 also available.

Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946—Continued

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS—Continued</b>			
Permanent appropriations:			
Extension Service.....	\$4,704,710	\$4,704,710	-----
Forest Service.....	5,500,000	5,641,000	-\$141,000
Payments to counties from submarginal-land program, Farm Tenant Act.....	145,000	140,000	+5,000
Exportation and domestic consumption of agricultural commodities.....	<sup>11</sup> 118,000,000	114,274,626	+3,725,374
Total, permanent appropriations.....	128,349,710	124,760,336	+3,589,374
Total, general and special accounts, Department of Agriculture.....	713,580,282	741,908,956	-28,328,674
<b>CREDIT AGENCY ACCOUNTS—LIMITATIONS ON CERTAIN LOANS</b>			
Loans from Reconstruction Finance Corporation:			
Farm Security Administration:			
Loans, grants, and rural rehabilitation.....	\$67,500,000	\$67,500,000	-----
Farm tenancy.....	50,000,000	50,000,000	-----
Rural Electrification Administration:			
Loans and purchase of property.....	250,000,000	200,000,000	+\$50,000,000
Total, loans from Reconstruction Finance Corporation.....	367,500,000	317,500,000	+50,000,000
<b>TRUST ACCOUNTS</b>			
Cooperative work, Forest Service.....	\$2,000,000	\$2,000,000	-----
Production and Marketing Administration:			
Moisture content and grade determinations.....	1,771,029	750,000	+\$1,021,029
Indemnity fund, county associations.....	10,000	10,000	-----
Undistributed cotton price adjustment payments.....	500	500	-----
Expenses and refunds, inspection and grading of farm products.....	5,715,000	6,936,000	-1,221,000
Grading of agricultural commodities.....	675,000	660,000	+15,000
Farm Security Administration:			
Payments in lieu of taxes and for operation and maintenance of resettlement projects.....	150,000	400,000	-250,000
State rural rehabilitation corporation funds.....	6,000,000	6,500,000	-500,000
Liquidation of deposits, reserve for maintenance and repair, lease and purchase agreements.....		100	-100
Liquidation of deposits, lease and purchase contracts.....	60,000	150,000	-90,000
Miscellaneous contributed funds.....	100,000	100,000	-----
Return of excess deposits for reproduction of photographs, mosaics, and maps.....	1,100	1,000	+100
Unclaimed moneys of individuals whose whereabouts are known.....	200	200	-----
Total, trust accounts.....	10,482,829	17,507,800	-1,024,971

<sup>11</sup> In addition, balances of \$88,000,000 reappropriated.

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

The Department of Agriculture is charged with the responsibility for carrying on activities and programs concerned with agricultural research, credit, production, processing, and distribution in the United States and its possessions, and for the relationship of such activities and programs to those of other countries.

The demand for farm products will continue to be strong during the coming fiscal year. Not only will domestic consumption be at a high level, particularly if we are successful in maintaining a high national income, but foreign needs will be large. It is currently estimated that from 8 to 10 percent of the total United States food production may be exported in the calendar year 1946.

The special services of the former War Food Administration have been either discontinued or reincorporated in the Department of Agriculture. The continuing activities have been realigned chiefly along commodity lines in the new Production and Marketing Administration. The administrative services and programs now contemplated for 1947 are those which are essential for the maintenance of peacetime agricultural functions and the provision of an adequate supply of food and other agricultural commodities with a fair return to American farmers.

To carry out these objectives, appropriations aggregating \$713.6 million from general and special accounts are recommended for fiscal year 1947, as compared to \$717 million for 1946, exclusive of the calendar year appropriations for the farm labor supply program. An increase

of \$50 million in authority to borrow from the Reconstruction Finance Corporation is recommended for self-liquidating loans.

#### ADMINISTRATION AND SERVICE

This classification includes the Office of the Secretary and the staff offices. These offices, which provide essential services for the entire Department, include the Office of the Solicitor, Information, Personnel, Budget and Finance, Plant and Operations, and the Library. Included also are the Bureau of Agricultural Economics, the central economic research and statistical agency of the Department, and the Office of Foreign Agricultural Relations.

Postwar readjustment problems, the restoration of certain peacetime activities, and increases in certain agricultural programs have imposed added burdens at this level, and in the field of foreign agricultural relations it is necessary to develop information to serve as a basis for working out our international policies and cooperation. Substantive increases for these purposes of \$1 million have been recommended.

#### AGRICULTURAL RESEARCH, DISEASE, AND INSECT CONTROL

Included under this classification are the constituent agencies of the Agricultural Research Administration, the research activities of the Forest Service and the Soil Conservation Service, and the white pine blister rust control program.

Recognition has been given to the general curtailment of peacetime research activities during the war period, and increases are recommended for 1947 to restore in whole or in part those peacetime research projects which are considered most vital to our future economy. Among the increases proposed are funds for investigations in antibiotics, intensification of work on corn borer, studies of virus diseases affecting stone and citrus fruits, restoration of research in floriculture and ornamental plants to a prewar level, research on ways and means of increasing the production of legume seeds, and the raising of grants to States to the authorized maximum for State experiment stations. Allowance for an agricultural research program for Alaska also is recommended.

Increases are recommended for certain disease- and insect-control programs, including the eradication of tuberculosis and Bang's disease in animals; eradication of white pine blister rust; and control of the pink bollworm and gypsy moth.

#### EXTENSION ACTIVITIES

Grouped under this head are the appropriations for (1) the activities of the Extension Service, including grants to States; (2) technical assistance to soil conservation districts; (3) farm forestry; and (4) the programs of the Agricultural Adjustment Administration. Budget estimates for the fiscal year 1947 reflect a net reduction of approximately \$60 million, comprised principally of the elimination of the wartime flax production incentive project and other nonrecurring items and a decrease in the appropriation for the AAA conservation program, offset in part by an increase for Soil Conservation Service operations and an increase in grants to States for cooperative agricultural extension work. The decrease in Federal funds for the AAA conservation program is premised on progress being made in obtaining greater acceptance of

soil conservation practices by farmers and an increased sharing by them in the costs of these practices, so that the over-all program may continue at or above the current level.

#### PRODUCTION AND MARKETING

An increase of \$13.1 million is recommended for production and marketing activities, comprised of increases of \$6.5 million for administration of the Sugar Act, \$2.9 million for marketing services and regulatory work, and \$3.7 million for exportation and domestic consumption of agricultural commodities. Funds are provided to continue meat inspection at about the present level.

Estimates for the Commodity Credit Corporation and the Federal Crop Insurance Corporation will be presented to the Congress as amendments to the Budget for 1947 in accordance with the provisions of Public Law 248, Seventy-ninth Congress, approved December 6, 1945.

#### PUBLIC LAND AND FOREST MANAGEMENT

Under this head are grouped the activities and functions of the Forest Service (excluding research and farm forestry), Forest Roads and Trails, Land Utilization and Retirement of Submarginal Land, Water Conservation and Utilization projects, and Payments to States and school funds of certain percentages of receipts from national forest and land-utilization projects.

Budget estimates for 1947 provide for increased expenditures under this head for forest highway construction and road development which heretofore have been authorized. Provision has been made for renewal of the acquisition of lands for national forests, a program suspended during the war period. Increases also have been recommended for the protection and management of the national forests, the further development of land utilization projects, and for forest fire cooperation.

#### CREDIT ACTIVITIES

Under this category are included appropriation items and loan authorizations for the Farm Security Administration, Farm Credit Administration, Rural Electrification Administration, and water facilities and farmers' crop production loans.

Authorizations to borrow loan funds from the Reconstruction Finance Corporation have been increased from \$317.5 million to \$367.5 million, reflecting an increase of \$50 million in loan funds for the Rural Electrification Administration and maintenance of the existing level for rehabilitation and farm tenancy loans administered by the Farm Security Administration. The appropriations recommended provide for continuance of water facilities and farmers' crop production loans at the same level as in 1946.

The estimate for administrative expenses of the Rural Electrification Administration has been increased to reflect the increased loan authorization and growing balance of loans outstanding. Provision has been made to carry on the programs of the Farm Security Administration and the Farm Credit Administration in 1947 at about the 1946 level.

An estimate for the Federal Farm Mortgage Corporation will be presented to the Congress as an amendment to the Budget for 1947 in accordance with the provisions of Public Law 248, Seventy-ninth Congress, approved December 6, 1945.

## DEPARTMENT OF COMMERCE

### *Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provisions for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriation did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL ACCOUNTS</b>			
Office of the Secretary.....	\$7, 685, 000	\$2, 393, 725	+\$5, 291, 275
Bureau of the Census.....	33, 500, 000	7, 958, 000	+25, 542, 000
Office of Administrator of Civil Aeronautics.....	69, 508, 000	51, 090, 000	+18, 418, 000
Civil Aeronautics Board.....	2, 432, 000	1, 700, 000	+732, 000
Coast and Geodetic Survey.....	9, 255, 000	6, 450, 000	+2, 805, 000
Bureau of Foreign and Domestic Commerce.....	11, 670, 000	2, 500, 000	+9, 170, 000
Patent Office.....	6, 027, 000	5, 300, 000	+727, 000
National Bureau of Standards.....	5, 414, 000	3, 113, 000	+2, 301, 000
Weather Bureau.....	17, 845, 000	12, 540, 000	+5, 305, 000
Total, general accounts.....	163, 336, 000	93, 044, 725	+70, 291, 275
<b>TRUST ACCOUNTS</b>			
Bureau of the Census.....	\$186, 600	\$134, 000	+\$52, 600
Bureau of Foreign and Domestic Commerce.....	8, 450	15, 576	-7, 126
Patent Office.....	30, 000	30, 000	-----
Weather Bureau.....	-----	580	-580
Total, trust accounts.....	225, 050	180, 156	+44, 894

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

The 1947 Budget provides for general expansion of the activities of the Department of Commerce, particularly those functions directly related to the promotion of commerce and industry. Within the framework of a broad program of Federal cooperation with business, to achieve sustained high levels of production and employment, the various bureaus and offices of the Department must logically assume a key role. Funds have already been made available by the Congress for beginning in the current fiscal year the expansions needed in the Office of the Secretary and the Bureau of the Census. In the field of international trade operations additional facilities have been made available by transferring to the Department certain residual functions formerly carried on by the Foreign Economic Administration. The 1947 Budget contemplates the establishment of facilities for technological and management aids to business as well as general expansion of the Department's regulatory, fact-finding, and scientific services.

The Reconstruction Finance Corporation, funds for which were formerly estimated under this head, was transferred on February 24, 1945, to the Federal Loan Agency under the provisions of Public Law 4, Seventy-ninth Congress. Estimates for the Corporation will be presented to the Congress as amendments to this Budget later in

the year, along with estimates for other corporations which are subject to the Government Corporation Control Act (Public Law 248, 79th Cong., approved Dec. 6, 1945).

The Department comprises the following bureaus and offices, discussed separately hereafter in the same order: Office of the Secretary, Bureau of the Census, Office of Administrator of Civil Aeronautics, Civil Aeronautics Board, Coast and Geodetic Survey, Bureau of Foreign and Domestic Commerce, Patent Office, National Bureau of Standards, and Weather Bureau.

#### OFFICE OF THE SECRETARY

Appropriations for the Office of the Secretary cover the costs of over-all administration of the Department, program coordination, and essential services for the various bureaus and offices, including personnel supervision, budgetary control and business management, procurement of standard supplies and equipment, and duplicating services. The diverse character of functions now being performed by the constituent units of the Department and the proposed new and expanded activities for the fiscal year 1947 call for further strengthening of the management and coordinating facilities in the Office of the Secretary.

The major portion of the recommended increase for the Office of the Secretary is to cover the cost for the fiscal

year 1947 of a proposed Office of Technical and Scientific Services whose function would be to provide direct technological assistance to all segments of business, with emphasis upon the requirements of small business concerns. Services to be offered would include the dissemination of technical data covering new products and processes, particularly those developed during the war; industrial research and development within the Department and by contract with institutions of learning; and stimulation of inventions and technological improvement by private citizens.

#### BUREAU OF THE CENSUS

A vigorous program of Government cooperation with private business organizations to promote a healthy and stable national economy must be built upon a sound foundation of factual data regarding economic and social conditions. The responsibility for assembling the needed information in these areas falls logically upon the Bureau of the Census. Funds have been appropriated in the current fiscal year to begin a generally expanded program of monthly, quarterly, and annual reports showing business and industrial trends and to do the necessary preliminary work for a sample census of population. The 1947 Budget provides for carrying these projects forward on a full annual basis.

About half of the recommended increase for the Bureau of the Census is for a full Census of Business, last taken in 1939 and urgently needed by business and Government. The increase also contemplates a Census of Manufactures required by law to be taken every 2 years but suspended during the war. In addition to furnishing vital data for policy formulations by business and Government in the critical period immediately ahead, the full censuses of business and manufactures will provide the Bureau of the Census with essential bench-mark statistics for use in reporting current business and industrial trends.

#### OFFICE OF ADMINISTRATOR OF CIVIL AERONAUTICS

The Civil Aeronautics Administration is charged with promoting the development of civil aviation, including the establishment and maintenance of air navigation facilities, and enforcing the safety regulations promulgated by the Civil Aeronautics Board. Both of these responsibilities are now major activities of Government, and they will become of even greater significance to the national economy as the aviation industry adapts wartime developments to peacetime services.

At the present time there are approximately 39,000 miles of certificated airways in the United States. By the end of 1947 it is anticipated that more than 43,000 miles will be required. In order to insure safe operation over these airways and to promote even greater safety over existing airways the agency will need to establish and maintain emergency landing fields, communications facilities for the transmission of weather and traffic information, radio range stations, traffic control towers, and instrument-landing systems. Due to the rapidly advancing technology in this field, substantial gains are constantly being made in aviation safety, although this increased safety in the face of a rapidly expanding volume of service can be achieved only through an augmentation of total investment.

The postwar surge of aviation development will require the agency to expand its safety-regulation work. The issuance of certificates to airmen of all types and to aircraft and aircraft instruments, and the approval of speci-

fications for contemplated new models, are the principal types of activity that will be needed in this field. In 1947 the agency contemplates an increased number of foreign offices to insure, from the standpoint of safety, the international air operations of American carriers. A larger number of domestic offices are also contemplated as domestic aviation expands both in its commercial and private aspects.

In addition to these major functions—navigation facilities and safety—the agency engages in a variety of development and service activities designed to stimulate civil aviation. An airport service is maintained to advise various groups in connection with the construction and operation of airports. Developmental work of various kinds is undertaken to promote technological advancement, and in miscellaneous ways interest in aviation is stimulated. The agency also operates and maintains the Washington National Airport.

The 1947 estimates reflect an increase of about 45 percent over 1946 appropriations of which about one-third is necessary for increased costs resulting from recent pay legislation. The other increases are principally for the ultra-high frequency radio range program that has been underway for several years; the maintenance and operation of 110 traffic control towers, many of which will be taken over from the military services; and the planned program of expansion for safety work. Smaller increases are provided for the normal increase in maintenance work, research, and Washington National Airport.

#### CIVIL AERONAUTICS BOARD

The Civil Aeronautics Board functions as an independent agency, although within the administrative framework of the Department. The Board has broad authority in the economic regulation of civil air carriers, and in the safety field it is responsible for promulgating all safety regulations and for investigating aircraft accidents.

In 1947 it is anticipated that commercial aviation will expand greatly as it begins to reflect the lifting of wartime restrictions and the utilization of the technological developments of the past few years. This expansion is already making itself felt in all phases of the Board's work load and will reach a very high level in 1947. The 1947 estimates make provision for a widespread extension of the Board's activity into the field of international air transportation and a general acceleration of its work in the domestic field, both as to economic regulation and safety matters.

The 1947 estimates reflect an increase of 40 percent over the 1946 annual appropriation, of which almost one-fourth is necessary for increased costs resulting from recent pay legislation. The remaining \$500,000 is for expansion to meet mounting work loads.

#### COAST AND GEODETIC SURVEY

During the war the surveying and charting activities of the Coast and Geodetic Survey were in the main controlled by the operational needs of the Army and Navy. Moreover, normal survey operations along the coasts were hampered by the necessity for transferring several large vessels to the Navy. These circumstances, though unavoidable, have seriously interrupted the normal surveying and charting operations with the result that many nautical charts are in need of revision and the issuance of new charts, needed for coastwise navigation, has been retarded.

It is proposed that in the fiscal year 1947 the Coast and Geodetic Survey will resume its coastal survey work with

restored complements of vessels and commissioned officers. Due to wartime advances in the wages of seamen and other costs of vessel operation, however, the funds required will be nearly double the prewar amount.

The recommended increase includes provision for expanded aeronautical chart work commensurate with the expected opening of new civil air routes, both national and international. Provision is also made for increased geodetic surveys to meet the needs of other Federal agencies.

#### BUREAU OF FOREIGN AND DOMESTIC COMMERCE

The 1947 estimates contemplate a vigorous and comprehensive program of aids to business including the establishment of economic indicators for policy guidance and management determinations, the furnishing of market data and analyses of supply-demand and cost-price relationships, the provision of counseling services for veterans and others desiring to enter the field of small business, and the stimulation of domestic and foreign trade by direct promotional activities. Effectuation of this program will require considerable expansion of the Department's facilities at the seat of Government and a substantial increase in the number of field offices in the United States.

Executive Order 9630, effective October 20, 1945, transferred from the Foreign Economic Administration to the Department of Commerce functions relating to export control, technical industrial intelligence, the facilitation of trade, and the reporting of foreign transactions. Estimates of any funds required for continuation of the functions so transferred, will be presented later as an amendment to the 1947 Budget.

#### PATENT OFFICE

The Patent Office is now receiving new applications for patents at a rate in excess of 100,000 per year. This volume of applications represents an increase of nearly 25 percent over the prewar rate. The handling of the increased volume of new and amended applications is complicated by the fact that during the war a backlog of unprocessed applications accumulated as a result of depletion of the Patent Office professional staff and

limited availability of qualified replacements. This situation was recognized in the 1946 appropriation which provided for a substantial increase in the professional staff. The 1947 Budget provides for continuation of the staff at the level provided for in the current year's appropriation.

#### NATIONAL BUREAU OF STANDARDS

The normal functions of the National Bureau of Standards consists of testing materials for the public and for Government procurement agencies, establishing commercial standards and codes for safety and simplified practices, and conducting research in new products and industrial processes. During the war these activities were directed primarily toward military requirements and during the fiscal year 1947 certain military projects will be continued. It is expected, however, that more attention will be given to industrial applications of recent technological developments for civilian production. Increases recommended are principally for radio investigations, financed heretofore by the War and Navy Departments and other war agencies. The 1947 Budget contemplates that this work will be centralized at the National Bureau of Standards.

#### WEATHER BUREAU

The Weather Bureau operates the basic national system of meteorological observation stations for the United States and its territories, collects and analyzes observations, prepares weather and flood forecasts and warnings, bulletins, and climatological summaries for other Government agencies and private interests, particularly aviation, water-borne shipping, and agriculture. Expansion of the weather service has been due in large measure to the increased requirements for civil aviation. About two-thirds of the increase recommended for the fiscal year 1947 is to establish facilities on proposed new air routes and to expand the service on existing routes. The remainder of the increase contemplates extension of the river and flood forecasting service, restoration of ship weather service, suspended during the war, and specialized weather service for agriculture and industry.



# DEPARTMENT OF THE INTERIOR

## Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
<b>Annual appropriations:</b>			
Office of the Secretary.....	\$4,373,200	\$3,344,018.00	+\$1,029,182.00
Commission of Fine Arts.....	11,900	6,880.00	+5,020.00
Bonneville Power Administration.....	19,701,000	(?)	+19,701,000.00
United States High Commissioner to the Philippine Islands.....		<sup>3</sup> 278,900.00	-278,900.00
Office of Fishery Coordination.....		212,500.00	-212,500.00
Southwestern Power Administration.....	23,323,000	<sup>4</sup> 110,000.00	+23,213,000.00
Grazing Service.....	1,784,500	1,142,920.00	+641,580.00
General Land Office.....	3,634,700	2,587,554.69	+1,047,145.31
Bureau of Indian Affairs.....	<sup>5</sup> 41,393,515	<sup>6</sup> 27,338,905.00	+14,054,610.00
Bureau of Reclamation.....	<sup>7</sup> 163,554,055	<sup>8</sup> 116,816,150.00	+46,737,905.00
Geological Survey.....	<sup>9</sup> 13,131,000	7,665,360.00	+5,465,640.00
Bureau of Mines.....	<sup>10</sup> 20,231,400	<sup>11</sup> 17,429,710.00	+2,801,690.00
National Park Service.....	<sup>12</sup> 32,643,215	<sup>13</sup> 4,763,015.00	+27,880,200.00
Fish and Wildlife Service.....	<sup>14</sup> 12,508,275	<sup>15</sup> 7,639,325.00	+4,868,950.00
Government in the Territories.....	5,829,500	3,231,150.00	+2,598,350.00
<b>Total, annual appropriations.....</b>	<b><sup>16</sup> 342,119,260</b>	<b><sup>17</sup> 192,566,387.69</b>	<b>+149,552,872.31</b>
<b>Permanent appropriations, special accounts:</b>			
Grazing Service.....	525,000	525,000.00	-----
General Land Office.....	5,577,000	5,577,000.00	-----
Geological Survey.....	300	300.00	-----
Bureau of Mines.....	95,000	95,000.00	-----
Fish and Wildlife Service.....	85,000	83,948.00	+1,052.00
Government in the Territories.....	5,050,000	6,630,000.00	-1,580,000.00
<b>Total, permanent appropriations, special accounts.....</b>	<b>11,332,300</b>	<b>12,911,248.00</b>	<b>-1,578,948.00</b>
<b>Total, general and special accounts.....</b>	<b>353,451,560</b>	<b>205,477,635.69</b>	<b>+147,973,924.31</b>
<b>TRUST ACCOUNTS</b>			
Southwestern Power Administration.....		\$1,830,000.00	-\$1,830,000.00
Grazing Service.....	\$75,400	75,400.00	-----
General Land Office.....	112,000	112,000.00	-----
Bureau of Indian Affairs.....	8,244,200	8,046,600.00	+197,600.00
Bureau of Reclamation.....	1,358,300	1,390,300.00	-2,000.00
National Park Service.....	24,393	45,893.00	-21,500.00
Fish and Wildlife Service.....	117,700	117,300.00	+400.00
Government in the Territories.....	125,000	125,000.00	-----
<b>Total, trust accounts.....</b>	<b>10,056,993</b>	<b>11,712,493.00</b>	<b>-1,655,500.00</b>
<b>CONTRACT AUTHORIZATION</b>			
Bureau of Mines.....		\$15,000,000.00	-\$15,000,000.00

<sup>1</sup> In addition unobligated balances estimated at \$1,472,069 continued available.  
<sup>2</sup> In addition unobligated balances estimated at \$20,550,843 continued available.  
<sup>3</sup> In addition unobligated balances estimated at \$74,971 reappropriated.  
<sup>4</sup> In addition unobligated balances estimated at \$36,386 reappropriated.  
<sup>5</sup> In addition unobligated balances estimated at \$16,027 reappropriated and \$1,433,962 continued available.  
<sup>6</sup> In addition unobligated balances estimated at \$41,502 reappropriated and \$2,992,468 continued available.  
<sup>7</sup> In addition unobligated balances estimated at \$4,055,635 continued available.  
<sup>8</sup> In addition unobligated balances estimated at \$44,140,082 continued available.  
<sup>9</sup> In addition unobligated balances estimated at \$10,000 continued available.  
<sup>10</sup> In addition unobligated balances estimated at \$2,819,189 reappropriated.  
<sup>11</sup> In addition unobligated balances estimated at \$3,891,993 reappropriated and \$2,073,453 continued available.  
<sup>12</sup> In addition unobligated balances estimated at \$14,269 reappropriated and \$121,932 continued available.  
<sup>13</sup> In addition unobligated balances estimated at \$25,878 reappropriated and \$3,632,762 continued available.  
<sup>14</sup> In addition unobligated balances estimated at \$2,364,594 reappropriated and \$55,000 continued available.  
<sup>15</sup> In addition unobligated balances estimated at \$2,504,594 reappropriated and \$583,948 continued available.  
<sup>16</sup> In addition unobligated balances estimated at \$5,214,079 reappropriated and \$7,148,618 continued available.  
<sup>17</sup> In addition unobligated balances estimated at \$6,575,324 reappropriated and \$73,973,556 continued available, and excludes \$3,600,000 appropriated for Solid Fuels Administration for War, and \$25,000,000 appropriated for War Relocation Authority.

## EXPLANATORY STATEMENT

## OFFICE OF THE SECRETARY

The appropriations in this category finance the Office of the Secretary and his general staff, the Office of the Solicitor, the Divisions of Territories and Island Possessions, Petroleum Conservation, and Geography, and certain administrative divisions that serve all bureaus of the Department. Also included in this group are funds for soil and moisture conservation operations on public and Indian lands, for the contingent expenses of the Department, and for meeting the costs of penalty mail.

The annual appropriations recommended for these activities total \$4,373,200 and provide increases in every case except for penalty mail costs which are estimated to require \$96,000 less in 1947 than in 1946. The largest item of increase is for soil and moisture conservation operations which have been held to a minimum during the war period. Other increases anticipate an expansion of the program activities of the various bureaus and offices in the Department.

## COMMISSION OF FINE ARTS

The Commission of Fine Arts renders advice to Congress and the executive agencies of the Government on fine arts matters in the fields of architecture, sculpture, painting, and landscape architecture. The annual appropriation of \$11,900 recommended for 1947 includes increases to cover travel expenses of the unpaid members of the Commission, to provide for refilling a position in the office of the secretary to the Commission, and for miscellaneous expenses.

## BONNEVILLE POWER ADMINISTRATION

This Administration was created by the Bonneville Project Act of 1937 for the purpose of transmitting and marketing surplus power generated at the Bonneville Dam, Oreg., which was completed in December 1943. By Executive Order 8526, dated August 26, 1940, the Administration was given the responsibility for marketing the power generated at Grand Coulee Dam. By departmental order issued pursuant to the Hungry Horse Dam Act (Pub. Law 329, 78th Cong.), the Administration was designated to market power to be generated at the proposed Hungry Horse Dam project in Montana, and it is expected that it will be designated the marketing agent for power to be produced at the Willamette Valley project, Oreg., which has been authorized by Congress. In addition, the Rivers and Harbors Act (Public Law 14, 79th Cong.) provides that power generated at the McNary Dam project and at the Snake River navigation and power project shall be marketed by the Secretary of the Interior, in accordance with existing laws covering the disposition of power generated at the Bonneville Dam.

The Administration constructs, maintains, and operates electric transmission lines, substations and other facilities and structures for transmitting electric energy for sale to existing and potential markets, for the exchange of electric energy, and for the interconnection of the Federal projects with other systems now or hereafter constructed.

Revenues of the Administration from the sale of electric energy during the fiscal year 1945 were \$22,903,282. During the fiscal year 1946, on the basis of present conditions, it is estimated that revenues will be approximately \$18,197,000. The revenues for fiscal year 1947 are estimated at \$16,148,000, reflecting the adjustment of loads from a war to peacetime basis.

The present transmission system consists of 2,766 circuit miles of transmission lines, ranging upward to 230,000 volts, and 56 substations. Extensions and additions to be completed during the fiscal year 1946 will increase the number of circuit miles to 3,000 and the number of substations to 68. Upon completion of the 1947 program, it is estimated that 3,600 circuit miles of transmission lines will have been energized and 82 substations will be in operation. The construction program for the fiscal year 1947 is expected to require \$16,973,069. For operation and maintenance of the electric system and appurtenant facilities and for the marketing of power, it is estimated that \$4,200,000 will be required.

## HIGH COMMISSIONER TO THE PHILIPPINE ISLANDS

Anticipating that on or before July 4, 1946, the Philippine Islands will be recognized as a separate and self-governing nation pursuant to existing law, no appropriation is recommended for the Office of the United States High Commissioner to the Philippine Islands for the fiscal year 1947.

## OFFICE OF FISHERY COORDINATION

The Office of Fishery Coordination was created in 1942 to aid the fishing industry in solving its manpower and supply problems during the war period, in order to maintain the supply of sea food at the highest possible level. The agency was terminated on October 29, 1945, by an Executive order of that date; hence no appropriation is recommended for 1947.

## SOUTHWESTERN POWER ADMINISTRATION

The Southwestern Power Administration was established in 1943 by departmental order issued pursuant to Executive Orders 8944, 9353, 9366, and 9373 to perform duties assigned to the Secretary of the Interior with respect to the Grand River Dam project in Oklahoma, the Norfolk Dam project in Arkansas, and the Denison Dam project in Oklahoma and Texas. By these orders, the Administration is charged with completing the construction of and operating the Grand River Dam project and marketing electric energy generated at that project and the surplus electric energy generated at the Norfolk and Denison Dam projects, constructed and operated by the Corps of Engineers.

Pursuant to the Flood Control Act of December 22, 1944 (58 Stat. 887), the Administration has been designated by the Secretary of the Interior as the marketing agent for surplus electric power and energy generated at projects under the control of the War Department in Louisiana, Arkansas, southern Missouri, southeastern Kansas, most of Oklahoma, and eastern Texas.

It is expected that the Grand River Dam project will be returned to the State of Oklahoma during the fiscal year 1946. This project was constructed with PWA funds made available on a loan and grant basis to the Grand River Dam Authority, an agency of the State of Oklahoma. The project was taken over by the Federal Government in November 1941 and has been operated under a trust fund consisting of receipts derived from the sale of electric power and energy generated at the project.

The estimates for the 1947 appropriations will permit interconnecting Norfolk and Denison Dams with Pensacola Dam and with the authorized Bull Shoals and Table

Rock projects of the War Department and providing electric service to south Missouri, northwest Arkansas, and to municipalities and REA projects in southeastern Oklahoma and in northeastern Texas.

#### GRAZING SERVICE

The Grazing Service is responsible for the protection, management, and rehabilitation of approximately 142 million acres of Federal range lands embraced in 60 grazing districts established under the provisions of the Taylor Grazing Act of June 28, 1934, as amended, in 10 Western States. The program includes the regulation of range use, fire protection and prevention on range lands, and construction and maintenance of range improvements such as fences, trails, stock-watering devices, and fire-control structures.

Recommended annual appropriations for 1947 total \$1,784,500. That sum includes increases to provide more adequate administration of grazing districts, to improve the fire protection service, to conduct range-capacity surveys, and to make plans and surveys for and to construct range improvements.

#### GENERAL LAND OFFICE

The General Land Office surveys the public domain in 11 Western States and Alaska, and handles all negotiations in the leasing or allotment of these lands under laws designed to insure proper development of their coal, oil, gas, and other mineral resources. Among its other functions are fire suppression, timber management, and regulation of grazing on the public domain outside of grazing districts.

Annual appropriations aggregating \$3,634,700 are recommended for the General Land Office for 1947. The principal items of increase included in that sum are for expanding the staff in the central office to handle a large backlog of work and an increase in the current work load, for accelerating original surveys and resurveys of the public domain, for improving the management and protection of the timber resources on the public lands, and for making surveys and investigations to effect a greater conservation and use of public domain resources in the United States and Alaska.

#### BUREAU OF INDIAN AFFAIRS

The main objectives of the Bureau of Indian Affairs are the economic rehabilitation of the Indian wards of the United States and the assurance to them of opportunities enjoyed by other racial groups in the fields of education, health, cultural freedom, and self-government. More than 350,000 Indians in the continental United States and 32,000 Eskimos, Aleuts, and Indians in Alaska come within the jurisdiction of the Bureau.

Among the functions performed by the Bureau of Indian Affairs are the operation of approximately 400 day and boarding schools and the supervision of the education of Indian children attending public and private schools; the operation of hospitals, sanatoria, and infirmaries, and medical, dental, and public health nursing service to Indians in their homes and at clinics; the administration of about 46,000,000 acres of forest and grazing land; the maintenance of an extension service, the principal objectives of which are to encourage the use of Indian lands by Indians and to effect the use of improved farming and livestock practices by Indian farmers and livestockmen; the administration of a credit system; the construction, operation, and maintenance of irrigation systems; the

maintenance of law and order on Indian reservations and the performance of social service work; the administration of large sums held in trust for individual Indians and Indian tribes; and the construction and maintenance of buildings, utilities, and roads.

Annual appropriations aggregating \$41,393,515 are recommended for the Bureau of Indian Affairs for 1947. The major increases included in that total are for the construction of roads, buildings, and utilities; the extension of irrigation systems; the classification of positions held by Indians, in order to bring them under the Classification Act; additional personnel required by continuous service operations affected by the 40-hour week; an expansion of the agricultural extension service and of the health program; improving the management and protection of timber and range resources; an addition to the revolving loan fund; the acquisition of land for Indian use; and an expansion of services rendered to Indians and other natives of Alaska. These increases are necessitated in large measure by an anticipated return to the reservations of Indians who departed therefrom during the war period for service in the armed forces or employment in war industries.

To simplify the appropriation structure of this Bureau numerous consolidations are proposed which reduce the number of appropriations and tribal fund authorizations from more than 100 to less than 50.

#### BUREAU OF RECLAMATION

The objectives of the Bureau of Reclamation concern the conservation of land and water resources; the transformation, through irrigation, of desert lands into productive farms; the protection, through adequate water supplies, of established agricultural economy from the adverse effects of recurring droughts in the semiarid regions; and the stabilization of the livestock industry at a high level through providing the means of growing feed and forage crops. In company with these major purposes is the function of creating facilities for generation of hydroelectric power, land drainage, control of floods, improvement of navigation, silt control, regulation of stream flow, provision of municipal water supplies, and the incidental development of recreational areas and wildlife refuges. The responsibilities of the Bureau include the planning, construction, and operation of these multipurpose facilities which must be completely coordinated with facilities already built or planned to be constructed in the future, either by the Bureau of Reclamation or other agencies, so that the water resources may be used most beneficially. The activities of the Bureau are carried on in the 17 Western States.

The 1947 Budget provides funds for surveys and investigations, preparation of reports, plans, and specifications, economic studies, and land use analysis, and includes the amount of \$11,000,000 for general investigations, \$2,150,000 specifically for the Missouri River Basin, and \$500,000 specifically for the Colorado River development. The increase of \$5,580,000 in 1947 will provide for work necessary to conduct investigations on a basin-wide scale with the view to developing a shelf of worthwhile projects, construction of which could be undertaken at an accelerated rate, when and if needed, to aid in stabilizing the construction industry.

The scope of activities of the Bureau has been extended from year to year so that to the present time 57 irrigation projects or divisions of projects have been completed, of which 33 have been turned over to the water users for operation and maintenance. No Federal funds will be

required for these latter projects. In the fiscal year 1947, the Bureau will operate and maintain the remaining 24 projects. During 1946, 2,719,000 acres were irrigated from Bureau facilities and 632,800 acres were irrigated by Bureau forces, and in 1947 it is estimated that this acreage will increase to 2,886,000 and 664,200, respectively. Operation and maintenance costs of power systems are financed from power revenues within limitations established in the appropriations for the particular project. Energy generated at Bureau plants in fiscal year 1946 will approximate 13.2 billion kilowatt-hours and is estimated at 12.3 billion kilowatt-hours in 1947. Operation and maintenance estimates and limitations from all sources total \$5,946,700 for fiscal year 1947, compared to \$4,508,197 made available in 1946. The increase is due largely to maintenance work deferred during the war.

Funds available for construction totaled \$147,427,213 for the 1946 fiscal year. The estimates for 1947 for construction are intended to provide funds to permit the Bureau to continue its normal program, resumption of which was financed by the First Deficiency Appropriation Act of 1946. The aggregate amount of \$139,000,000 for 1947 contemplates construction work on 27 projects suspended or curtailed during the emergency and on three projects to be initiated during 1946. The major construction items in the 1947 program consist of \$30,000,000 for Columbia River Basin, \$25,000,000 for Central Valley of California, \$15,000,000 for Colorado-Big Thompson project, \$15,000,000 for Davis Dam, and \$18,693,600 for Missouri River Basin.

#### GEOLOGICAL SURVEY

The Geological Survey is primarily concerned with the natural resources of the United States. It investigates the geology of the United States, and conducts research in geologic and related chemical and physical problems; makes topographic, base, and other maps of the United States, separate States, and special regions; investigates the quantity, distribution, mineral quality, availability, and utilization of the surface and underground water supplies of the United States; classifies the public lands as to their mineral and water resources, and furnishes technical data for the administration of public-land laws; supervises the technical phases of operations on public lands under leases, licenses, and permits; and investigates the mineral resources and production of Alaska, and surveys and maps the Territory's geology and topography. The investigative and engineering activities of the Geological Survey are distributed among five major units—the Geologic, Topographic, Water Resources, Conservation, and Alaskan Branches.

The recommended annual appropriations for the Geological Survey total \$13,131,000. That sum includes substantial increases for topographic mapping, geologic surveys, and water investigations. Topographic quadrangle maps supply much of the basic data needed for such projects or activities as flood control, drainage, irrigation, soil conservation, river navigation, highways, railroads, transmission lines, pipe lines, tunnels, airports, television and radar towers, and large industrial developments. In view of the number of large public works projects that have been authorized or are under consideration by Congress, it is essential that the topographic mapping program be accelerated in order that data required in the planning and construction of such projects may be available to the agencies responsible for their prosecution.

The depletion of our known deposits of critical and essential minerals during the war period demands that

prompt steps be taken to inventory the Nation's mineral resources, including an appraisal of the remaining undiscovered mineral reserves. Less than 10 percent of the country has been mapped geologically on scales adequate to meet present needs, and many of the maps covering the Eastern States are obsolete. The increase recommended for geologic surveys will enable the Geological Survey to accelerate the mapping program and facilitate the search for new sources of mineral raw materials needed for peacetime industrial operations and for the establishment of reserves to meet national defense requirements.

Water for municipal supplies, irrigation, power, process uses in industry, inland navigation, and other purposes has reached the limits of the supply available in many sections of the country. Large increases in the use of water for intense and localized war activities have hastened the exhaustion of many water supplies. As the limits of supply are approached, reliable water information becomes increasingly essential for planning new and operating old developments, and for adjudicating rights. The increase recommended for water investigations will enable the Geological Survey to expand its cooperative program with States and municipalities, to supply basic water data to Federal agencies concerned with reclamation, flood control, and water utilization problems, and to make water-resource studies of national interest.

#### BUREAU OF MINES

The Bureau of Mines is engaged in scientific and technological research concerning mining. It has two basic objectives—conservation of minerals through increased efficiency in their mining, preparation, and use, and conservation of human life through safe methods of operating mines and plants.

Annual appropriations aggregating \$20,231,400 are recommended for this Bureau for 1947. The major increases included in that total are for the construction and equipment of an anthracite research laboratory authorized by a special act of Congress; the investigation and development of domestic minerals other than fuels; oil, gas, and coal investigations; expenses of mining experiment stations; metallurgical research in pilot plants; and the compilation and economic analysis of data required by the mining industry.

The serious depletion of the Nation's deposits of high-grade minerals, including coal and petroleum reserves, during the war period compels a dependence on lower grade ores until new sources of raw materials are discovered. With funds provided for national defense purposes, the Bureau of Mines has been engaged in developing new methods and processes for the economic mining and utilization of these lower grade deposits. Much progress has been made in that direction but a considerable amount of work remains to be done. The total appropriations recommended for 1947 include funds for continuing these essential programs at a level somewhat below that maintained during the war.

Other increases recommended for 1947 provide for some expansion in the safety work of the Bureau of Mines and in the fuel economy service rendered to other Federal agencies, for extraordinary repairs and improvements to its central experiment station at Pittsburgh, Pa., and for financing on a full-year basis a program initiated during the current year concerned with helium utilization and research.

There is also included in the recommended appropriations the sum of \$7,000,000 for the continuation of the research and development work directed toward the pro-

duction of synthetic liquid fuels from coal, oil shale, agricultural and forestry products, and other substances. This program, which is to extend over a period of 5 years, was authorized by Public Law 290, approved April 5, 1944.

#### NATIONAL PARK SERVICE

The National Park Service is responsible for the administration, protection, maintenance, and operation of some 170 areas of the national park system and 20 other areas and projects. These areas contain more than 22 million acres of federally owned lands with 4,500 miles of roads, 6,600 miles of trails, and about 3,700 buildings and other improvements.

War conditions caused a decline in visitation to National Park Service areas from a high of around 21 million in 1941 to a low of 6.9 million in the travel year ended September 30, 1943. As visitation decreased, appropriations were reduced, and the Service was placed essentially on a custodial basis. Services normally provided for the benefit of tourists were eliminated. Following the surrender of Japan, visitation to all areas increased, even though the travel season was drawing to a close. Unrestricted availability of gasoline and tires can be expected to increase visitation next summer by several hundred percent over 1945.

The amount recommended for the National Park Service for 1947 is \$32,643,215. Included in that sum is an increase of \$22,400,000 for the construction and maintenance of roads, trails, and parkways, all such work, except maintenance, having been suspended for the duration of the war. Another \$2,500,000 is provided for the construction of facilities required for administration of the areas or the accommodation of visitors. The remaining increases are to permit the Service to return to normal operations, including service to visitors, winter sports in some areas, planning for future development, and the acquisition of lands and water rights.

#### FISH AND WILDLIFE SERVICE

This Service is responsible for the conservation and development of our fish, bird, game, and other wildlife resources. To this end it operates fish cultural stations, fish screens, and wildlife refuges; it enforces conservation laws regarding fisheries and wildlife; it protects the salmon and other fisheries in Alaska and the seals on the Pribilof Islands; and it conducts technological and economic research designed to aid the fishing industry and the fur trade.

The total annual appropriation recommended for 1947 is \$12,508,275. The increase included in that sum is spread generally throughout the Service. It includes,

among other things, the recommissioning of certain of its vessels returned from military service, expansion of enforcement activities in the Alaskan fisheries, extension, on a cooperative basis, of the control of predatory animals and injurious rodents, the maintenance of new areas established as wildlife refuges, and the conduct of river basin studies in cooperation with other agencies planning for the construction of dams, reservoirs, and related works. The principal items of increase, however, are for Federal aid in wildlife restoration, \$2,000,000, and for the acquisition in California of land to be set aside as a wildlife management area, \$750,000. This latter amount will match a like amount appropriated by the State legislature for a cooperative undertaking to reduce crop damage by birds, particularly in the rice fields of California.

#### GOVERNMENT IN THE TERRITORIES

This group of appropriations provides for activities of our territorial governments—Alaska, Hawaii, and the Virgin Islands—financed out of the Federal Treasury. It does not cover the operations in Alaska of the several constituent units of the Department.

A total of \$5,829,500 is recommended for this group of annual appropriations for 1947. Funds are recommended for legislative expenses in both Alaska and Hawaii. The major item of increase is for the construction and maintenance of roads, bridges, and trails in Alaska. An initial appropriation of \$2,300,000 is recommended for the construction of highway projects estimated to cost approximately \$10,000,000. The projects are deemed essential to the further development of the Territory. Funds are recommended for surveys and plans for future highway construction. Included in the estimate also is \$1,000,000 for continuation of the reconstruction and improvement of the Richardson Highway.

#### PERMANENT APPROPRIATIONS AND TRUST ACCOUNTS

In addition to the annual appropriations described above, permanent appropriations aggregating \$11,332,300 and trust accounts aggregating \$10,056,993 are recommended for the Department of the Interior for 1947. Of the total for trust accounts, \$8,244,200 represents trust funds received in the Federal Treasury and credited to Indian tribes or bands under numerous acts of Congress; many of these acts also specify the disposition of these moneys, including such purposes as per capita distribution to the Indians, operation of Indian lumber mills, payment of attorneys' fees, and insurance on tribal property. The other large group of trust fund appropriations is that dealing with the Bureau of Reclamation, for which \$1,358,300 is recommended for 1947.

## DEPARTMENT OF JUSTICE

### *Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
Legal activities and general administration.....	\$21,253,650	\$20,137,610	+\$1,116,040
Federal Bureau of Investigation.....	28,700,000	35,829,000	-7,129,000
Immigration and Naturalization Service.....	25,035,000	22,472,400	+2,562,600
Federal Prison System.....	21,782,400	16,550,000	+5,232,400
Total, general and special accounts.....	96,771,050	94,989,010	+1,782,040
<b>TRUST ACCOUNTS</b>			
Immigration and Naturalization Service.....	\$10,000	\$10,000	-----
Federal Prison System.....	2,950,000	2,950,000	-----
Total, trust accounts.....	2,960,000	2,960,000	-----

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

The Department of Justice represents the Government in legal matters and renders advice and opinions upon request of the President and the heads of executive departments. The work of the Department also includes the activities of the United States district attorneys and marshals in the 93 judicial districts, and the operations of the Federal Bureau of Investigation, the Immigration and Naturalization Service, and the Federal Prison System.

#### LEGAL ACTIVITIES AND GENERAL ADMINISTRATION

This section of the estimates consists of the legal and administrative offices and divisions. The offices of the Attorney General, the Solicitor General, the Assistant to the Attorney General, the Assistant Solicitor General, the Pardon Attorney, Board of Immigration Appeals and Board of Parole have been consolidated in 1947 under a new appropriation title, "Salaries, Office of the Attorney General, etc.", to provide a simplified budget and administrative flexibility for these units. This section also provides for the Administrative Division, and other divisions handling tax, criminal, claims, antitrust, customs, land, and other legal matters. The War Division is eliminated, the few permanent functions being transferred to permanent divisions. The estimates for this section total approximately 5 percent over 1946 appropriations, without providing for 1946 costs of recent pay legislation. A substantially increased work load is reflected in larger estimates for the Tax and Claims Divisions, and a decreased work load by a smaller estimate for the Lands Division.

Material reductions have been made in the estimates for the Criminal Division, which primarily reflect improved methods and organization, and in the cost of penalty mail;

#### FEDERAL BUREAU OF INVESTIGATION

This Bureau throughout the war period has had responsibility for investigating activities relative to espionage, sabotage, war frauds, selective service violations, and similar matters. Except for war frauds, the number of investigations in this group is expected to decline further. This decline will be partially offset by an increase in investigations relating to war frauds and other criminal and civil matters. The regular and national defense estimates are merged for 1947 and are approximately 20 percent under the total of appropriations for 1946, without providing for 1946 costs of recent pay legislation.

#### IMMIGRATION AND NATURALIZATION SERVICE

The Alien Enemy Detention program, which required approximately 15 percent of the 1946 appropriations, is eliminated. It is expected that all alien enemy internees will be removed from the country during 1946. This saving is largely offset by increased provisions for border inspection and patrol activities required to cope efficiently with rapidly increasing international traffic, including air travel. Improved procedures relating to the control of resident aliens are to be continued and further developed. The estimate is approximately 11 percent over 1946 appropriations, without providing for 1946 costs of recent pay legislation.

## FEDERAL PRISON SYSTEM

Estimates for this section exceed appropriations for 1946 by approximately 31 percent, without providing for 1946 costs of recent pay legislation. Provision is made

for a continuance of the upward trend in prison population; certain construction, alterations, and repairs at existing institutions; and a limited staff to plan construction anticipated in future years. The Board of Parole is transferred to the office of the Attorney General.

## DEPARTMENT OF LABOR

*Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL ACCOUNTS</b>			
Office of the Secretary.....	\$6,949,600	\$5,796,013	+\$1,153,587
Bureau of Labor Statistics.....	4,335,000	3,634,196	+700,804
Children's Bureau.....	30,055,900	56,365,510	-26,309,610
Women's Bureau.....	234,000	172,580	+61,420
Wage and Hour Division.....	5,052,000	3,804,670	+1,247,330
Total, general accounts.....	46,626,500	69,772,969	-23,146,469
<b>TRUST ACCOUNT</b>			
Office of the Secretary.....	\$250,000	\$250,000	-----

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

The act of March 4, 1913, creating the Department of Labor established the purpose of the Department "to foster, promote, and develop the welfare of the wage earners in the United States, to improve their working conditions, and to advance their opportunities for profitable employment."

The reduction in the 1947 estimates for the Department as a whole is accounted for principally by the decrease in the estimate for grants to States for emergency maternity and infant care, due to the estimated decline in the number of men in the four lowest pay grades of the armed services. Exclusive of grants to States, the estimates provide an increase in administrative expenses from \$14,383,000 appropriated in 1946 to \$17,833,500 in 1947, an increase of \$3,450,500. The principal increases provided are for (1) expansion of the plant inspection program of the Wage and Hour Division and the litigation work of the Solicitor's Office under the Fair Labor Standards Act; (2) additional inquiries by the Bureau of Labor Statistics into problems of labor productivity, labor relations, off-site employment created by construction programs, and foreign labor conditions; (3) studies by the Children's Bureau of postwar problems of juvenile delinquency and youth employment, and expansion of its field staff working with the States on the grant programs; and (4) general upgrading and reclassification of positions and additional conciliators in the United States Conciliation Service.

Executive Order 9617 dated September 19, 1945, transferred the United States Employment Service, the National War Labor Board, and the Retraining and Reemployment Administration to the Department of Labor. Because of their changing programs and problems arising out of their integration within the Department of Labor, no estimates for these agencies are submitted at this time.

An amendment to the Budget covering their activities will be submitted at a later date.

#### OFFICE OF THE SECRETARY

The Office of the Secretary provides general supervision and policy direction over the activities of the Department. In addition to the immediate Office of the Secretary, the activities financed from this appropriation include administrative staff functions, such as the Office of the Solicitor, the library, and the division of information, and the operating functions of the Division of Labor Standards and the United States Conciliation Service.

The Division of Labor Standards assists industry, labor, and the States in improving, developing, and administering labor laws, and sponsors official activities aimed at improving working conditions of employees. This division operates as a clearinghouse of information for State labor departments, and in this capacity conducts national and regional conferences at which labor law administrators, workers, employers, and interested public agencies exchange views upon proper labor standards and administrative methods. It engages in Nation-wide industrial accident prevention campaigns, formulates standards for the improvement of factory safety and health, and prepares technical bulletins for the guidance of management and labor in the handling of labor relations in the plant.

The United States Conciliation Service acts for the Secretary of Labor under section 8 of the organic act of 1913 which provides that "the Secretary of Labor shall have power to act as mediator and appoint commissioners of conciliation in labor disputes whenever in his judgment the interests of industrial peace may require it to be done." Under Executive Order 9017 (Jan. 12, 1942) and the War Labor Disputes Act (July 25, 1943), if the Conciliation Service is unable to adjust a labor dispute interfering with



national defense or war production, the Secretary of Labor may certify the dispute to the National War Labor Board for determination. Since the War Labor Board voted in November 1945 to terminate its existence, no new disputes have been certified to the Board. Until other machinery is established, the Conciliation Service is the principal instrument for carrying out the Federal Government's policy of voluntary assistance to the parties in labor disputes, supplementing collective bargaining as the primary method of maintaining sound and harmonious industrial relations.

#### BUREAU OF LABOR STATISTICS

The Bureau of Labor Statistics since 1888 has been charged with the statutory duty "to acquire and diffuse among the people in the United States useful information on subjects connected with labor in the most general and comprehensive sense." It collects, analyzes and publishes statistical and other relevant information concerning wages, hours of labor, employment, earnings, wholesale and retail prices, cost of living, building construction, the effect of technological improvements upon labor and employment, industrial accidents, and related subjects. The statistical series and economic studies produced by the Bureau constitute indispensable data for legislators and other Federal officials concerned with formulating national policies relative to the well-being of the national economy.

#### CHILDREN'S BUREAU

The Children's Bureau concerns itself with all activities pertaining to the welfare of children and child life, and develops standards of legislation and administrative practice designed to improve and promote the welfare of mothers and children. It administers those provisions of the Fair Labor Standards Act which prohibit and

regulate child labor under certain conditions and ages. It administers grants to States under title V of the Social Security Act for the improvement of maternal and child health services, services for crippled children, child welfare services, and for the national defense program of maternity and infant care for wives and children of men in the four lowest pay grades of the armed services.

#### WOMEN'S BUREAU

The Women's Bureau formulates standards and policies to promote the welfare of wage-earning women, improve their working conditions, increase their efficiency, and advance their opportunity for profitable employment. The work of this Bureau has increased in importance during the war because of the number of women engaged in war production, many of whom may remain in the labor market. There is urgent need during the postwar period for information and advice to women workers, their employers, and the States as to maintenance of minimum standards of female employment, new work opportunities, and techniques of adjustment to peacetime labor requirements.

#### WAGE AND HOUR DIVISION

Under the Fair Labor Standards Act of 1938, the Wage and Hour Division enforces the wage and hour provisions applying to employees engaged in interstate commerce or in the production of goods for interstate commerce. This division also administers the Walsh-Healey Public Contracts Act of 1936, which requires the recipients of Government supply contracts of \$10,000 or more to operate upon a 40-hour basic workweek with overtime beyond that time, and to maintain specified standards for child labor and safety and health.

## NAVY DEPARTMENT

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### ESTIMATES OF APPROPRIATION

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NOTE.—Detailed schedules of obligations for the fiscal years 1945 and 1946 and the estimates of appropriation for the fiscal year 1947 will be submitted to the Congress in the spring of 1946 as heretofore. However, the summary financial statements include an estimate of total naval appropriations and expenditures for the fiscal year 1947 as well as for the fiscal year 1946.

## POST OFFICE DEPARTMENT

*Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>Annual appropriations:</b>			
Post Office Department, Washington.....	\$7,160,800	\$5,814,590	+\$1,346,210
<b>Postal Service, field operations: Under the—<sup>1</sup></b>			
Postmaster General.....	182,000	198,000	-16,000
Chief Inspector.....	6,182,500	5,067,125	+1,115,375
First Assistant.....	855,028,390	669,424,390	+185,604,000
Second Assistant.....	312,911,000	292,350,900	+20,560,100
Third Assistant.....	11,361,000	9,688,000	+1,673,000
Fourth Assistant.....	105,413,500	76,027,000	+29,386,500
<b>Total, Postal Service, field operations.....</b>	<b>1,291,078,390</b>	<b>1,052,755,415</b>	<b>+238,322,975</b>
<b>Total, annual estimate or appropriation.....</b>	<b>1,298,239,190</b>	<b>1,058,570,005</b>	<b>+239,669,185</b>
Anticipated supplemental appropriation.....		1 219,706,832	-219,706,832
<b>Total estimated appropriation.....</b>	<b>1,298,239,190</b>	<b>1,278,276,837</b>	<b>+19,962,353</b>
Estimated postal revenue.....	1,300,000,000	1,300,000,000	
<b>Estimated excess of estimated revenues over estimated appropriations (surplus).....</b>	<b>1,760,810</b>	<b>21,723,163</b>	

<sup>1</sup> Total supplemental estimates of appropriation required for 1946 amount to \$221,153,363. Estimated savings in certain appropriations in 1946 totaling \$1,446,531 have been deducted from the estimated total supplemental appropriations required for 1946 to account for the estimated surplus on an appropriation basis of \$21,723,163.

### EXPLANATORY STATEMENT

#### PROGRAM

As a result of nonwar activities being restricted to a minimum during the war, and shortages resulting from the war, the Postal Service during that period was reduced in many respects below an efficient operating level. The restoration of full service to the public as soon as possible is now contemplated. Consistent with that purpose, additional amounts have been included for personnel and equipment.

Transportation services between this country and foreign countries which were handled by war agencies without expense to the Post Office Department have been or will soon be returned to private operators. An additional amount for this service is included.

Under the act of July 6, 1945 (Public Law 134), sweeping changes were made in the salary structure of Postal Service field personnel, causing a continuing increase in work for the Department and the Inspection Service. Further, some 20,000 postal workers were placed on a fixed salary basis at a substantial increase in cost.

#### POSTAL REVENUE

Under rates established by the Congress the Post Office Department handles mail and performs certain special services for the public on a prepaid basis. In addition

to service rendered to the public, certain important services are provided to other departments and agencies of the Federal Government for which the Post Office Department is reimbursed in a few cases.

Public use of the postal facilities reached its peak in 1945 when \$1,314 million of postal revenue was recorded. It is expected that the reduction of personnel in the armed services will effect a very considerable decrease in the use of the mails which will not be entirely replaced by the expanded use of the mails by business. The original estimate for 1946 was \$1,331 million which has now been revised to \$1,300 million based upon the continuation of present postage rates.

It is anticipated that the postal revenue for 1947 will be \$1,300 million which again is based upon the postage rate structure presently in effect. While no increase in revenue is estimated it is expected that there will be some changes in the use of the various classes of mail. It is also expected that there will be an increasing demand on the part of business and the public for faster and broader service.

#### POSTAL EXPENDITURES

The volume of work performed is governed by public demand. In addition, services provided to other departments and agencies of the Federal Government are on a

similar basis. Expenditures for the Postal Service generally reflect significant changes in the use of its facilities and the volume of work, but they are not directly and proportionately affected by changes in the volume of revenues received.

The revised estimate for 1946 includes a \$221 million additional amount to provide principally for the increased cost of pay legislation and some increases in postal business not anticipated at the time that the annual appropriation was made for that year. This will increase the original amount provided for 1946 by 17.5 percent.

The estimate of \$1,298 million for 1947 is \$20 million above the revised estimate for 1946. This is an over-all net increase of 1.6 percent.

While this net increase is not significant percentage-wise with relation to expenditures, some important purposes are served by it. Additional employees are provided for in the Department and the Inspection Service for permanent increases in workload and the reduction of the

workweek; \$10 million additional is included so that the First Assistant Postmaster General can begin the work of restoring services in post offices; nearly \$1 million is added for increases in claims for money orders more than 1 year old and to provide additional stamped envelopes; over \$6 million is included to provide for 5,780 new trucks which will allow replacement of all vehicles over 15 years old; \$1 million is included for stamp-vending and postage-metering devices; and a miscellany of increases totaling about \$6 million are included to provide for increased cost and use of services and supplies throughout the Postal Service.

A significant decrease of \$4 million occurred in the estimate for the Second Assistant Postmaster General who has the general responsibility for transportation of mail. This saving results after allowing for an increase of over \$6.6 million for Domestic Air Mail Service and is attributed to a large extent to the reduction of mail volume caused by the return of members of the military services.

### SUMMARY OF OPERATIONS

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>I. POSTAL REVENUE:</b>			
Ordinary postal revenue.....	\$1,243,000,000	\$1,243,200,000	\$1,246,777,067
Money-order revenue.....	45,000,000	43,300,000	46,671,435
Revenue from postal-savings business.....	12,000,000	13,500,000	20,791,630
Total postal revenue (schedule 1).....	1,300,000,000	1,300,000,000	1,314,240,132
<b>II. OBLIGATIONS:</b>			
Post Office Department, Washington.....	7,160,800	6,747,272	6,048,510
Postal Service, field operations.....	<sup>1</sup> 1,299,022,904	<sup>2</sup> 1,284,672,515	1,159,111,504
Total obligations.....	1,306,183,704	1,291,419,787	1,165,160,014
Less: Reimbursement from other departments and agencies for nonpostal obligations.....	6,174,550	11,524,950	13,561,971
Total postal obligations (schedule 2).....	1,300,009,154	1,279,894,837	1,151,598,043
<b>III. TOTAL POSTAL REVENUE COMPARED WITH NET TOTAL POSTAL OBLIGATIONS:</b>			
Surplus.....		20,105,163	162,642,089
Deficit.....	9,154		
<b>IV. MEANS OF FINANCING:</b>			
Postal revenue.....	1,300,000,000	1,300,000,000	1,314,240,132
General funds of U. S. Treasury:			
1. Grant to cover estimated deficiency in postal revenue.....	9,154		
2. General-fund appropriations for other departments and agencies transferred to Post Office Department for nonpostal services performed.....	6,174,550	11,524,950	13,561,971
Total funds available.....	1,306,183,704	1,311,524,950	1,327,802,103
Less: Total obligations.....	1,306,183,704	1,291,419,787	1,165,160,014
Accrued postal surplus to be paid into general funds.....		20,105,163	162,642,089

<sup>1</sup> Includes obligation in 1947 of prior year balances as follows:

- (a) \$1,767,412 Balances Due Foreign Countries.
- (b) \$2,552 Indemnities, International Mail.

<sup>2</sup> Includes obligation in 1946 of prior year balances as follows:

- (a) \$1,500,000 Balances Due Foreign Countries.
- (b) \$118,000 Indemnities, Domestic Mail.

ANALYSIS OF NET CHANGES IN ACCOUNT WITH THE GENERAL FUND OF THE UNITED STATES TREASURY ON ACCOUNT OF ALL YEARS

	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>WITHDRAWALS FROM GENERAL FUND:</b>			
Grant to Post Office Department to cover deficiency in postal revenue:			
Current fiscal year .....	\$9,154		
Prior fiscal years .....			\$649,768.53
Total withdrawals from general fund .....	9,154		<sup>2</sup> 649,768.53
<b>PAYMENTS TO GENERAL FUND:</b>			
Postal surplus deposited to general fund:			
Current fiscal year .....		\$20,105,163	150,000,000.00
Prior fiscal years .....		<sup>1</sup> 12,642,089	38,102,579.00
Total postal surplus deposits .....		32,747,252	<sup>2</sup> 188,102,579.00
Net repayments to general fund appropriations in excess of withdrawals credited to Post Office Department .....			<sup>2</sup> 162,869.74
Total payments to general fund .....		32,747,252	188,265,448.74
Net payments to general fund .....	<sup>3</sup> 9,154	32,747,252	187,615,680.21

<sup>1</sup> Payment in 1946 of portion of 1945 surplus of \$162,642,089.  
<sup>2</sup> Reported in U. S. Treasury daily statement for June 30, 1945.  
<sup>3</sup> Withdrawal from general fund.

SUPPORTING SCHEDULE No. 1  
 POSTAL REVENUES

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Audited, fiscal year 1945
<b>I. Ordinary postal revenues:</b>			
Post Office Department, miscellaneous receipts (post route map sales) .....			\$3,120
Field Service:			
Sales of postage stamps and other stamped paper .....	\$864,200,000	\$910,900,000	953,769,719
Second-class postage paid in money .....	30,000,000	26,800,000	25,285,506
First-, second-, third-, and fourth-class postage paid in money under permit .....	335,000,000	290,200,000	252,317,966
Reimbursement, postage and registry fees, authorized by Public No. 634, 49 Stat. p. 1396, approved June 3, 1936 .....			1,900
Box rents .....	9,800,000	11,600,000	11,032,977
Miscellaneous receipts:			
Collections from Government departments or agencies for mailings accepted without prepayment .....	400,000	400,000	1,244,363
All other sources including "dead letters" .....	800,000	800,000	815,725
Foreign mail transit service .....	2,600,000	2,400,000	2,099,264
Fines and penalties .....			46,796
Second-class application fees, act of July 7, 1932 .....			46,081
Nonmetered application fees, act of July 7, 1932 .....	200,000	100,000	113,650
Total ordinary postal revenues .....	1,243,000,000	1,243,200,000	1,246,777,067
<b>II. Money-order revenues:</b>			
Domestic and international fees, etc. ....	30,000,000	32,500,000	39,457,193
Postal note fees .....	3,300,000	2,000,000	397,905
Unpaid money orders more than 1 year old .....	11,700,000	8,800,000	6,816,337
Total money-order business .....	45,000,000	43,300,000	46,671,435
<b>III. Interest and profit, Postal Savings System .....</b>			
	12,000,000	13,500,000	20,791,630
Total revenues .....	1,300,000,000	1,300,000,000	1,314,240,132

SUPPORTING SCHEDULE No. 2  
TOTAL POSTAL OBLIGATIONS

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>GENERAL MANAGEMENT</b>			
General administration:			
Departmental salaries:			
Office of Postmaster General.....	\$335,000	\$317,581	\$281,092
Office of Budget and Administrative Planning.....	53,600	43,550	39,626
Office of Solicitor.....	170,000	146,805	135,521
Office of Purchasing Agent.....	67,800	67,774	65,992
Bureau of Accounts.....	544,000	471,531	337,924
Office of Chief Inspector.....	393,000	370,302	343,309
Other expenses:			
Inspection service.....	6,127,500	5,767,150	5,548,916
Contingent and miscellaneous expenses.....	160,000	167,870	141,890
Travel expenses, Postmaster General and assistant postmasters general.....	3,000	3,000	1,378
Losses and indemnities.....	2,608,552	2,373,750	2,105,484
Total general administration.....	10,462,452	9,729,313	9,001,132
Financial administration:			
Salaries, Office of Third Assistant Postmaster General.....	1,183,000	1,105,000	988,904
Manufacture and distribution of stamps and stamped paper.....	7,402,000	7,211,000	6,561,631
Unpaid money orders more than 1 year old.....	1,595,000	1,190,000	772,958
Total financial administration.....	10,180,000	9,506,000	8,323,493
Total general management.....	20,642,452	19,235,313	17,324,625
<b>POST OFFICE SERVICES</b>			
General administration:			
Salaries, Office of First Assistant Postmaster General.....	964,600	932,258	813,905
Compensation to postmasters.....	75,000,000	76,460,000	72,538,505
Compensation to assistant postmasters.....	12,011,000	11,603,077	11,212,373
Total general administration.....	87,975,600	88,995,335	84,564,783
Operations:			
Post office clerks.....	413,022,000	406,685,097	353,514,611
Mail delivery services.....	346,749,400	341,567,022	310,610,941
Contractual services.....	4,803,990	4,487,990	3,933,100
Other operating expenses.....	3,442,000	3,425,359	5,250,445
Total operations.....	768,017,390	756,165,468	673,309,097
Total post office services.....	855,992,990	845,160,803	757,873,880
<b>TRANSPORTATION OF MAILS</b>			
General administration:			
Salaries, Office of Second Assistant Postmaster General.....	774,000	767,016	651,881
Operations, domestic:			
Railway Mail Service.....	91,528,000	96,440,400	86,280,428
Railroad transportation.....	138,238,000	146,823,974	144,682,704
Air Mail Service.....	50,000,000	42,598,564	35,606,400
Star-Route Service.....	21,400,000	20,307,696	18,581,700
Powerboat service.....	1,737,000	900,000	488,802
Total operations, domestic.....	302,903,000	307,070,634	285,640,034
Operations, foreign:			
Foreign mail transportation.....	5,000,000	3,017,154	364,437
Air mail transportation.....	5,000,000	4,836,000	5,116,697
Balances due foreign countries.....	1,767,412	1,500,000	1,403,009
Total operations, foreign.....	11,767,412	9,353,154	6,884,143
Total transportation of mails.....	315,444,412	317,190,804	293,176,058
<b>SERVICES AND SUPPLIES</b>			
General administration:			
Salaries, Office of Fourth Assistant Postmaster General.....	659,800	607,585	516,354
Operations, services:			
Vehicle service.....	36,950,000	31,678,000	21,718,192
Equipment shops.....	2,664,000	2,480,000	3,019,756
Public building operations.....	45,236,300	43,380,062	39,297,864
Pneumatic-tube service.....	608,700	614,100	585,724
Rent, light, power, fuel, and water.....	12,825,000	12,196,000	11,146,257
Total operations, services.....	98,284,000	90,348,162	75,767,793

SUPPORTING SCHEDULE No. 2—Continued  
TOTAL POSTAL OBLIGATIONS—Continued

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
SERVICES AND SUPPLIES—continued			
Operations, supplies:			
Printing and binding .....	\$1,856,000	\$1,750,000	\$1,728,415
Post office stationery, equipment, and supplies.....	6,384,000	5,240,170	4,816,534
Transportation of equipment and supplies.....	745,500	362,000	291,748
Total operations, supplies.....	8,985,500	7,352,170	6,836,697
Total services and supplies.....	107,929,300	98,307,917	83,120,844
Grand total postal budget, estimated obligations.....	1,300,009,154	1,279,894,837	1,151,495,407
Claims for damages, act of Dec. 28, 1922.....			+3,697
Comptroller General adjustments for losses and contingencies.....			+98,939
Grand total accrued postal obligations.....	1,300,009,154	1,279,894,837	1,151,598,043

## DEPARTMENT OF STATE

*Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946*

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
Annual appropriations:			
Office of the Secretary of State.....	\$13,823,400	\$11,512,200	+\$2,311,200
Foreign Service.....	<sup>1</sup> 53,177,300	<sup>2</sup> 61,438,800	-8,261,500
International obligations.....	<sup>3</sup> 24,704,400	<sup>4</sup> 17,188,314	+7,516,086
Total, annual appropriations.....	91,705,100	90,139,314	+1,565,786
<b>TRUST ACCOUNTS</b>			
Miscellaneous trust accounts.....	\$6,655,000	\$6,645,000	+10,000
Foreign service retirement and disability fund.....	<sup>5</sup> 1,522,800	<sup>5</sup> 1,522,800	-----
Total, trust accounts.....	8,177,800	8,167,800	+10,000

<sup>1</sup> In addition, unobligated balances of prior year appropriations estimated at \$665,868 continued available in 1947.

<sup>2</sup> In addition, unobligated balances of prior year appropriations estimated at \$890,151 continued available in 1946.

<sup>3</sup> In addition, unobligated balances of prior year appropriations estimated at \$1,196,103 continued available in 1947.

<sup>4</sup> In addition, unobligated balances of prior year appropriations estimated at \$2,137,999 continued available in 1946.

<sup>5</sup> Includes transfer from general account above of \$922,800.

### EXPLANATORY STATEMENT

#### GENERAL STATEMENT

The Department of State is the principal agency of Government responsible under the President for determining our foreign policy and conducting our foreign relations. While the more vital decisions on foreign policy are made by the President, negotiations with foreign countries, including specific measures for the protection of American interests, the promotion of friendly relations between the United States and other countries, and the conduct of the voluminous correspondence with our diplomatic missions abroad and with accredited representatives of foreign powers in this country are administered by the Department of State. Continued expansion and improvement of the Department is necessary to permit the participation of this country in measures designed to insure a peaceful world.

Numerous international activities of the Office of War Information, the Office of Inter-American Affairs, the Foreign Economic Administration, the Office of Strategic Services, and the Army-Navy Liquidation Commissioner were transferred by Executive order to the Department following the cessation of hostilities, and will be modified and programmed on a peacetime level. Time has not permitted the preparation of 1947 estimates for the performance of these functions. Furthermore, estimates for certain regular activities of the Department which are closely allied with the transferred functions have been deferred. An amendment to this Budget, to be submitted later in this fiscal year, will present the requirements, on

an integrated basis, for those activities for which estimates have been deferred.

#### OFFICE OF THE SECRETARY

An appropriation of \$13,823,400 will be required for the geographic offices (American Republic Affairs, European Affairs, Far Eastern Affairs, Near Eastern and African Affairs), and the following functional offices: Transport and Communications Policy, International Trade Policy, Financial and Development Policy, Special Political Affairs, Public Affairs, Departmental Administration, Budget and Finance, Foreign Service, and Controls. Moderate expansion is planned in the Office of Special Political Affairs, which handles the bulk of the planning and operations in connection with international organizations, and in the functional offices concerned with administrative and economic affairs.

#### FOREIGN SERVICE

The Foreign Service of the United States is the instrument by which the Secretary of State maintains permanent representation abroad in the discharge of his responsibility to the President for the conduct of the foreign relations of this country. Since VE- and VJ-day the demands upon the Foreign Service have become greater than ever before. The regular political, economic, and consular functions of the Service have increased in size and complexity. Consular services have expanded, particularly



in the liberated areas of Europe and the Far East, where thousands of American citizens require passports, protection, and repatriation, and tens of thousands of aliens have applied for visas. With the return of peace the Service is resuming to the full the promotion and protection of American commerce and trade abroad. Twelve offices have been reopened in the Far East and 16 in Europe; others will be reopened in the near future to make a total of at least 313 Foreign Service establishments in operation by July 1, 1946. In addition, the increasing scope of international cooperation demands the development of many new foreign relations activities which cannot be completely foreseen in advance.

Of the \$53,177,300 requested under this head, \$9,500,000 is for emergency use, principally for the relief and repatriation of American nationals stranded abroad. The remaining \$43,677,300 is for salaries, allowances, and other operating expenses of the Foreign Service.

#### INTERNATIONAL OBLIGATIONS

International obligations, including contributions to international commissions, congresses, and bureaus will

require \$24,704,400. The principal increase is due to the inclusion of \$10,800,000 for the work of the International Boundary and Water Commission, United States and Mexico, along the Rio Grande and west along the Mexican border to the west coast. Regular activities of the Commission will be necessarily increased due to the need for surveys, investigations, and deferred maintenance on already constructed projects. The sum of \$9,790,000 is included for construction activities, the principal item of which is one of the three dams on the Rio Grande proposed in the treaty with Mexico proclaimed by the President November 27, 1945.

The amount of \$6,100,000 is included to carry on an intensified program of cooperation with the other American republics. This program is based on the reciprocal and cooperative purposes enunciated in the treaties, resolutions, declarations, and recommendations previously signed by all the American republics. The projects under this program afford a practical means of carrying out the objective of strengthening the bond of inter-American solidarity.

## TREASURY DEPARTMENT

### Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
Annual appropriations:			
Office of the Secretary .....	\$5,185,000	\$6,061,500	-\$876,500
Foreign Funds Control .....	1,300,000	2,000,000	-700,000
Division of Tax Research .....	176,000	153,500	+22,500
Office of Tax Legislative Counsel .....	90,500	80,000	+10,500
Division of Research and Statistics .....	178,100	155,000	+23,100
Office of General Counsel .....	179,100	160,000	+19,100
Division of Personnel .....	206,900	164,000	+42,900
Office of Chief Clerk .....	623,000	574,000	+49,000
Custody of Treasury Buildings .....	555,000	452,000	+103,000
Fiscal Service:			
Bureau of Accounts .....	9,397,500	7,862,760	+1,534,740
Bureau of the Public Debt .....	70,475,000	85,050,000	-14,575,000
Office of the Treasurer of the United States .....	5,305,900	4,955,000	+350,900
Bureau of Customs .....	30,037,000	24,198,000	+5,839,000
Office of the Comptroller of the Currency .....	281,000	245,000	+36,000
Bureau of Internal Revenue .....	186,707,000	136,309,600	+50,397,400
Bureau of Narcotics .....	1,335,000	1,171,400	+163,600
Bureau of Engraving and Printing .....	12,171,500	10,405,500	+1,766,000
Secret Service Division .....	3,238,500	2,434,000	+804,500
Bureau of the Mint .....	7,059,000	5,565,800	+1,493,200
Procurement Division .....	1,477,000	16,449,000	-14,972,000
Total, annual appropriations, general account .....	335,978,000	304,446,060	+31,531,940
Annual indefinite appropriations:			
Bureau of Accounts:			
Refund of moneys erroneously received and covered .....	400,000	400,000	-----
Payment of certified claims .....	1,500,000	1,500,000	-----
Bureau of Customs .....	15,000,000	15,000,000	-----
Bureau of Internal Revenue .....	1,570,000,000	2,584,000,000	-1,014,000,000
Total, annual indefinite appropriations .....	1,586,900,000	2,600,900,000	-1,014,000,000
Permanent appropriations:			
Office of the Secretary .....	2,015,043	102,190,043	-100,175,000
Public debt retirements payable from ordinary receipts .....	592,715,154	592,870,951	-155,797
Interest on the public debt .....	5,000,000,000	4,750,000,000	+250,000,000
Office of the Treasurer of the United States .....	2,500	1,800	+700
Total, permanent appropriations .....	5,594,732,697	5,445,062,794	+149,669,903
Total, general and special accounts .....	7,517,610,697	8,350,408,854	-832,798,157
<b>TRUST ACCOUNTS</b>			
Federal old-age and survivors insurance trust fund .....	\$1,590,816,569	\$1,245,006,473	+\$345,810,096
Unemployment trust fund .....	1,248,143,301	1,316,489,773	-68,346,472
Bureau of Accounts, payment of unclaimed moneys .....	65,000	65,000	-----
Bureau of Internal Revenue .....	1,230,000	6,490,570	-5,260,570
Total, trust accounts .....	2,840,254,870	2,568,051,816	+272,203,054

## EXPLANATORY STATEMENT

## GENERAL STATEMENT

The Treasury Department's appropriations provide for the performance of functions relating to the public debt, the collection of internal-revenue and customs duties, the manufacture of currency and coin, accounting, disbursing, and procurement operations, and for regulatory or enforcement activities administered by the Foreign Funds Control, the Office of the Comptroller of the Currency, the Bureau of Narcotics, the Secret Service, and the Alcohol Tax Unit of the Bureau of Internal Revenue.

The Treasury's estimates for 1947 do not include funds for the Office of Surplus Property, this function having been transferred from the Treasury Department to the Department of Commerce, effective May 1, 1945, and subsequently transferred to the Reconstruction Finance Corporation. No funds for the salary stabilization unit of the Bureau of Internal Revenue have been included in the estimates for the ensuing year in view of the expiration, on June 30, 1946, of the Stabilization Act of 1942, as amended, nor will funds for the collection of the use tax on automobiles be required during 1947 since this tax provision has been repealed, effective next June.

The total amount requested for 1947 for operating expenses of the Department, exclusive of the additional funds for pay increases required by recent legislation, is about 6 percent more than the 1946 appropriations for similar purposes. This increase results primarily from expanded operations in the Bureau of Internal Revenue and the Bureau of Customs, which are offset by a substantial reduction in requirements of the Bureau of the Public Debt and by minor decreases in the requirements of certain other bureaus.

## DEPARTMENTAL ADMINISTRATION

The administrative expenses of the Office of the Secretary in 1947 are estimated to be approximately the same as in 1946. However, a decrease of more than 15 percent is reflected in the estimated costs of penalty mail, under the act of June 28, 1944.

The 1947 administrative expense requirements of the Division of Tax Research, the Office of Tax Legislative Counsel, the Division of Research and Statistics, the Office of the General Counsel, the Division of Personnel, the Office of the Chief Clerk, and the Custody of Treasury Department Buildings, which provide for the general overhead activities of the Department, are estimated to be about the same as in 1946.

## REVENUE COLLECTION

The Bureau of Internal Revenue and the Bureau of Customs are responsible for collecting a substantial portion of the Government's revenue.

The requirements of the Bureau of Internal Revenue for administrative expenses in administering the existing revenue laws represent a substantial increase for 1947 over the Bureau's appropriation for the current fiscal year. This increase is occasioned primarily by the expanded enforcement, collection, and service activities. The amount required for refunds of internal revenue is expected to decline measurably in 1947.

The administrative expenses for the Bureau of Customs show an increase of about 7 percent for 1947. The normal activities of this Bureau decreased considerably during the war and resulted in a corresponding reduction in personnel. Customs business increased gradually during the calendar year 1944, and the current trend

indicates that the prewar levels of activities will be reached early in the fiscal year 1947. The additional funds to be required by the Bureau for 1947 contemplate the filling of some of the positions vacated during the emergency period. Requirements for refunds and draw-backs of customs receipts will be approximately equivalent to those of the current fiscal year.

## PUBLIC DEBT OPERATIONS

The administrative expenses of the Bureau of the Public Debt show a reduction of over 20 percent for 1947, as compared with the current year. This reduction is due primarily to an anticipated reduction in the number of savings bonds to be issued and redeemed next year. Savings-bond promotional operations will be curtailed substantially in 1947 and will be restricted to the encouragement of bond sales through the pay-roll savings plan throughout the country. Interest on the public debt for 1947 shows an increase of about 5 percent over 1946.

## CENTRAL FISCAL SERVICES

The Bureau of Accounts and the Office of the Treasurer of the United States are responsible for the receipt, safe-keeping, and disbursing of the Government's funds, and for related accounting functions. The volume of work to be performed by the Bureau of Accounts in 1947 is expected to be substantially more than provided for within the current year's funds. This is due to an estimated increase next year in the number of veterans' and social-security payments. While these increases will also affect the Office of the Treasurer of the United States, they will be more than offset by decreases, as compared with 1946, in check payments for the War and Navy Departments. The resulting net reduction in the Treasurer's workload, together with savings to be accomplished through improved operating procedures, accounts for a decrease of about 9 percent in the requirements of that office for 1947.

## MANUFACTURE OF COIN, CURRENCY, AND SECURITIES

The estimates for the Bureau of the Mint for 1947 reflect an estimated increase in the number of coins to be manufactured and the restoration of the mint's deposit and refining operations which were curtailed considerably during the war. The replacement of equipment which has deteriorated materially during the emergency will also require additional funds.

In the Bureau of Engraving and Printing, replacement of essential equipment which received excessive wear during the war is likewise accountable for an increase in requirements for 1947, despite a slight reduction in the volume of work to be performed.

## REGULATORY AND ENFORCEMENT ACTIVITIES

The regulatory and enforcement functions of the Treasury Department are administered by the Foreign Funds Control, the Comptroller of the Currency, the Bureau of Narcotics, the Secret Service, and the Alcohol Tax Unit of the Bureau of Internal Revenue. The Foreign Funds Control's activities are being curtailed gradually during the current fiscal year, and its 1947 requirements represent a 35-percent reduction as compared with 1946.

Anticipated increased workload in the Secret Service Division in 1947, together with the necessity for adjustment from a 48-hour to a 40-hour workweek, will necessi-

tate an increase in force. All other regulatory and enforcement activities of the Department will be continued in 1947 at approximately their 1946 levels.

GOVERNMENT PROCUREMENT

A slight decrease in the regular procurement activities of the Treasury's Procurement Division is reflected in the Division's estimate for 1947, as compared with 1946.

TRUST ACCOUNTS

The estimates of appropriation for trust accounts for 1947 are slightly greater than appropriations for 1946. Anticipated benefit payments from the Federal old-age and survivors insurance trust fund are expected to increase during the fiscal year 1947, and it is expected there will also be an increase in tax collections from employers and employees.

## WAR DEPARTMENT

### Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Bureau or subdivision	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>GENERAL AND SPECIAL ACCOUNTS</b>			
<b>CIVIL FUNCTIONS OF THE WAR DEPARTMENT</b>			
Annual appropriations:			
Quartermaster Corps, cemeterial expenses.....	\$2,433,000	\$1,658,700	+\$774,300
Signal Corps, Alaska communication system.....	543,000	227,840	+315,160
Corps of Engineers.....	298,367,500	1 249,882,600	+48,484,900
Total, annual appropriations, civil functions.....	301,343,500	251,769,140	+49,574,360
Permanent appropriations:			
Corps of Engineers (special accounts).....	235,000	220,000	+15,000
United States Soldiers' Home.....	420,000	420,000	-----
Total, general and special accounts, civil functions.....	301,998,500	252,409,140	+49,589,360
<b>THE PANAMA CANAL</b>			
Annual appropriations:			
Maintenance and operation, Panama Canal.....	2 12,749,000	4 4,137,000	+8,612,000
Sanitation, Canal Zone, Panama Canal.....	2,010,000	1,784,200	+225,800
Civil government, Panama Canal and Canal Zone.....	2,406,000	5 1,377,000	+1,029,000
Construction, additional facilities, Panama Canal.....	6 1,118,000	7 810,600	+307,400
Total, annual appropriations, Panama Canal.....	18,283,000	8,108,800	+10,174,200
Postal funds, Canal Zone (special account).....	8 393,500	9 395,608	-2,108
Total, general and special accounts, Panama Canal.....	10 18,676,500	11 8,504,408	+10,172,092
Total, general and special accounts, civil functions and Panama Canal.....	320,675,000	260,913,548	+59,761,452
<b>TRUST ACCOUNTS</b>			
Annual appropriations:			
United States Soldiers' Home.....	\$1,434,130	\$1,213,600	+\$220,530
Permanent appropriations:			
Corps of Engineers.....	75,000	173,935	-98,935
Total, trust accounts, civil functions.....	1,509,130	1,387,535	+121,595

<sup>1</sup> In addition, unobligated balances of prior-year appropriations estimated at \$41,101,506 continued available in 1946.

<sup>2</sup> In addition, unobligated balances of prior-year appropriations estimated at \$152,885 continued available in 1946.

<sup>3</sup> In addition, unobligated balances of prior-year appropriations estimated at \$1,609,952 continued available in 1947.

<sup>4</sup> In addition, unobligated balances of prior-year appropriations estimated at \$21,122,839 continued available in 1946.

<sup>5</sup> In addition, unobligated balances of prior-year appropriations estimated at \$48,660 continued available in 1946.

<sup>6</sup> In addition, unobligated balances of prior-year appropriations estimated at \$820,628 continued available in 1947.

<sup>7</sup> In addition, unobligated balances of prior-year appropriations estimated at \$2,603,828 continued available in 1946.

<sup>8</sup> In addition, unobligated balances of prior-year appropriations estimated at \$65,929 continued available in 1947.

<sup>9</sup> In addition, unobligated balances of prior-year appropriations estimated at \$131,050 continued available in 1946.

<sup>10</sup> In addition, unobligated balances of prior-year appropriations estimated at \$2,496,539 continued available in 1947.

<sup>11</sup> In addition, unobligated balances of prior-year appropriations estimated at \$23,906,377 continued available in 1946.

## EXPLANATORY STATEMENT

## GENERAL STATEMENT

The civil functions administered by the War Department consist of a group of activities only indirectly related to the active military establishment and are gathered under a separate head in the Budget to distinguish them from Army activities.

Appropriations for The Panama Canal are included in this chapter of the Budget, because The Panama Canal, while not a part of the War Department, is under direct supervision of the Secretary of War.

## CIVIL FUNCTIONS

## QUARTERMASTER CORPS

The Secretary of War has the responsibility for acquiring land for and maintaining national cemeteries and marking the graves of war veterans. These activities have been delegated to the Quartermaster General and are financed by the appropriation "Cemeterial expenses." The increase of \$774,300 reflects provision for purchase of a greater number of grave markers in 1947 than in 1946, and an increase in items of construction, repairs, and maintenance which have been deferred during the war.

## SIGNAL CORPS

The Signal Corps of the Army maintains a communication system between the United States and Alaska and within Alaska, which handles commercial messages. It is planned to operate and maintain 32 stations in Alaska and 1 in Seattle, Wash., during 1947.

## CORPS OF ENGINEERS

The Corps of Engineers, United States Army, under the supervision of the Secretary of War, is generally responsible for maintenance and improvement of rivers, harbors, and waterways of the Nation in the interest of navigation, control of floods, and related hydroelectric power development.

*Navigation works:* The funds for maintenance and operation of completed works and for surveys of modifications and further improvements thereof included in the 1947 budget estimates amount to \$67,871,500. This amount is considered necessary to operate and maintain navigation facilities and to permit initiation of much needed major repairs and alterations postponed during the war. It includes \$8,000,000 for the construction of one large seagoing hopper dredge for use principally in New York harbor.

The funds include \$52,815,000 for improvement work of which \$20,000,000 is for partial accomplishment of the Florida barge canal and \$4,815,000 for advance planning.

*Flood control:* In 1917 the Corps of Engineers, in compliance with an act of Congress, extended its work in

connection with rivers and harbors to include the undertaking of flood control works on the lower Mississippi River and the Sacramento River, Calif.

The authorized appropriation for flood protection and improvement of navigation on the lower Mississippi River is \$864,934,000, exclusive of maintenance, of which about \$345,000,000 remains to be provided. The funds proposed for the fiscal year 1947 provide for full maintenance of the navigation channel and flood control works and for continuation of the improvement project at the most economic and feasible rate.

The presently estimated Federal cost of the Sacramento River flood control project is \$40,850,000, of which \$30,695,000 has been appropriated. The estimate of \$2,000,000 for fiscal year 1947 is to continue construction of the authorized improvement.

In 1936 the Congress adopted a national flood control policy and assigned responsibility for Federal investigations and improvements in connection therewith to the Corps of Engineers. The amount of \$110,000,000 is included in the 1947 Budget estimates for continuing work on 62 flood control projects. In addition, \$8,000,000 is included for advance planning; \$3,764,000 for maintenance, operation, and repair of completed projects; and \$3,000,000 for surveys.

## UNITED STATES SOLDIERS' HOME

The United States Soldiers' Home at Washington, D. C., provides domiciliary and medical care to former soldiers of the Regular Army who qualify for admission under physical and age eligibility requirements. The Home is supported by monthly contributions of the soldiers of the Regular Army, court-martial fines, forfeitures of enlisted men and warrant officers, and interest on the principal. The increased funds for 1947 are principally to take care of an estimated increase of 190 members at the Home, for the improvements of the facilities, and for the adjustment of salaries of employees.

## THE PANAMA CANAL

Appropriations for The Panama Canal provide funds for the maintenance and operation of the Panama Canal and for sanitation and government of the Canal Zone. While the summary table shows an increase in appropriations of \$10,172,092 for 1947, this does not reflect the workload in the Canal Zone. The obligations for 1947 are estimated at \$74,205,166, compared to \$85,993,349 in 1946, while reimbursements and receipts (exclusive of revenues covered directly into the Treasury) are estimated at \$52,888,817 in 1947, compared to \$60,621,166 in 1946.

This leaves a total net obligation for 1947 of \$21,316,349, compared to \$25,312,183 for 1946. Revenues covered directly into the Treasury are estimated at \$14,021,717 in 1947, compared to \$12,901,437 in 1946.

## DISTRICT OF COLUMBIA

### Summary of estimates of appropriation for the fiscal year 1947, compared with appropriations for the fiscal year 1946

[The 1947 Budget estimates make specific provision for additional costs made necessary by pay legislation enacted near the close of the fiscal year 1945. The 1946 appropriations did not make specific provision for any such costs and thus the appropriations shown below are not comparable with the 1947 estimates to whatever extent deficiency appropriations may be necessary to meet these added costs]

Classification	1947 Budget estimates	1946 appropriations	Increase (+) or decrease (-), 1947 estimates over 1946 appropriations
<b>Annual appropriations:</b>			
General administration.....	<sup>1</sup> \$385,200.00	\$325,400.00	+\$59,800.00
Fiscal service.....	<sup>2</sup> 1,037,800.00	2 906,400.00	+131,400.00
Compensation and retirement fund expenses.....	1,354,200.00	<sup>3</sup> 1,368,580.00	-14,380.00
<b>District debt service:</b>			
General fund.....	800,000.00	122,000.00	+678,000.00
Highway fund.....	125,000.00	44,000.00	+81,000.00
Water fund.....	-----	250,000.00	-250,000.00
Total debt service, all funds.....	925,000.00	416,000.00	+509,000.00
Public works investment fund.....	-----	5,000,000.00	-5,000,000.00
Regulatory agencies.....	801,600.00	<sup>4</sup> 709,500.00	+92,100.00
Public schools.....	<sup>5</sup> 19,486,100.00	<sup>6</sup> 15,036,360.00	+4,449,740.00
Public library.....	<sup>7</sup> 1,499,200.00	<sup>8</sup> 836,800.00	+662,400.00
Recreation department.....	<sup>9</sup> 1,054,300.00	<sup>10</sup> 692,300.00	+362,000.00
Metropolitan Police.....	<sup>11</sup> 5,150,900.00	<sup>11</sup> 3,955,000.00	+1,195,900.00
Fire Department.....	3,038,700.00	<sup>12</sup> 2,540,000.00	+498,700.00
Policemen's and firemen's relief.....	1,875,000.00	1,500,000.00	+375,000.00
Courts.....	1,507,000.00	1,299,400.00	+207,600.00
Health Department.....	6,989,400.00	<sup>13</sup> 5,678,600.00	+1,310,800.00
Public Welfare.....	<sup>14</sup> 13,171,800.00	<sup>15</sup> 8,426,820.00	+4,744,980.00
<b>Public works:</b>			
General fund.....	<sup>16</sup> 9,468,000.00	<sup>17</sup> 7,710,000.00	+1,758,000.00
Highway fund.....	<sup>18</sup> 6,842,900.00	<sup>19</sup> 5,358,000.00	+1,484,900.00
Water fund.....	2,091,600.00	<sup>20</sup> 2,140,000.00	-48,400.00
Total public works, all funds.....	18,402,500.00	15,208,000.00	+3,194,500.00
Washington Aqueduct (water fund).....	2,930,400.00	<sup>21</sup> 1,167,000.00	+1,763,400.00
Reclamation of Anacostia River Flats.....	-----	<sup>22</sup> 123,000.00	+123,000.00
National Guard.....	<sup>24</sup> 13,600.00	<sup>23</sup> 11,800.00	+1,800.00
National Capital Parks.....	1,307,900.00	948,300.00	+359,600.00
National Capital Park and Planning Commission.....	58,000.00	48,200.00	+9,800.00
National Zoological Park.....	393,400.00	310,000.00	+83,400.00
Judgment and claims.....	-----	1,504.50	-1,504.50
Total, annual appropriations, general fund.....	69,515,100.00	57,426,964.50	+12,088,135.50
Total, annual appropriations, highway fund.....	6,967,900.00	5,402,000.00	+1,565,900.00
Total, annual appropriations, water fund.....	5,022,000.00	3,557,000.00	+1,465,000.00
Grand total, annual appropriations, all funds.....	81,505,000.00	66,385,964.50	+15,119,035.50
Trust funds.....	6,358,600.00	7,383,700.00	-1,025,100.00
<b>Contract authorizations:</b>			
Public schools.....	959,500.00	3,363,030.00	-2,403,530.00
Washington Aqueduct.....	1,226,000.00	-----	+1,226,000.00
Total, contract authorizations.....	2,185,500.00	3,363,030.00	-1,177,530.00

- <sup>1</sup> In addition, \$9,775 is to be transferred from other appropriations.
- <sup>2</sup> In addition, \$21,800 is to be transferred from other appropriations.
- <sup>3</sup> In addition, 1945 balance of \$5,665 is available.
- <sup>4</sup> In addition, 1945 balance of \$6,000 is available.
- <sup>5</sup> In addition, \$64,550 is to be transferred from other appropriations. In addition, 1946 balance of \$215,414 is available.
- <sup>6</sup> In addition, \$49,675 is to be transferred from other appropriations. In addition, 1945 balance of \$3,007,862 is available.
- <sup>7</sup> In addition, 1946 balance of \$1,126 is available.
- <sup>8</sup> In addition, \$23,867 is to be transferred from other appropriations. In addition, 1945 balance of \$68,242 is available.
- <sup>9</sup> Of this amount, \$160,900 is to be transferred to other appropriations.
- <sup>10</sup> Of this amount \$230,410 is to be transferred to other appropriations.
- <sup>11</sup> In addition, \$607,500 is to be transferred from other appropriations.
- <sup>12</sup> In addition, 1945 balance of \$4,800 is available.
- <sup>13</sup> In addition, 1945 balance of \$180,000 is available.
- <sup>14</sup> In addition, 1944 balance of \$25,000 is available.
- <sup>15</sup> In addition, 1945 balance of \$375,756 is available.
- <sup>16</sup> In addition, \$14,825 is to be transferred from other appropriations.
- <sup>17</sup> In addition, \$10,825 is to be transferred from other appropriations. In addition, 1945 balance of \$654,695 is available.
- <sup>18</sup> Of this amount \$685,900 is to be transferred to other appropriations.
- <sup>19</sup> Of this amount \$669,900 is to be transferred to other appropriations. In addition, 1945 balance of \$2,093,457 is available.
- <sup>20</sup> In addition, 1945 balance of \$76,062 is available.
- <sup>21</sup> In addition, 1945 balance of \$117,646 is available.
- <sup>22</sup> In addition, 1946 balance of \$15,615 is available.
- <sup>23</sup> 1945 balance of \$36,732 is available.
- <sup>24</sup> In addition, \$492,900 is to be transferred from other appropriations.
- <sup>25</sup> In addition, \$250,410 is to be transferred from other appropriations.

## EXPLANATORY STATEMENT

## GENERAL STATEMENT

The Federal district, designated as the District of Columbia, constitutes a political entity in which are exercised not only municipal but also county and State functions, such as public education, administration of justice, maintenance of a unit of the National Guard, promotion of family welfare, care of the indigent, custody of mental defectives and delinquents, protection of the interests of labor, metropolitan area planning, and so forth. While the municipal functions are administered principally by the Board of Commissioners, District of Columbia, most of the county and State functions are carried on by other agencies, some local and some Federal in character.

In contrast to this diversity of District administration, Congress only, under the Constitution, is empowered "to exercise exclusive legislation in all cases whatsoever" on behalf of the District of Columbia as the seat of government of the United States, acting in municipal matters as a city council and in dealing with the broader aspects of the government of the District of Columbia as a county board and a State legislature. In this connection, Congress enacts the District's revenue measures and appropriates the money thus raised to carry on the government of the District of Columbia. Approximately 91 percent of the money is derived from local taxation and the remainder is paid by the Federal Government in the form of a lump sum of \$6,000,000. Under the law, Congress requires that District estimates of appropriations be submitted to the Bureau of the Budget for scrutiny, processing, and incorporation with the estimates of the Federal agencies in the Budget of the United States. Furthermore, while District revenues from all sources are covered into the United States Treasury to the credit of one of the following funds, namely, the general fund, the highway fund, the water fund, or various trust funds, no expenditures can be made from any of these funds (other than trust funds) without specific appropriation by Congress.

The Bureau of the Budget does not examine the estimates of the District of Columbia in minute detail, but confines its attention more to matters of policy which concern the Federal Government, such as the revenue estimates, the allocation of capital outlay moneys, the orderly repayment of District indebtedness to the Federal Government, the amount of the Federal lump-sum payment, the adequacy of reserves to finance public works programs, and the balancing of the District budget.

## REVENUES

Estimates of revenues for the general, highway, water, and trust funds are to be found in Supporting Statement No. 1.

General fund revenues, exclusive of the sale of public works investment fund securities, amount to nearly 77 percent of the total revenues of the District. These revenues continue large because of the increase in population, property values, and business profits occasioned by the war. It is expected that the 1947 revenues will continue with little change, inasmuch as the population seems relatively stabilized. The largest item of revenue in the general fund is the real property tax, amounting to

approximately 43 percent. The levy is based on an estimated assessed valuation of \$1,410,000,000 taxed at the rate of \$1.75 per hundred dollars. This valuation is \$20,000,000 higher than that for the current year. Other important items in the 1947 general fund revenues are the tangible personal tax, the corporate income tax, the individual income tax, the motor vehicle personalty tax, and public utility taxes, all of which are expected to continue their present high yields. Existing sources and rates of revenues are expected to produce sufficient funds for 1947 expenditures as at present estimated. Any additional expenditures in 1947 will create a deficit. The District of Columbia must find new sources of revenue to finance any further enlargement of the general-fund expenditure program in the future.

Revenues for the highway fund have heretofore been adversely affected by certain war-related circumstances. The revenues for 1946 and 1947, however, are expected to rise gradually to their prewar levels. Other sources of revenue for the highway fund, such as the registration of motor vehicles and issuance of drivers' permits, are expected to approximate their present volume.

The water fund revenue estimates reflect little change in 1947 over 1946, exclusive of the sale of water fund securities.

## APPROPRIATIONS

Estimates of appropriations for the District of Columbia from the general, highway, water, and trust funds in 1947 are shown in Supporting Statement No. 2 and summarized for comparative purposes in the table at the beginning of this chapter. In explaining increases or decreases in the major items below, statutory pay increases are excluded from consideration.

General fund estimates for 1947 show an over-all increase of 10 percent over 1946 appropriations, exclusive of statutory pay increases. This difference, however, includes an increase of about 10 percent in operating expenses, a relatively large increase in the District debt service (general fund only), and about a 6-percent increase in capital outlays, including plans, construction, and purchase of sites.

## GENERAL ADMINISTRATION

The 1947 estimates under this head show a small increase, chiefly for additional staff in the Office of Corporation Counsel.

## FISCAL SERVICE

The 1947 estimates under this head show another small increase, chiefly for additional staff in the Auditor's office.

## DISTRICT DEBT SERVICE

The 1947 estimates for debt retirement under the general, highway, and water funds represent an increase of about 120 percent above 1946 appropriations. They include the reimbursement of the United States for land purchases made for the District of Columbia for park, parkway, and playground purposes by the National Capital Park and Planning Commission under authority of the Capper-Crampton Act and repayments on defense loans from the Federal Works Administrator for highway-fund projects.



## PUBLIC WORKS INVESTMENT FUND

The District proposes to finance its 1947 public-works construction program by selling some \$8,000,000 of its investments in Federal securities. Following this action, there will remain in the fund for future construction about \$2,000,000.

## PUBLIC SCHOOLS

The rise in the school population of the District of Columbia and the necessity for providing additional school facilities in new residential areas require an increase in the 1947 estimates over the 1946 appropriations, principally for more teachers, replacement of equipment, and construction and furnishing of new buildings.

## PUBLIC LIBRARY

The 1947 estimates under this head show substantial increases over the 1946 appropriations and include additional amounts for operating expenses, for plans and specifications for a number of new branch libraries, and for construction of additional branch libraries.

## RECREATION DEPARTMENT

The 1947 estimates under this head reflect a large increase, principally for additional playground staffs and capital improvements.

## HEALTH DEPARTMENT

This activity includes the maintenance of various clinical services, the inspection of food and sanitation, the operation of the Tuberculosis Sanatorium, Gallinger Municipal Hospital, including the Upshur Street annex, the support of certain medical charities, and reimbursement of Freedmen's Hospital. The 1947 estimates for these activities show an increase over 1946 principally to provide for additional preventive and protective services and additional staff for District hospitals.

## PUBLIC WELFARE

The Board of Public Welfare has general supervision over dependents, delinquents, and defectives in the District of Columbia. Large increases are proposed for child care, public assistance, institutions for the indigent, juvenile correctional service, adult correctional service, and the District Training School.

## PUBLIC WORKS

Under this head are grouped the offices, divisions, and departments subject to the supervision of the Engineer Commissioner. The divisions and departments which are supported by highway-fund or water-fund revenues are specifically designated.

The estimates for public works activities payable from the general fund show an increase over current appropriations. This increase includes additional operating expenses for the office of Superintendent of District buildings; additional staff for the Surveyor's office; additional operating and capital outlay costs for the Electrical Division for street lighting and the District government's communication systems; additional cars for the Central Garage; additional funds for street cleaning, removal of refuse, and new construction; and additional outlays for maintenance, improvement, and extension of the District's sewer system.

The estimates for projects payable from the highway fund likewise show a considerable increase over current appropriations.

Public works items payable from the water fund (exclusive of the Washington Aqueduct which is treated below) likewise show an increase over 1946 for maintenance of the distribution system.

## WASHINGTON AQUEDUCT

The estimates for this service, which is under the direction of the local field office of the United States Corps of Engineers, are substantially in excess of the 1946 appropriations and will provide for important capital improvements in the system, which is now being required to furnish a considerably increased volume of water not only to the District of Columbia but also to the surrounding metropolitan area.

## RECLAMATION OF ANACOSTIA FLATS

The estimate for this project will permit the resumption of the work which was discontinued during the war years.

## NATIONAL CAPITAL PARKS

The 1947 estimate under this head shows a substantial increase over the 1946 appropriation, chiefly for better maintenance of existing park areas.

## NATIONAL ZOOLOGICAL PARK

The estimate for this agency (which is a part of the Smithsonian Institution) indicates a considerable increase over the 1946 appropriation and is required to meet rising maintenance costs and to pay for additional supplies and equipment.

## SUMMARY OF OPERATIONS

The financial requirements of the District of Columbia are summarized in the tables which follow this statement. It will be noted from the summary of operations that the 1947 general fund expenditure program will exhaust all available funds with the exception of some \$2,000,000 remaining in the public works investment fund. Impending pay increases, additional school and branch library construction, future expansion of the health and welfare programs, and the possibility of the District being required to reimburse the Federal Government for its share in future capital improvements such as the Federal courts building, replacement of obsolete buildings at Saint Elizabeths Hospital, replacement of the general medical building at Freedmen's Hospital, and acquisition of additional park, parkway, and playground land in the District of Columbia, all point to the need for augmenting the District's general fund, if it is to continue solvent. The 1947 highway fund program, while in excess of current revenues, contemplates the use of previously accumulated surpluses to pay for the proposed capital outlay items. The 1947 water fund program constitutes the beginning of a major improvement program which will continue for many years. This program will be paid for the first year out of available surpluses, current revenues, and the sale of water fund investment securities. Thereafter, new sources of revenue must be found to continue the program as planned. Trust fund balances are expected to continue without much change, the District unemployment compensation fund balance constituting most of the total.

## SUMMARY OF OPERATIONS

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>I. UNAPPROPRIATED SURPLUSES AT BEGINNING OF YEAR:</b>			
General fund.....	\$1,654,171.09	\$7,581,508.09	\$11,477,563.35
Highway fund.....	1,270,738.77	978,242.77	754,362.77
Water fund.....	882,099.62	1,046,999.62	275,205.34
Trust funds.....	44,131,123.00	44,131,123.00	41,420,980.00
Total.....	47,938,132.48	53,737,873.48	53,928,111.46
<b>II. UNOBLIGATED BALANCES OF PRIOR YEAR APPROPRIATIONS RELEASED TO SURPLUS:</b>			
General fund.....	2,400,000.00	1,900,000.00	1,840,315.00
Highway fund.....	230,000.00	675,000.00	280,462.00
Water fund.....	20,000.00	125,000.00	46,136.00
Total.....	2,640,000.00	2,700,000.00	2,166,913.00
<b>III. REVENUES:</b>			
General fund (including Federal contribution of \$6,000,000).....	65,460,928.91	56,805,000.00	56,862,755.00
Highway fund.....	6,320,000.00	5,060,000.00	4,541,696.00
Water fund.....	4,119,900.38	3,385,000.00	3,433,611.00
Trust funds.....	6,358,600.00	7,383,700.00	8,361,232.00
Total.....	82,259,429.29	72,633,700.00	73,199,294.00
<b>IV. OBLIGATIONS:</b>			
General fund.....	69,515,100.00	64,632,337.00	60,042,219.26
Highway fund.....	6,967,900.00	5,442,504.00	4,391,465.00
Water fund.....	5,022,000.00	3,674,900.00	2,685,685.72
Trust funds.....	6,358,600.00	7,383,700.00	5,651,089.00
Total.....	87,863,600.00	81,133,441.00	72,770,458.98
<b>V. UNOBLIGATED BALANCES OF APPROPRIATIONS NOT YET RELEASED TO SURPLUS:</b>			
General fund.....			2,556,906.00
Highway fund.....			206,813.00
Water fund.....			22,267.00
Total.....			2,785,986.00
<b>VI. UNAPPROPRIATED SURPLUSES AT END OF YEAR:</b>			
General fund.....		1,654,171.09	7,581,508.09
Highway fund.....	842,838.77	1,270,738.77	978,242.77
Water fund.....		882,099.62	1,046,999.62
Trust funds.....	44,131,123.00	44,131,123.00	44,131,123.00
Total, groups I, II, and III, less IV and V.....	44,973,961.77	47,938,132.48	53,737,873.48

## SUPPORTING STATEMENT No. 1

## REVENUES

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>General fund:</b>			
<b>Taxes:</b>			
<b>Property taxes:</b>			
Realty.....	\$24,270,000.00	\$24,100,000.00	\$24,225,718.00
Personal tangible.....	3,550,000.00	3,450,000.00	3,264,747.00
Motor-vehicle, personal.....	1,100,000.00	1,000,000.00	939,217.00
Penalties and interest.....	250,000.00	270,000.00	281,572.00
Personal intangible.....			13,862.00
Subtotal, property taxes.....	29,170,000.00	28,820,000.00	28,725,116.00
<b>Sales and gross receipts:</b>			
Alcoholic beverages.....	2,150,000.00	2,150,000.00	2,138,519.00
Beer.....	300,000.00	300,000.00	287,270.00
Business privilege.....			9,515.00
Insurance.....	1,100,000.00	1,000,000.00	1,078,195.00
Public utilities, banks, etc.....	3,050,000.00	3,345,000.00	3,276,693.00
Subtotal, sales and gross receipts.....	6,600,000.00	6,795,000.00	6,790,192.00

## SUPPORTING STATEMENT No. 1—Continued

## REVENUES—Continued

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>General fund—Continued</b>			
<b>Taxes—Continued</b>			
Licenses and permits.....	\$1,955,000.00	\$1,885,000.00	\$1,783,156.00
Individual income.....	3,600,000.00	3,600,000.00	3,488,738.00
Corporation net income.....	5,400,000.00	5,400,000.00	5,420,972.00
Inheritance and estate.....	1,500,000.00	1,200,000.00	1,505,324.00
<b>Total taxes.....</b>	<b>48,225,000.00</b>	<b>47,700,000.00</b>	<b>47,713,498.00</b>
<b>Earnings and miscellaneous:</b>			
Charges, current service.....	1,035,000.00	930,000.00	920,888.00
Fines, escheats and forfeits.....	950,000.00	950,000.00	873,392.00
Reimbursements.....	675,000.00	675,000.00	644,527.00
Special assessments.....	100,000.00	100,000.00	108,738.00
Rents and royalties.....	90,000.00	200,000.00	358,424.00
Other.....	250,000.00	250,000.00	243,288.00
<b>Total, earnings and miscellaneous.....</b>	<b>3,100,000.00</b>	<b>3,105,000.00</b>	<b>3,149,257.00</b>
Sale of securities from public works investment fund.....	8,135,928.91		
Federal contribution.....	6,000,000.00	6,000,000.00	6,000,000.00
<b>Grand total, general fund.....</b>	<b>65,460,928.91</b>	<b>56,805,000.00</b>	<b>56,862,755.00</b>
<b>Highway fund:</b>			
Gasoline tax.....	4,800,000.00	3,600,000.00	2,860,064.00
Automotive registration and weight tax.....	1,100,000.00	1,050,000.00	1,067,656.00
Motor-vehicle fees, etc.....	320,000.00	320,000.00	437,920.00
Pavings assessments.....	100,000.00	90,000.00	176,056.00
<b>Grand total, highway fund.....</b>	<b>6,320,000.00</b>	<b>5,060,000.00</b>	<b>4,541,696.00</b>
<b>Water fund:</b>			
Water rates.....	3,100,000.00	3,100,000.00	3,076,637.00
Water-main assessments.....	100,000.00	100,000.00	89,774.00
Payment from Arlington County, Va.....	140,000.00	135,000.00	207,325.00
Interest on investments.....	45,000.00	45,000.00	48,508.00
Miscellaneous receipts.....	5,000.00	5,000.00	11,367.00
Sale of securities from water fund investments.....	729,900.38		
<b>Grand total, water fund.....</b>	<b>4,119,900.38</b>	<b>3,385,000.00</b>	<b>3,433,611.00</b>
<b>Trust funds:</b>			
<b>Permanent:</b>			
Miscellaneous trust fund deposits.....	1,000,000.00	1,000,000.00	1,027,264.00
Property redemption fund.....	100,000.00	100,000.00	98,318.00
Permit fund.....	2,500.00	2,500.00	2,500.00
Teachers' retirement fund deductions.....	500,000.00	500,000.00	492,481.00
Teachers' retirement fund, Government reserves.....	1,400,000.00	1,400,000.00	1,380,511.00
Inmates' funds, workhouse and reformatory.....	85,000.00	85,000.00	82,547.00
Relief and rehabilitation, workmen's compensation fund.....	5,000.00	5,000.00	
Recreation board, fees and other collections.....	30,000.00	30,000.00	33,496.00
District of Columbia unemployment compensation fund.....	2,500,000.00	2,500,000.00	2,423,529.00
Surplus fund, realty tax sales.....	1,000.00	1,000.00	
<b>Loans and grants:</b>			
Federal Security Agency.....	1,401,100.00	1,301,200.00	1,253,127.00
Federal Works Agency.....		1,000,000.00	2,085,119.00
Selective Service System.....	1,000.00	1,000.00	1,538.00
Agriculture, War Food Administration.....	50,000.00	50,000.00	28,073.00
Labor, Children's Bureau.....	283,000.00	408,000.00	452,729.00
<b>Grand total, trust funds.....</b>	<b>6,358,600.00</b>	<b>7,383,700.00</b>	<b>8,361,232.00</b>
<b>Grand total, all funds.....</b>	<b>82,259,429.29</b>	<b>72,633,700.00</b>	<b>73,199,294.00</b>

<sup>1</sup> Includes \$271,736 transferred from teachers' retirement appropriated fund.

<sup>2</sup> Includes \$129,000 transferred from teachers' retirement appropriated fund.

<sup>3</sup> Includes \$119,000 transferred from teachers' retirement appropriated fund.

SUPPORTING STATEMENT No. 2  
OBLIGATIONS

Classification	Estimated, fiscal year 1947	Estimated, fiscal year 1946	Actual, fiscal year 1945
<b>General fund:</b>			
General administration.....	\$385,200.00	\$325,400.00	\$309,707.00
Fiscal service.....	1,037,800.00	906,400.00	910,309.00
Compensation and retirement fund expenses.....	1,354,200.00	1,368,580.00	1,464,510.00
District debt service.....	800,000.00	122,000.00	5,035,849.00
Public works investment fund.....		5,000,000.00	5,000,000.00
Regulatory agencies.....	801,600.00	709,500.00	677,726.00
Public schools.....	19,486,100.00	15,036,360.00	14,490,822.00
Public Library.....	1,499,200.00	836,800.00	801,014.00
Recreation Department.....	1,054,300.00	692,300.00	657,192.00
Metropolitan Police.....	5,150,900.00	3,955,000.00	4,010,174.00
Fire Department.....	3,038,700.00	2,540,000.00	2,534,170.00
Policemen's and firemen's fund.....	1,875,000.00	1,500,000.00	1,500,000.00
Department of Civilian Defense.....			100,000.00
Courts.....	1,507,000.00	1,299,400.00	1,319,591.00
Health Department.....	6,989,400.00	5,678,600.00	5,016,349.00
Public Welfare.....	13,171,800.00	8,426,820.00	8,344,510.00
Public works (exclusive of highway- and water-fund items).....	9,468,000.00	7,710,000.00	6,465,050.00
Reclamation of Anacostia River flats.....	123,000.00		
National Guard.....	13,600.00	11,800.00	10,636.00
National Capital Parks.....	1,307,900.00	948,300.00	1,009,466.00
National Capital Park and Planning Commission.....	58,000.00	48,200.00	53,705.00
National Zoological Park.....	393,400.00	310,000.00	296,277.00
Judgments and claims.....		1,504.50	31,792.26
Total estimate or appropriation.....	69,515,100.00	57,426,964.50	60,038,849.26
1944 and prior year deficiencies.....			3,370.00
Estimated supplemental items.....		7,205,372.50	
Total, general fund.....	69,515,100.00	64,632,337.00	60,042,219.26
<b>Highway fund:</b>			
Street and Bridge Divisions.....	5,345,000.00	4,100,000.00	3,223,926.00
Department of Vehicles and Traffic.....	630,000.00	444,000.00	370,744.00
Trees and Parking Division.....	162,900.00	142,600.00	125,494.00
Motor Vehicle Parking Agency.....	17,600.00		
Reimbursement of other appropriations.....	685,900.00	669,900.00	669,943.00
Refunding erroneous collections.....	1,500.00	1,500.00	1,353.00
District debt service.....	125,000.00	44,000.00	
Judgments and claims.....			5.00
Total estimate or appropriation.....	6,967,900.00	5,402,000.00	4,391,465.00
1944 and prior year deficiencies, estimated supplemental items.....		40,504.00	
Total, highway fund.....	6,967,900.00	5,442,504.00	4,391,465.00
<b>Water fund:</b>			
Water Division.....	2,091,600.00	2,140,000.00	1,468,056.00
Washington Aqueduct.....	2,930,400.00	1,167,000.00	1,217,595.00
District debt service.....		250,000.00	
Judgment and claims.....			
Total estimate or appropriation.....	5,022,000.00	3,557,000.00	2,685,651.00
1944 and prior year deficiencies.....			34.72
Estimated supplemental items.....		117,900.00	
Total, water fund.....	5,022,000.00	3,674,900.00	2,685,685.72
<b>Trust funds:</b>			
<b>Permanent:</b>			
Miscellaneous trust fund deposits.....	1,000,000.00	1,000,000.00	876,393.00
Property redemption fund.....	160,000.00	100,000.00	115,000.00
Permit fund.....	2,500.00	2,500.00	740.00
Teachers' retirement fund deductions.....	500,000.00	500,000.00	532,051.00
Teachers' retirement fund, Government reserves.....	400,000.00	400,000.00	429,456.00
Inmates' funds, Workhouse and Reformatory.....	85,000.00	85,000.00	74,999.00
Relief and rehabilitation, Workmen's Compensation Act.....	5,000.00	5,000.00	11,531.00
Recreation Board, fees and other collections.....	30,000.00	30,000.00	35,097.00
District unemployment trust fund.....	2,500,000.00	2,500,000.00	359,000.00
Surplus fund, realty tax sales.....	1,000.00	1,000.00	
Unclaimed money of individuals.....			53.00
<b>Loans and grants:</b>			
Federal Security Agency.....	1,401,100.00	1,301,200.00	1,251,265.00
Federal Works Agency.....		1,000,000.00	1,520,144.00
Selective Service System.....	1,000.00	1,000.00	
Department of Agriculture, War Food Administration.....	50,000.00	50,000.00	27,144.00
Department of Labor, Children's Bureau.....	283,000.00	408,000.00	418,216.00
Total, trust funds.....	6,358,600.00	7,383,700.00	5,651,089.00
Total, all funds.....	87,863,600.00	81,133,441.00	72,770,458.98

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PART III  
SPECIAL ANALYSES AND TABLES

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The Government's Budget and the Nation's Budget  
Summary of Payments to and Receipts From the Public  
Federal Activities in Public Works  
The War Program  
Explanation of the Estimates of Receipts Under Existing Legislation

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# THE GOVERNMENT'S BUDGET AND THE NATION'S BUDGET

[Current prices, in billions]

Line	Economic group	Calendar year 1944			Calendar year 1945			October-December 1945 (seasonally adjusted annual rates)		
		Receipts	Expenditures	Excess (+) deficit (-)	Receipts	Expenditures	Excess (+) deficit (-)	Receipts	Expenditures	Excess (+) deficit (-)
<b>CONSUMERS</b>										
Receipts:										
1	Income payments to individuals .....	\$156.8			\$160.1			\$154.9		
2	Less: Personal tax and nontax payments .....	19.4			21.2			19.7		
3	Add: Excess of personal tax payments over receipts from the public .....									
4	Less: Net accrued discount on U. S. securities .....	.3			.3			.3		
5	Premiums paid for government insurance and other payments to trust accounts .....	1.8			2.6			2.8		
6	Adjustment for discrepancies .....	1.1			.7			.4		
7	Equals: Income after taxes .....	133.9			135.0			132.1		
Expenditures:										
8	Durable goods .....		\$6.7			\$7.2			\$8.0	
9	Nondurable goods .....		60.0			63.3			65.9	
10	Services .....		30.9			31.9			32.2	
11	Expenditures of military personnel abroad .....		.8			1.1			.8	
12	Total, consumers' expenditures .....		98.4			103.6			106.9	
13	Excess of receipts, savings (+) .....			+\$35.5			+\$31.4			+\$25.2
<b>BUSINESS</b>										
Receipts:										
14	Net income of incorporated business, before taxes .....	\$24.9			\$21.0			\$14.0		
15	Less: Federal corporate tax liabilities .....	15.8			13.0			8.8		
16	Dividends .....	4.5			4.6			4.6		
17	Equals: Corporate savings .....	4.6			3.4			.6		
18	Add: Business reserves, depreciation, depletion, etc. ....	9.3			10.0			10.3		
19	Postwar credits for excess profits tax refundable .....	.8			.8			.8		
20	Excess of business tax liabilities over receipts from the public .....	-.9			-1.8			-3.8		
21	Transfers to business by Federal Government .....	2.9			4.0			3.1		
22	Less: Renegotiation payments and capital transfers to Federal Government .....	2.6			2.9			1.6		
23	Adjustment for discrepancies .....	1.1			.7			.4		
24	Equals: Undistributed profits and reserves .....	13.0			12.8			9.0		
Expenditures:										
25	Construction .....		\$1.6			\$2.7			\$3.5	
26	Producers' durables .....		4.0			5.2			7.5	
27	Net change in inventories .....		-1.7			.5			4.0	
28	Total, domestic capital formation .....		3.9			8.4			15.0	
29	Net exports .....		-2.1			-.8			.9	
30	Total, private capital formation .....		1.8			7.6			15.9	
31	Excess of receipts (+) or capital formation (-) .....			+\$11.2			+\$5.2			-\$6.9
<b>STATE AND LOCAL GOVERNMENT</b>										
32	Receipts: Receipts from the public, other than borrowing .....	\$10.2			\$10.4			\$10.7		
33	Expenditures: Payments to the public .....		\$8.4			\$8.8			\$8.9	
34	Excess of receipts (+) or expenditures (-) .....			+\$1.8			+\$1.6			+\$1.8
<b>FEDERAL GOVERNMENT</b>										
35	Receipts: Receipts from the public, other than borrowing .....	\$47.7			\$49.5			\$44.3		
36	Expenditures: Payments to the public .....		\$96.2			\$87.7			\$64.4	
37	Excess of receipts (+) or expenditures (-) .....			-\$48.5			-\$38.2			-\$20.1

## THE GOVERNMENT'S BUDGET AND THE NATION'S BUDGET—Continued

[Current prices, in billions]

Line	Economic group	Calendar year 1944			Calendar year 1945			October-December 1945 (seasonally adjusted annual rates)		
		Receipts	Expenditures	Excess (+) deficit (-)	Receipts	Expenditures	Excess (+) deficit (-)	Receipts	Expenditures	Excess (+) deficit (-)
	<b>ADJUSTMENT TO BE DEDUCTED FROM RECEIPTS AND EXPENDITURES</b>									
38	Transfer payments to business by governments.....	\$2.9	\$2.9		\$4.0	\$4.0		\$3.1	\$3.1	
39	Transfer payments to individuals by governments.....	5.3	5.3		8.1	8.1		11.9	11.9	
40	Less: Net accrued discount on U. S. securities.....	.3	.3		.3	.3		.3	.3	
41	Government contributions to retirement funds.....	.3	.3		.3	.3		.3	.3	
42	Interest paid by government corporations to U. S. Treasury.....	.1	.1		(1)	(1)		(1)	(1)	
43	Interest on trust fund investments.....	.3	.3		.3	.3		.3	.3	
44	Equals: Adjustment to be deducted.....	7.2	7.2		11.2	11.2		14.1	14.1	
	<b>TOTAL GROSS NATIONAL PRODUCT</b>									
45	Receipts.....	\$197.6			\$196.5			\$182.0		
46	Expenditures.....		\$197.6			\$196.5			\$182.0	
47	Balance.....			0			0			0

<sup>1</sup> Under \$50 million.

NOTE.—Detail will not necessarily add to totals because of rounding.

## Notes

The following notes explain the lines in the table insofar as they differ from the concepts used by the Department of Commerce, as explained in the Survey of Current Business for March 1943, or where fuller explanation is required than is given in the stubs of the table. The 1944 figures are based on official estimates made by the Department of Commerce. Figures for 1945 are preliminary.

Line		Line	
4	Includes United States savings bonds and Treasury bills.		
5	Includes premiums paid for Government life insurance and national-service life insurance, interest on trust fund investments, and miscellaneous trust account receipts.	25	undistributed profits and reserves of business since they are counted as consumers' savings.
6	The estimates of gross national product from the expenditure side and those obtained from the income side are conceptually identical but differ because of statistical imperfections. Following the practice of the Department of Commerce, the adjustment has been made on the income side of the table and has been taken into account by making equal deductions from consumers' income and business income (line 23).	29	This agrees with the Department of Commerce procedure and includes residential building even when financed by individuals and used for private purposes.
7	This differs from the Commerce concept of disposable income in that line 3 has been added to income payments and lines 4, 5, and 6 have been deducted from income payments.	31	This differs from the Department of Commerce concept because War Department relief to other countries is included as a Government expenditure for goods and services and not as an export item. It follows the Commerce procedure in that reimbursable lend-lease and relief administered by UNNRA are included as export items.
13	This differs from the Commerce concept. See note to line 7.	32	The figures for business receipts and business expenditures are not strictly comparable with each other because of the statistical imperfections noted in lines 24 and 25.
15	This differs from the Commerce concept in that postwar credits for excess profits tax refundable in the postwar period are here included in Federal corporate tax liabilities.	33	Tax liabilities and nontax payments and contributions by the public to State and local social insurance funds are adjusted to a receipts basis. Intra-governmental and noncash transactions are excluded.
17	This differs from the Commerce concept because of the difference explained in the note to line 15.	35-36	Expenditures for goods and services as defined by the Department of Commerce are adjusted to a budgetary basis. Intra-governmental and noncash transactions are excluded.
18	This agrees with Commerce concepts and includes: Depreciation and depletion charges, other business reserves; capital outlays charged to current expense; and inventory revaluation adjustment.	38-44	Receipts from the public, other than borrowing and payments to the public correspond to the concepts used in the Budget table of payments to and receipts from the public which is explained in appendix 1.
21	Includes: Renegotiation of war contracts; purchase of existing assets; net receivables; capital transactions; reimbursable lend-lease; lend-lease silver exports; net loan transactions of Government corporations excluding investment in United States securities; and refunds excluding excess profits tax refund bonds.	38	These adjustments are made to reconcile this appendix with Commerce totals for gross national product.
22	The renegotiation payments included here are made in discharge of previous liabilities and hence differ from the figures for renegotiation liabilities in line 21.	39	These items, included in business income (line 21) and in Government expenditures, are not regarded as payments made for current production and are therefore deducted from total receipts.
23	See note to line 6.	40-42	This corresponds to the Commerce concept of transfer payments to individuals and includes: Pensions, relief payments, allowances to soldiers, mustering-out pay, etc. These items, included in consumers' income and in Government expenditures, are not regarded as payments made for goods and services currently produced and are therefore deducted from total receipts and expenditures.
24	The Department of Commerce does not present a single figure for business receipts, but presents separately corporate savings and business reserves. Retained earnings of unincorporated business are not included in	45-46	These items, included in the Commerce concept of gross national product have not been included elsewhere in the table.
			These totals correspond to the Commerce concept of gross national product.





# SUMMARY OF PAYMENTS TO AND RECEIPTS FROM THE PUBLIC <sup>1</sup>

*Excluding major intragovernmental and noncash transactions*

*Based on existing and proposed legislation*

[For fiscal years 1947, 1946, and 1945. In millions]

Description	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>PAYMENTS TO THE PUBLIC</b>			
<b>*National defense:</b>			
General and special accounts.....	\$16,000	\$48,800	\$90,029
Checking accounts of Government corporations and credit agencies with the Treasurer of the United States (net).....	* 1,000	200	472
Total, national defense.....	15,000	49,000	90,501
<b>Interest on the public debt.....</b>	<b>3,842</b>	<b>3,727</b>	<b>2,821</b>
<b>Refunds.....</b>	<b>1,585</b>	<b>2,616</b>	<b>821</b>
<b>Veterans pensions and benefits.....</b>	<b>4,038</b>	<b>2,119</b>	<b>918</b>
<b>International finance (including proposed legislation).....</b>	<b><sup>2</sup> 3,504</b>	<b><sup>2</sup> 2,664</b>	
<b>Other activities:</b>			
General and special accounts.....	3,871	3,553	2,230
Checking accounts of Government corporations and credit agencies with the Treasurer of the United States (net).....	1,140	21	* 851
Trust accounts.....	2,646	3,103	* 24
<b>Payments based on proposed legislation (excluding international finance).....</b>	<b>1,500</b>	<b>250</b>	
<b>Total, payments to the public.....</b>	<b>37,126</b>	<b>67,053</b>	<b>96,416</b>
<b>RECEIPTS FROM THE PUBLIC (INCLUDING BORROWING)</b>			
<b>Receipts other than borrowing:</b>			
<b>General and special accounts:</b>			
Direct taxes on individuals.....	12,874	15,845	19,789
Direct taxes on corporations.....	8,192	12,394	<sup>3</sup> 15,638
Employment taxes <sup>4</sup> .....	431	483	510
Excise taxes and customs.....	6,777	6,716	6,289
Miscellaneous receipts.....	3,052	2,945	3,360
Trust accounts <sup>4</sup> .....	3,386	4,288	4,984
<b>Total, receipts other than borrowing.....</b>	<b>34,712</b>	<b>42,671</b>	<b>50,570</b>
<b>Borrowing from the public (net):</b>			
Savings bonds and stamps.....			10,620
Treasury bonds.....			26,224
Short-term Treasury issues.....			14,175
Government corporation and credit agency obligations.....			<sup>5</sup> 1,553
Other obligations.....			148
Excess-profits tax collections refundable in postwar period <sup>6</sup> .....			761
<b>Total, borrowing from the public (net).....</b>	<b><sup>6</sup> 7,024</b>	<b>10,598</b>	<b>50,375</b>
<b>Total, receipts from the public (including borrowing) <sup>6</sup>.....</b>	<b>27,688</b>	<b>53,269</b>	<b>100,945</b>

\* Excess of receipts over payments.

<sup>6</sup> Excess of redemptions over borrowings.

<sup>1</sup> This table is explained in appendix 1.

<sup>2</sup> Includes cash payments of the Export-Import Bank, from the Exchange Stabilization Fund, and against the proposed line of credit to the United Kingdom.

<sup>3</sup> Excludes refundable excess-profits taxes.

<sup>4</sup> Net appropriation to Federal old-age and survivors insurance trust fund excluded from employment taxes, but included as trust account receipt.

<sup>5</sup> Estimated liability to refund, irrespective of whether bonds have been issued.

<sup>6</sup> Difference between payments to and receipts from the public is accounted for by a corresponding change in the Treasury cash balance and the Exchange Stabilization Fund.



## FEDERAL ACTIVITIES IN PUBLIC WORKS

### INTRODUCTION

This section of part III of the Budget document presents an analysis of the public works activities of the Federal Government. The detailed estimates for these activities are included in part II under the agency responsible for the activity, but the various parts of the public works program have been brought together here to give a more complete presentation of the capital improvements in which there is Federal participation. Such activities are reflected in the annual Budget through (1) appropriations for direct Federal construction and for loans and grants for non-Federal construction, (2) loan authorizations for non-Federal construction, and (3) construction outlays by Government corporations.

In previous Budgets, the general public works section carried in part II included only general and special account appropriation items which were predominantly public works in character. While Federal highway grants were included, no Federal loan programs were contained in the section. Furthermore, emergency outlays, including Federal grants under the Public Works Administration, national defense construction, and outlays of most Government corporations for public works were excluded.

In contrast, this section includes Federal outlays for both defense and civil public works, whether through direct construction or through loans or grants. Where readily available, information is also given on public works expenditures of Government corporations.

For purposes of this section, the term "public works" is defined as construction of public character, for governmental or community service, built at public cost. "Construction" is defined as the design and production of fixed works and structures, or substantial alterations to land, involving either the provision of new works or major additions, alterations and replacements of existing work. Appropriation items for maintenance and repair of existing works are not included in this section. In those public works appropriation items containing large amounts for maintenance, the maintenance portion has been excluded. Land improvements which do not involve major structures or substantial land alterations are excluded from the scope of this definition. Where land acquisition costs are included as part of a construction appropriation, such costs are included, as it was not practicable, in preparing this section, to segregate such land acquisition costs from the costs of construction.

Through the grouping in this section of all major items involving the planning and construction of public works, it is intended to present a more complete description of the public works activities of the Federal Government. The following discussion describes the over-all Federal public works program for fiscal year 1947, the individual programs by major purposes, and the individual agency programs. The tabulation which follows the discussion presents appropriations and obligations for planning and construction of public works, by appropriation title or subappropriation category, for fiscal years 1945, 1946, and 1947.

### 1. TOTAL FEDERAL PROGRAM

The total public works program as recommended in this Budget is largely a civil works program, public construction for defense<sup>1</sup> purposes becoming once more a minor part of the whole.

Federal expenditures for defense and civil public works through direct construction, through loans and grants and by Government corporations, are estimated to reach \$1,740,000,000 during fiscal year 1947, compared with estimated expenditures of \$1,962,000,000 during fiscal year 1946 and \$1,978,000,000 in fiscal year 1945, as shown below:

[In millions of dollars]

	Estimated, 1947	Estimated, 1946	Actual, 1945
National defense construction, continental United States <sup>1</sup> .....	387.0	1,038.0	1,683.0
Civil public works.....	1,353.1	923.9	294.8
Total.....	1,740.1	1,961.9	1,977.8

<sup>1</sup> Excludes expenditures by the War Department for the Manhattan District project.

Federal expenditures for national defense construction reached a peak in fiscal year 1943, and decreased rapidly in later years. For fiscal year 1946, national defense expenditures continue at a high rate because of substantial payments for work put in place during previous fiscal years. The decline in defense construction expenditures in fiscal year 1947 will be partially offset by the increase of peacetime civil public works.

#### CIVIL PUBLIC WORKS

During the war, construction of civil works has been held to a minimum consistent with the public health and safety and the furtherance of the war program. The expenditure of \$295,000,000 for civil works during fiscal year 1945 reflects the relatively low level of such work as compared with prewar years when expenditures for regular Federal projects, exclusive of relief programs, averaged over \$700,000,000 annually. During fiscal year 1946, Federal civil works expenditures are estimated to rise to \$924,000,000, and in fiscal year 1947 a further substantial increase is estimated, to a total of \$1,353,000,000.

This 1947 civil works program will be considerably larger than the average prewar Federal program because of the need for completion of suspended projects and for provision of additional facilities resulting from the halting of projects in process and the reduction of new civil construction during the war. Moreover, existing programs have been greatly expanded by congressional authorization. These include programs for highways, rural electrification, veterans hospitals, flood control, and reclamation. The 1947 program, however, has been restricted to those projects which will contribute toward reconversion and stimulation of private industry and which will return the greatest economic and social benefits.

The expenditure estimates given above must be considered as tentative at this time, as the progress of Federal civil works during the last 6 months of fiscal year 1946 and during fiscal year 1947 will depend to a great extent upon the availability of materials and manpower and the level of material and labor costs and contractors'

bids. If the construction industry is reasonably successful in early 1946 in reconverting to civilian construction, Federal public works expenditures could approach the estimates as shown above.

Programs undertaken during fiscal year 1947 will commit the Federal Government to estimated additional expenditures of \$3,000,000,000 in later years to complete projects or programs being carried on during 1947. This estimate includes Federal-aid highway commitments and completion of flood control and reclamation projects, but is exclusive of presently authorized projects and programs for which appropriations may be recommended in future years.

The following tabulation shows actual civil works expenditures for the major construction agencies for fiscal year 1945, together with estimated expenditures for fiscal years 1946 and 1947.

*Federal civil public works expenditures*

[In millions of dollars]

Agency	Estimated, 1947	Estimated, 1946	Actual, 1945
Tennessee Valley Authority.....	38.7	30.4	42.3
Veterans Administration.....	130.0	55.0	15.8
Public Roads Administration.....	261.0	135.8	41.5
Public Buildings Administration.....	9.8	6.3	2.2
National Housing Agency.....	90.0	100.0	.....
Forest Service.....	34.0	10.0	7.3
Rural Electrification Administration.....	241.0	156.0	39.9
Civil Aeronautics Administration.....	27.4	33.1	6.4
Bonneville Power Administration.....	14.8	12.0	5.2
Southwestern Power Administration.....	16.0	.....	.....
Bureau of Indian Affairs.....	5.4	1.0	.5
Bureau of Reclamation.....	156.9	116.3	37.2
National Park Service.....	18.3	1.1	.3
International Boundary and Water Commission, United States and Mexico.....	6.6	.9	.4
Corps of Engineers.....	200.5	159.6	67.6
The Panama Canal.....	5.2	7.8	3.5
Reconstruction Finance Corporation.....	60.0	26.0	1.5
All other.....	37.5	72.6	23.2
Total.....	1,353.1	923.9	294.8

*Appropriations.*—The amounts appropriated for fiscal years 1945 and 1946 reflected the wartime curb on Federal construction. Appropriations for civil works totaled \$165,900,000, and loan authorizations, \$25,000,000 for fiscal year 1945; for fiscal year 1946 appropriations in the regular annual appropriation acts increased to \$277,100,000, and loan authorizations to \$200,000,000. When Japan surrendered in August 1945, Federal construction agencies had available only some \$650,000,000, including funds carried over from previous years, for prosecution of civil public works in fiscal year 1946. This amount was insufficient to permit resumption of public works activity at a rate consistent with urgent needs.

Accordingly, the Congress, acting upon the President's recommendations, appropriated additional funds totaling \$406,000,000 for planning and construction of civil public works and \$191,900,000 for construction of temporary housing for veterans for fiscal year 1946, increasing total appropriations for the year to \$875,000,000. For fiscal year 1947, appropriations totaling \$977,000,000, and loan authorizations totaling \$250,000,000 are recommended for civil public works. Of this total, \$693,000,000 are for direct Federal planning and construction and \$534,000,000 are for Federal loans and grants to non-Federal agencies.

Such appropriations are considered to be adequate to resume certain Federal programs deferred during the war, and to carry forward, in an orderly manner and at an economic rate, the projects and programs initiated with supplemental appropriations during fiscal year 1946. These 1947 appropriations, however, are proposed only

for carrying out programs already authorized. Congress is now considering legislation for construction of airports, hospitals, facilities for pollution control, Federal buildings, and educational and recreational facilities. Authorization of any of these programs by the Congress would require additional appropriations to enable undertaking of such programs.

SURVEYS AND DETAILED PLANS

*Surveys.*—Recommended appropriations for preliminary surveys and investigations for Federal public works total \$24,500,500 in fiscal year 1947. This compares with \$19,306,735 for preliminary surveys for fiscal year 1946. These appropriations are not included in the appropriations for construction discussed above, as the funds are used for investigations for determining the need and feasibility of construction projects rather than for preparation of construction plans and specifications. These funds will enable the Federal construction agencies to accelerate to some extent the preliminary studies required to develop economically sound and socially desirable projects for undertaking in later years, in accordance with the policy expressed by the President of preparing plans now for future public works.

*Detailed plans.*—Funds which have been appropriated for fiscal year 1946 for preparation of detailed construction plans for direct Federal projects total \$27,423,134. Recommended appropriations for fiscal year 1947 for this purpose total \$24,887,985. These funds are included in the totals of appropriations for construction discussed above.

In addition to appropriations made specifically for detailed plans, Federal agencies have substantial funds available from construction appropriations to apply toward preparing detailed plans for projects. This will permit some further acceleration of planning, but additional steps will be necessary during the coming year to bring planning activities to a level that will assure an adequate reserve of planned projects.

The following tabulation summarizes the major appropriations made for detailed planning of direct Federal construction:

*Appropriations for detailed plans, Federal public works*

Agency	Recommended, 1947	Actual, 1946
Bonneville Power Administration.....	\$301,000	\$1,160,000
Southwestern Power Administration.....	500,000	.....
Bureau of Indian Affairs.....	420,000	.....
Bureau of Reclamation.....	7,500,000	6,439,059
National Park Service.....	2,613,385	107,500
Fish and Wildlife Service.....	139,000	.....
Corps of Engineers.....	12,815,000	16,435,000
Other.....	599,600	3,281,575
Total.....	24,887,985	27,423,134

Appropriations totaling \$30,000,000 were made for fiscal year 1946 for advances to State and local governments for preparation of detailed plans for public works. Additional appropriations would be required to continue this activity through fiscal year 1947.

2. PROGRAMS BY MAJOR PURPOSES

Federal construction activities are directed toward five broad purposes: Resource conservation and development (including land development, water control and utilization, and power development), transportation,

housing, community and welfare services, and Government administration. The following paragraphs give a brief description of the major purposes to be served by Federal capital improvements, with emphasis upon the function rather than on the agency or agencies responsible for carrying out the program.

#### RESOURCE CONSERVATION AND DEVELOPMENT

The Federal construction program for development of natural resources will be resumed during the second half of fiscal year 1946 and in fiscal year 1947, after having been greatly curtailed during the war years. Congress has appropriated \$183,000,000 in supplemental funds for fiscal year 1946 and an additional \$652,000,000 are recommended to be made available in fiscal year 1947. In addition to completing a large number of projects which had been halted during the war, these funds will permit some expansion of urgently needed programs and preliminary work on a number of key projects in region-wide development programs. Expenditures for resource conservation and development are estimated at \$451,900,000 for fiscal year 1946 and \$652,800,000 for fiscal year 1947.

Control and use of water is a major activity in resource conservation and development. It involves multiple-purpose structures to control flood waters, provide water for irrigation, aid navigation, and to convert the energy of falling water into electric power for industrial and domestic uses. Different types of these capital improvements receive varying degrees of emphasis in different parts of the Nation. In the Western States irrigation is of primary importance, although most structures which impound waters for irrigation also restrict the flow of flood waters. In the Eastern and Southern States, control of stream flow to prevent flood damage and aid navigation is of greater importance. In most cases where dams are constructed to impound water, electric power is a useful byproduct. Forest development and soil conservation aid in the control and use of water by retarding run-off and by decreasing erosion and consequent siltation of streams.

The program which is presented here for fiscal year 1947 includes large multiple-purpose projects in most of the principal river valleys of the Nation. Some of these projects are key parts of regional or basin-wide developments. Although the forms of organization required for these developments have not, in all cases, been determined, these projects will fit into any type of regional development program which may be established. Of particular importance are the projects in the Central Valley of California and the Arkansas, Colorado, Rio Grande, Columbia, and Missouri River valleys west of the Mississippi River, and the Alabama-Coosa, Connecticut, Cumberland, Ohio, Roanoke, and Savannah River valleys in the East. The three principal Federal agencies engaged in constructing major water development projects are the Bureau of Reclamation, the Corps of Engineers, and the Tennessee Valley Authority. Capital improvement programs for upstream flood control work will be carried out during fiscal year 1947 in a few critical areas throughout the country by the Forest Service and the Soil Conservation Service.

Capital outlays for power development are intimately associated with the undertaking of large multiple-purpose river development projects. It is proposed during fiscal years 1946 and 1947 to install additional power generating units in a number of existing multiple-purpose dams. In addition, many of the larger dams programed for undertaking in fiscal year 1947 will contain power features.

In some cases, turbines and generator units will be installed immediately upon completion of the dams; in other cases, penstocks will be installed in order that power units may be added to the projects as required in later years. Power developments are proposed for construction by the Bureau of Reclamation, Corps of Engineers, and the Tennessee Valley Authority.

Power transmission and distribution facilities will continue to be required in fiscal year 1947 for the marketing of power developed, as an incident to other purposes, at Federal multiple-purpose developments. Construction of additional transmission and distribution facilities estimated to cost \$53,500,000, are programed for fiscal year 1947 to enable Federal agencies to market power formerly used for war purposes to public bodies, cooperatives and other peacetime industrial users. Such facilities are proposed for construction by the Department of the Interior through the Bonneville Power Administration, the Southwestern Power Administration, and the Bureau of Reclamation, and by the Tennessee Valley Authority.

Federal assistance for rural electrification is proposed to be expanded in fiscal year 1947 to make available \$250,000,000 for loans to local cooperatives and public bodies for extension of distribution lines to rural areas. A total of \$200,000,000 of loan funds has been made available for fiscal year 1946. This program is under jurisdiction of the Rural Electrification Administration. Expenditures for such lines are estimated at \$156,000,000 for fiscal year 1946 and \$241,000,000 for fiscal year 1947.

The 1947 estimates propose a resumption of the construction program for forest, park, and wildlife developments, which were almost entirely suspended during the war. The forest program involves construction of development roads and trails and structures in national forest areas and on other public lands. This program is carried out by the Forest Service and the land development agencies of the Department of the Interior including the Bureau of Indian Affairs, the National Park Service, and the Fish and Wildlife Service. Park development includes construction of roads and trails and structures in the national parks and other areas under jurisdiction of the National Park Service. Capital improvements for fish and wildlife development are undertaken at Federal fish hatcheries and on wildlife refuges, largely by the Fish and Wildlife Service.

Improvement programs of a nonstructural nature, such as reforestation, forest protection and improvement, and soil conservation, while highly important parts of resource conservation and development, are not covered by this analysis which is limited to construction programs.

Although the volume of capital improvements for resource conservation and development is being stepped up in fiscal year 1947, planning for future programs is not being neglected. For fiscal year 1947, \$21,900,000 is recommended for preliminary surveys, and \$17,286,000 is recommended for preparation of detailed plans for resource conservation and development projects.

#### TRANSPORTATION

Federal outlays for construction of transportation facilities will be greatly expanded during fiscal year 1947, after the relatively low level of activity during the war years. For fiscal year 1947, \$424,500,000 is recommended to be appropriated for transportation facilities, as compared with the \$166,900,000 for fiscal year 1946. Expenditures for fiscal year 1947 are estimated at \$415,500,000 as compared with \$298,400,000 for fiscal year 1946. The principal transportation program of the Federal Government is for grants-in-aid for highway con-

struction by non-Federal agencies. The road program was largely directed during the war toward improvement of strategic defense highways and access roads to critical raw materials; construction of new highways and improvement of existing highways not related to defense need were largely deferred during the war. The 1947 program is based upon the full-scale resumption of the Federal-aid program at a level to reach \$500,000,000 per year of Federal grants as soon as practicable. In addition to grants-in-aid for highway construction which are handled by the Public Roads Administration, the Federal Government also constructs major highways through the national forests, builds and maintains roads in Alaska and participates in construction of the Inter-American Highway. Funds are recommended in the 1947 Budget for these purposes.

Capital improvements for air transportation are also being recommended for fiscal year 1947. During the war, the Federal Government expanded airport facilities throughout the country, both through construction of Army and Navy airports and through provision of defense airports in cooperation with local communities. These programs are now being brought to a close, and the Federal program recommended in the 1947 Budget is limited to improvement of the Federal airways system. Should Congress approve the postwar Federal aid airport program now pending, the Federal Government would greatly increase its peacetime capital improvement outlays for air transportation.

Federal construction of navigation improvements was almost entirely halted during the war, except for a few river and harbor projects needed for the national defense. This program is being resumed on a small scale with \$35,600,000 appropriated for fiscal year 1946. For fiscal year 1947, an additional \$55,700,000 of appropriations is being recommended for new river and harbor construction, to be undertaken by the Corps of Engineers.

#### HOUSING

Federal participation in assisting and stimulating housing construction includes direct Federal construction of war housing, subsidies for low-rent housing, and Federal assistance through loan guarantees and indirect financing of home loan agencies. During the war, the Federal Government has engaged in a large program of construction of defense housing in areas where critical housing shortages existed. After VJ-day, this program was halted and no new construction was undertaken. In order to alleviate the critical housing shortage for veterans, however, the Congress appropriated \$191,900,000 of supplemental funds for fiscal year 1946 to the National Housing Agency for conversion of defense housing into temporary housing for veterans.

The Federal Government has certain commitments outstanding with local housing authorities to provide loan funds for low-rent housing under the United States Housing Act of 1937. However, further Federal participation in housing programs is dependent upon the passage of additional housing legislation now pending in the Congress.

#### COMMUNITY AND WELFARE SERVICES

Federal capital outlays for community and welfare services include structures of a widely varying nature, such as hospitals, schools, and penal institutions. The bulk of the program in this classification for fiscal year 1947 is for veterans hospitals for which appropriations of \$147,000,000 of the total of \$160,000,000 are recom-

mended. These veterans hospitals are urgently needed to care for the great increase in the number of veterans requiring hospital attention and rest-home services. Expenditures for veterans hospitals in fiscal year 1946 are estimated at \$55,000,000; in fiscal year 1947, \$130,000,000.

The remainder of the program in this category is limited for the present to community services, education, health, and penal purposes in which there is a special Federal interest, such as for Indians, Howard University, Panama Canal, Federal prisons, and the Virgin Islands. For fiscal year 1947, \$13,000,000 is recommended to be appropriated for buildings and facilities for these purposes. Very little construction work was undertaken for any of these purposes during the war, and there is now an urgent need for additional construction in these fields. Expenditures in fiscal year 1947 are estimated to reach \$55,000,000, including expenditures under loans made by the Reconstruction Finance Corporation to public agencies.

Additional expenditures for community and welfare services are contingent upon enactment of legislation by the Congress providing for Federal loans and grants for construction of hospitals and health centers, educational facilities, and stream-pollution control facilities.

#### GOVERNMENT ADMINISTRATION

In this grouping are included buildings and facilities for Government administration, research, and miscellaneous purposes. During the war, construction of permanent office buildings has been deferred, although there was a considerable amount of construction of research buildings, chiefly from national defense funds. For fiscal year 1947 total appropriations of \$14,000,000 for structures for Government administration are recommended. These structures include research facilities for the Bureau of Mines and the National Advisory Committee for Aeronautics, foreign service buildings, and major additions to public buildings. Expenditures for such facilities for fiscal year 1947 are estimated at \$24,700,000. No appropriations are recommended in fiscal year 1947 for construction of new Federal public buildings by the Public Buildings Administration, as the future public buildings program is dependent upon action by the Congress on legislation now pending.

#### 3. AGENCY PROGRAMS

Federal activities in public works are carried out by various agencies of the Federal Government which have, in general, a responsibility for the function which is to be served by the construction program. The following paragraphs describe briefly the construction activity of each agency, identifying it with the agency's functional responsibility, and relating the activity to the appropriation recommendations for fiscal year 1947.

#### INDEPENDENT OFFICES

##### NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

Public works appropriations of the National Advisory Committee for Aeronautics provide the funds necessary to build and initially equip laboratory facilities at the three research laboratories operated by the Committee. These laboratories are the Langley Memorial Aeronautical Laboratory, Langley Field, Va.; Ames Aeronautical Laboratory, Moffett Field, Calif.; and Aircraft Engine Research Laboratory, Cleveland, Ohio. Of the total appropriation of \$3,098,000 recommended for fiscal year 1947, \$2,990,000 is for modifications to wind tunnels and

for electric power equipment at Langley Field; the remaining \$108,000 is for construction of a fuels laboratory at Cleveland.

#### TENNESSEE VALLEY AUTHORITY

For fiscal year 1947 an estimated \$42,329,000 is required for construction and acquisition of capital assets by the Tennessee Valley Authority. For this program, \$28,791,000 is tentatively estimated to be required from new appropriations, and an estimated \$13,538,000 would be provided from the corporate funds which are composed of the receipts of the Tennessee Valley Authority. These estimates are tentative because the 1947 budget programs of Government corporations, including the Tennessee Valley Authority, have not yet been prepared, but will be transmitted to the Congress in the spring as a supplement to the regular Budget.

#### VETERANS ADMINISTRATION

Beginning in fiscal year 1946, the Veterans Administration greatly accelerated its program of hospital construction to provide additional facilities for the increasing number of veterans requiring hospital and rest home care. For fiscal year 1946, a total of \$242,820,000 has been appropriated for construction of new hospitals, and additions to existing hospitals to provide a total of 29,445 additional beds. Of the appropriation of \$147,442,500 recommended for fiscal year 1947, \$127,668,000 is earmarked for construction of additional facilities providing 13,422 hospital beds. The remaining \$19,774,500 is to begin a 3-year program of major alterations, repairs, and reconditioning at existing veterans facilities. The alteration program is required for undertaking urgent maintenance work deferred during the war and for extensions and enlargements of related service facilities, such as quarters for personnel and recreational facilities, made necessary because of revisions in standards and increases in capacity at the hospitals.

Construction of veterans hospital facilities will be a continuing program for the next several years. Appropriations for 1946 and 1947 will total \$390,262,500, as compared with a total authorization of \$500,000,000 for veterans hospital construction contained in the War Mobilization and Reconversion Act of 1944.

#### FEDERAL SECURITY AGENCY

##### COLUMBIA INSTITUTION FOR THE DEAF

The recommended appropriation of \$7,500 is for plans and specifications for construction of buildings and facilities, under the supervision of the Public Buildings Administration.

##### HOWARD UNIVERSITY

The 1947 Budget recommends funds for beginning a program of new building construction at Howard University. A total of \$154,800 is recommended for plans and specifications for three men's dormitories, administration building, law building, biology building, and greenhouse, and alterations to the science building. In addition, \$3,017,000 is recommended for construction of an engineering building, women's dormitory units, auditorium and fine arts building, and a dental building, under the construction supervision of the Public Buildings Administration. Funds for detailed plans for the buildings were appropriated in fiscal year 1946.

#### FEDERAL WORKS AGENCY

##### PUBLIC BUILDINGS ADMINISTRATION

Recommended appropriations for the Public Buildings Administration for fiscal year 1947 make no provision for new public building construction. However, \$1,500,000 is recommended for major repairs and improvements to public buildings in and near the District of Columbia. During fiscal year 1947, this agency expects to obligate \$6,100,000 for construction purposes, largely from funds available from previous years. Additional appropriations for the planning and construction of Federal public buildings are contingent upon Congressional action on legislation now pending which would authorize an over-all program of Federal building construction.

##### PUBLIC ROADS ADMINISTRATION

Appropriations totalling \$305,838,792 are recommended for fiscal year 1947 for highway development including the Federal-aid highway program carried on through State highway departments. The recommended appropriations are required to liquidate obligations incurred under the authority of previously approved contract authorizations.

The funds provided for in the 1947 estimates will permit the Public Roads Administration to proceed with an expanded peacetime highway construction program. The agency's program was restricted during the war to those projects which were necessary for war purposes. Furthermore, State highway departments were unable to carry on their normal reconstruction and maintenance work during the war. An expanded highway program is necessary to restore and improve the Nation-wide highway systems that have fallen into disrepair during the war.

A total of \$175,000,000 of appropriations is recommended for fiscal year 1947 for Federal-aid postwar highways authorized in the Federal-aid Highway Act of 1944; for fiscal year 1946, an initial appropriation of \$25,000,000 has been made available to start this program. The apportionment of the first postwar fiscal year authorization of \$500,000,000 was made January 6, 1945; the Congress on October 2, 1945, released the full amount of this authorization for construction and provided that for the purpose of the Federal-aid Highway Act of 1944, the first postwar fiscal year would be the fiscal year ending June 30, 1946. Programs under this authorization have been submitted providing for the improvement of 7,575 miles of highway.

An additional \$108,000,000 is recommended for fiscal year 1947 to meet cash requirements of the regular Federal-aid highway and grade-crossing programs authorized before the war. These programs include projects deferred because of the war and urgent improvements to the strategic highway network carried on during the war. The deferred projects provide for the improvement of 1,600 miles of highway, the construction of 45 highway-railway grade-crossing separations and the installation of protective devices at 50 crossings. The active program provides for the improvement of 1,400 miles of highway, the construction of 51 highway-railway grade-crossing separations, and the protection of 91 highway-railway crossings.

Appropriations totalling \$17,838,792 are recommended for fiscal year 1947 for the strategic highway network and access roads programs, in order to pay the Federal share of the cost incurred by the States in completing the defense highway program authorized by the Defense Highway Act of 1941.

The United States is participating, through the Public Roads Administration, in the improvement of the Inter-

American Highway from the southern border of Mexico to Panama City, a distance of 1,586 miles. Although only about 450 miles of this section have been paved, 800 miles of the unpaved portion are open to traffic the year around, while 160 miles are impassable in wet weather, and about 176 miles are impassable to traffic. During the past year work has gone forward on grading the unimproved sections of the highway, on widening narrow sections, bridge building, and on surveys for future work. An appropriation of \$5,000,000 is recommended for fiscal year 1947 to carry on the work on this project.

#### BUREAU OF COMMUNITY FACILITIES

This unit of the Federal Works Agency is responsible for completing the war public works program of community facilities required during the war; the public works advance planning program authorized by the Congress in title V of the War Mobilization and Reconversion Act of 1944; and a program of public works construction in the Virgin Islands. For the war public works program no new appropriations are recommended for fiscal year 1947, as all new commitments for this purpose ceased after the surrender of Japan.

For public works advance planning \$30,000,000 was appropriated during fiscal year 1946, these funds to be used for advances to State and local governments to prepare detailed plans and specifications for needed and worthwhile public works. No new appropriations are recommended for fiscal year 1947, but supplemental requests will be made as additional funds are required to carry out the President's program of providing a sizable reserve of public works projects planned and ready for construction.

An appropriation of \$2,000,000 is recommended for construction, by the Bureau of Community Facilities, of public works projects in the Virgin Islands. A total of \$1,366,210 was appropriated for this purpose in fiscal year 1946. These funds represent about one-third of the total authorized program, costing \$10,028,420, of specific public works projects on the islands of St. Croix, St. Thomas, and St. John, to assist in the internal development of the islands, and to provide necessary services for the inhabitants. Included in the program are hospitals, sanitation and malaria control works, sewerage and water supply systems, facilities for fire protection, schools, roads, public buildings, prisons, recreation and communication facilities, abattoirs, and public markets.

#### NATIONAL HOUSING AGENCY

During the war the National Housing Agency, through its constituent unit, the Federal Public Housing Authority, has engaged in a construction program to provide housing for in-migrant war workers. This program was substantially completed before the surrender of Japan; hence, no new appropriations were made for the fiscal year 1946. Operations during fiscal year 1946 have consisted largely of completing those projects which were in an advanced stage of construction. The agency is now turning its attention to the problem of disposing of the war housing units.

In the meantime the National Housing Agency has been directed by Congress to make the war housing accommodations available for use as temporary housing for families of servicemen and veterans. An appropriation of \$191,900,000 has been made for dismantling and moving war housing buildings to locations where required by veterans. Under this appropriation, the National Housing Agency

will furnish approximately 100,000 dwelling accommodations to educational institutions, State and local public agencies, and nonprofit organizations, the housing to be erected on sites acquired and supplied by these agencies.

In addition to the direct construction mentioned above, the Federal Public Housing Authority will reactivate locally owned low-rent projects, for which loan contracts and commitments were made before the war. The outstanding commitments for these projects amount to about \$100,000,000.

#### DEPARTMENT OF AGRICULTURE

##### OFFICE OF EXPERIMENT STATIONS

An appropriation of \$56,000 is recommended for construction of seven buildings at the Federal Experiment Station, Puerto Rico.

##### BUREAU OF ANIMAL INDUSTRY

For fiscal year 1947 appropriations are recommended for construction of a poultry research building, at a cost of \$30,000, and enlargement of the Zoological laboratory building, at a cost of \$75,000, at the Agricultural Research Center, Beltsville, Md.

##### FOREST SERVICE

The 1947 Budget recommends the resumption of the forest highways, roads, and trails program which was virtually suspended during the war years. For forest highways, \$23,714,222 is recommended to be appropriated for fiscal year 1947, as compared with actual appropriations of \$3,500,000 in fiscal year 1946. Construction of forest highways, which form an integral part of our Nation-wide highway transportation system, is carried out by the Public Roads Administration. These highways are built to the same standards as the contiguous Federal-aid highways, and are of primary importance to the States, counties, and communities near the national forests. For forest development roads and trails, \$12,500,000 is recommended for fiscal year 1947, as compared with actual appropriations of \$6,418,778 for fiscal year 1946. These funds provide for the maintenance of existing roads and trails as well as for new construction. Forest development roads and trails are built primarily for the protection and management of the national forests rather than for general travel purposes, although they are generally open to public travel. These roads are built by the Forest Service with local labor.

In addition, an appropriation of \$1,560,000 is recommended to be appropriated from the receipts of the national forests for forest road and trail development in national forests. This is estimated to be 10 percent of all the receipts and is used for expenditure on national forests in the States from which the receipts were collected.

##### SOIL CONSERVATION SERVICE

An appropriation of \$700,000 is recommended for fiscal year 1947 for land improvements on water conservation and utilization projects undertaken cooperatively with the Bureau of Reclamation, Department of the Interior. This program has as its objective the stabilizing of western agriculture by providing settlement opportunities for needy farm families, including returning veterans and war workers with farm backgrounds. Through development of these projects, sound land and water use in the arid and semiarid regions of the country will be promoted by



rehabilitating and expanding irrigated lands. The 1947 appropriation contemplates a program similar to that for fiscal year 1946.

#### FARM SECURITY ADMINISTRATION

For the water facilities program, an appropriation of \$1,000,000 is recommended for fiscal year 1947, to provide small water facilities to farmers in the western arid and semiarid regions. The recommended appropriation is substantially the same as the actual appropriations for the two previous fiscal years. Of the total, \$778,233 is available for loans to farmers for construction of wells, ponds, windmills, storage tanks, and cisterns, and \$221,767 is available for technical guidance and administration.

#### RURAL ELECTRIFICATION ADMINISTRATION

The rural electrification program of the Federal Government was almost entirely suspended during the war, largely because of the shortage of critical materials. The program, which involves loans to rural electric cooperatives for construction of electric generating and distribution systems, was resumed during fiscal year 1946 when Congress authorized the Rural Electrification Administration to borrow \$200,000,000 from the Reconstruction Finance Corporation for loans to cooperatives. For fiscal year 1947 an additional \$250,000,000 of borrowing authority is recommended, to continue the rural electrification program at an accelerated rate. Under the program loans are also provided for the wiring of premises and for the acquisition of electrical and plumbing appliances by people in rural areas.

The ultimate goal is an almost complete electrification of rural areas, which is expected to be accomplished over a 10-year period, at an estimated total cost of \$1,825,000,000.

#### FLOOD CONTROL

That part of the Nation's flood control program for which the Department of Agriculture is responsible has been at a standstill during the war. It will be reactivated by resuming the surveys and investigations that are necessary before actual construction plans can be developed, and by initiating a small volume of construction.

#### DEPARTMENT OF COMMERCE

##### CIVIL AERONAUTICS ADMINISTRATION

The recommended appropriation of \$18,680,000 for the Civil Aeronautics Administration is for the construction of air navigation facilities on the Federal airways. The program for the fiscal year 1947 includes the construction of very high frequency radio ranges, airport approach light systems, instrument landing systems, and intermediate landing fields. This work is for improving air navigation within the present airways system, and for providing the necessary navigation facilities for 4,000 additional miles of airways.

Congress appropriated funds for additional construction at the Washington National Airport in fiscal year 1946. No appropriations for further construction are recommended for fiscal year 1947, but it is possible that the demands on this airport may require additional construction at a later date.

Legislation for a national airport construction program, which is now being considered by the Congress, will place

with the Federal Government responsibility for sharing the cost of construction and improvement of airports with State and local governments. Should this legislation be enacted, funds will be required by the Civil Aeronautics Administration for the preparation of a national airport plan and for grants-in-aid to State and local governments for airport construction.

#### COAST AND GEODETIC SURVEY

The construction program for the Coast and Geodetic Survey for fiscal year 1947 is limited to the building of a magnetic and seismological observatory at College, Alaska, and a dwelling at Gaithersburg Observatory, Gaithersburg, Md., for which a total appropriation of \$129,400 is recommended.

#### DEPARTMENT OF THE INTERIOR

##### BONNEVILLE POWER ADMINISTRATION

The recommended appropriation for the Bonneville Power Administration for the fiscal year 1947, together with the unobligated balance of prior appropriation, will provide \$16,973,069, for construction of transmission lines, substations, and appurtenant facilities, and the acquisition of construction equipment. This construction program is sufficient only to take care of the immediate need, while further surveys and studies are made on lines that will be required to serve the peacetime electric loads that are developing in the Northwest. Included in the amount is \$5,066,050 for transmission line projects approved by the Congress in prior years, but deferred because of wartime shortages, \$8,706,000 for new transmission line projects, \$2,500,019 for miscellaneous minor system extensions and capital additions, \$301,000 for surveys and designs, and \$400,000 for tools and equipment.

Construction programs in recent years have been for the purpose of supplying power and energy to the war industries in the Northwest. The programs for 1946 and 1947 are directed, for the most part, toward providing electric service to public bodies and cooperatives which are given preference under existing law.

##### SOUTHWESTERN POWER ADMINISTRATION

The Southwestern Power Administration is responsible for the sale and distribution of surplus electric energy generated at projects under control of the War Department in Louisiana, Arkansas, southern Missouri, southeastern Kansas, most of Oklahoma, and eastern Texas. Only two of these projects, the Norfolk and Denison Dams, are completed and in operation. Because of the shortages of labor and materials, the Southwestern Power Administration has not yet constructed transmission lines or other facilities required to carry out the policy laid down in the Flood Control Act of 1944 which provides that preference in the sale of electric energy from such projects shall be given to public bodies and cooperatives.

It is now becoming possible for the Administration to build or purchase the transmission facilities and fuel-electric generating stations which it requires. The recommended appropriation of \$23,000,000 provides \$11,151,635 for transmission lines, \$3,460,085 for feeder lines, service connections and the like, \$6,688,230 for fuel-electric generating stations, \$500,000 for plans and specifications for future projects, \$200,000 for tools and equipment, and \$1,000,050 for administrative and general expense chargeable to construction.

Construction of the transmission lines covered by this recommended appropriation will provide the initial development of a network that will ultimately interconnect the electric installations in existing multiple-purpose projects with those proposed by the Corps of Engineers for future construction in this area. Surplus power and energy will be transmitted to municipalities, cooperatives, industries, and other customers who need an abundant supply of low-cost electricity. The principal transmission lines in the 1947 program will interconnect Norfolk and Denison Dams with the Pensacola Dam of the Grand River Dam Authority of the State of Oklahoma, with private utilities, and with the proposed Corps of Engineers projects at Bull Shoals and Table Rock, Ark. Feeder lines from the network will provide service to customers of the Administration.

#### BUREAU OF INDIAN AFFAIRS

The recommended appropriations of \$5,424,250 for the Bureau of Indian Affairs are to permit this agency to resume construction of roads and trails, buildings and utilities, and improvements to irrigation systems on Indian reservations, chiefly in the West. Construction work for these purposes was almost entirely suspended during the war, and accordingly, certain improvements are now urgently needed.

An appropriation of \$954,250 is recommended for improvements to 16 Indian irrigation developments in the West, and for surveys and investigations, for which \$100,000 is provided from the above appropriation. This will enable the agency to continue irrigation improvement work at about the same rate as in fiscal year 1946, and to prepare plans for a larger program of needed work for future undertaking.

For construction and planning of buildings and utilities, \$1,350,000 is recommended to be appropriated for fiscal year 1947. Including funds carried over from previous years, this will provide for a program of construction, totaling \$1,589,052, in 32 Indian jurisdictions, including Alaska, and will provide \$200,000 for plans and surveys for future projects. For fiscal year 1946, a program aggregating \$439,940 is under way, financed from previously appropriated funds.

For planning and construction of Indian reservation roads, \$3,120,000 is recommended for fiscal year 1947. These funds will enable the Bureau to resume new construction of Indian reservation roads, and will allow the preparation of detailed plans for additional road projects which can be undertaken as needed in future years. A total of \$120,000 is included in the above amount for such planning.

#### BUREAU OF RECLAMATION

During the fiscal year 1947, the Bureau of Reclamation will expand construction of reclamation projects in the 17 Western States, a program that has been curtailed greatly during the war. Appropriations totaling \$139,000,000 are recommended in fiscal year 1947 for continuing construction of reclamation projects which have been started or accelerated under fiscal year 1946 construction appropriations totaling \$103,948,100. Also, \$11,000,000 is recommended in fiscal year 1947 for general surveys and investigations, \$5,090,000 for surveys in the Missouri River Basin, and \$500,000 for surveys of the Colorado River Basin. These amounts are not shown in the following statement.

The appropriations recommended for 1947 will permit resumption of construction on 27 projects which were started before the war and which were deferred or curtailed as not being essential to the war program. In addition, they will provide limited amounts for continuing three new projects which are being started with 1946 appropriations.

Although primarily directed toward irrigation of arid or semiarid lands, Bureau of Reclamation projects are, more often than not, multipurpose in nature, combining flood control and power development features as benefits supplemental to the primary purpose. During 1947 construction will proceed on major multiple-purpose projects in the Columbia River Basin, Central Valley of California, Missouri River Basin, and the Colorado River Basin. In the Columbia River Basin, \$30,000,000 is recommended for 1947, the major part of which will be for starting the irrigation features of the Columbia River Basin project to utilize water stored in Grand Coulee Reservoir. In addition, \$2,000,000 is recommended for continuing work on the Hungry Horse Dam in the Columbia River headwaters in Montana.

In the Central Valley of California, \$25,000,000 is recommended for completion of various units of the Central Valley project, including substantial completion of Keswick Dam, continuing construction on the Shasta Dam and power plant, Keswick power plant, Delta-Mendota Canal, the Friant-Kern Canal to provide irrigation water from Friant Dam to the South San Joaquin River Valley, and for construction of transmission lines to provide more effective utilization of power now generated at Shasta Dam. In addition, \$200,000 is recommended for 1947 for planning of the irrigation features of the Kings River project, a multiple-purpose dam which is being designed by the Corps of Engineers.

For the development of the Missouri River Basin, \$23,783,600 is recommended for fiscal year 1947. Of this, \$18,693,600 is for prosecution of construction work on 11 projects throughout the basin, and \$5,090,000 is for surveys and investigations in the Missouri River Basin preliminary to the detailed planning of projects. In making these surveys, the Bureau of Reclamation, in addition to using its own staff, makes use of other resource development agencies in the Department of the Interior, including the Geological Survey, Bureau of Indian Affairs, the Fish and Wildlife Service, and the National Park Service. For fiscal year 1947, \$2,940,000 of the \$5,090,000 recommended to be appropriated is for surveys by these agencies. The program of the Bureau of Reclamation on the headwaters of the Missouri River is complementary with the Corps of Engineers plans for the lower Missouri Basin for flood control and navigation.

In the Colorado River Basin, the 1947 estimates provide \$15,000,000 for continuation of construction of Davis Dam on the main stream between Arizona and California; \$1,000,000 for continuation of work on Boulder Dam; and \$5,500,000 for canal construction on the All-American Canal. There is also recommended an appropriation of \$15,000,000 for work on the Colorado-Big Thompson project, Colorado, which will result in transmountain diversion of water from the upper Colorado watershed to the Platte River watershed in the Missouri River Basin.

In addition, to the projects mentioned above, the 1947 estimates would provide \$26,606,400 for work on 21 projects scattered throughout the 17 Western States.

The program of the Bureau of Reclamation as provided for in 1946 appropriations and as recommended for fiscal year 1947 is based upon a modest expansion from the low

wartime level of construction to an enlarged peacetime program. These appropriations will bring toward completion those projects started before the war in which there is a continuing economic loss because of their incomplete state. They will allow construction to proceed on new projects started in 1946, which are designed to provide irrigated farm lands for returning veterans. Also, first steps can be taken with 1947 appropriations toward larger river basin developments which will not reach a full construction stage for 3 or 4 years. Emphasis is placed in the 1947 appropriations upon continuing and expanding preliminary surveys and investigations so that additional projects can be presented for authorization in future years. This will result in the Bureau of Reclamation becoming more adequately prepared to proceed with an expanded construction program in future years as economic conditions warrant.

#### BUREAU OF MINES

Recommended appropriations for the Bureau of Mines for fiscal year 1947 include \$4,640,320 for construction. Of this amount, \$4,190,320 is for construction work incident to establishing demonstration plants for the experimental production of synthetic liquid fuels from coal, oil shale, agricultural and forest products. This program was started during fiscal year 1945, and about \$6,000,000 has already been obligated for construction of plants during fiscal years 1945 and 1946.

An appropriation of \$450,000 is also recommended for fiscal year 1947 to build and equip a research laboratory in the Pennsylvania anthracite region for use in studying the mining, utilization, and market development of anthracite coal.

#### NATIONAL PARK SERVICE

A total of \$23,757,721 is recommended for resuming the construction program in areas under jurisdiction of the National Park Service, including the national parks, monuments, and parkways. This program was halted early in the war period, and a considerable amount of new work is therefore needed to bring the national parks up to peacetime standards. This will enable the Park Service to give more adequate service to the increased number of vacationers who are expected to use the national parks.

Of the total, \$15,000,000 is for continuing construction and maintenance of the Blue Ridge, Natchez Trace, George Washington Memorial, and Foothills parkways. During 1947, a program of major road construction will be undertaken on the parkways, in cooperation with the Public Roads Administration. In addition, buildings and utilities will be constructed, and plans and surveys made for continuing construction in later years. The Federal-Aid Highway Act of 1944 authorizes a total of \$30,000,000 for parkway construction over the 3 postwar fiscal years. Of the \$15,000,000 recommended for 1947, \$10,000,000 is provided to cover the first year's authorization under the 1944 Highway Act, and \$5,000,000 is provided for work under previous authorizations.

An appropriation of \$5,900,000 is recommended for new construction of roads and trails in national parks and other areas under jurisdiction of the Park Service. Of this sum, \$750,000 is for planning and construction of minor roads and trails essential to the improvement and development of areas in national parks and \$5,150,000 is for resuming construction of major National Park roads, in cooperation with the Public Roads Administration. In-

cluded in the above appropriations are \$223,250 for preparation of advance plans for a construction program of minor and major roads exceeding \$8,000,000 in cost.

For physical improvements in national parks an appropriation of \$2,500,000 is recommended for fiscal year 1947. Under this program, necessary physical facilities, such as administration buildings, utilities, and recreation structures, will be provided where urgently needed in national parks and other areas operated by the Park Service throughout the country, as well as in the parks of the Nation's capital.

In addition to construction appropriations, there are recommended \$357,721 for advance planning of buildings and utilities in national parks and in the National Capital park system. These funds are required to enable the Park Service to prepare a larger reserve of construction projects for undertaking in later years.

#### FISH AND WILDLIFE SERVICE

Recommended appropriations for the Fish and Wildlife Service for fiscal year 1947 include \$472,500 for construction of buildings and facilities. Of this amount, \$333,500 is for construction at the White Salmon, Wash., Corning, Ark., Meridian, Miss., and Beltsville, Md., fishery stations, and for new construction on Alaska streams and at Alaska fishery stations; and \$75,000 is for engineering surveys of existing fishery stations preliminary to preparing detailed plans for future construction projects. The sum of \$64,000 is also recommended for surveys and detailed plans for construction of needed facilities and improvements at existing Federal wildlife refuges, to prepare a reserve of projects which can be undertaken in later years.

An appropriation recommendation for fiscal year 1947, not shown in the following statement, is for \$150,000 for river basin studies by the Fish and Wildlife Service, to determine the effects upon fish and wildlife resources of river basin developments now being undertaken or studied by other Federal agencies. This is a new program made necessary by the resumption of postwar river basin programs.

#### TERRITORY OF ALASKA

The recommended appropriations of \$3,550,000 for roads, bridges, and trails will provide \$1,000,000 for the continuing of reconstruction and improvement of the Richardson Highway, \$2,300,000 for the construction of new roads, and \$250,000 for surveys and plans for future construction of roads, bridges, and trails.

From the permanent appropriation of the Alaska Railroad, an allowance of \$884,000 is recommended for fiscal year 1947 to provide for construction requirements incident to the operation of the Alaska Railroad from the seacoast to Fairbanks, Alaska.

#### DEPARTMENT OF JUSTICE

##### FEDERAL PRISON SYSTEM

An appropriation of \$813,500 is recommended to meet the new construction requirements of the Federal Prison System. Of this total, \$142,300 is for the establishment of a small unit to begin surveys and advance planning of a program for future construction, alteration, and improvement of the institutions operated by the Bureau of Prisons. The remaining \$671,200 is for specific items of construction, equipment, and alterations in existing institutions.

## DEPARTMENT OF STATE

## FOREIGN SERVICE BUILDINGS FUND

An appropriation of \$1,000,000 is recommended for the construction and furnishing of residences and office buildings for the Foreign Service in various countries throughout the world. Plans are being made to accelerate the construction program in fiscal year 1948 and in later years.

INTERNATIONAL BOUNDARY AND WATER COMMISSION,  
UNITED STATES AND MEXICO

This agency has charge of construction of certain flood control, rectification, and sanitation projects along the United States-Mexico border as provided for by treaty and agreement between the two countries. During 1945 both countries ratified a treaty which provides, among other things, for construction of three major flood control and irrigation dams on the lower Rio Grande. It is proposed in fiscal year 1947 to start construction on the first of these dams, for which \$8,000,000 is recommended to be appropriated. In addition, \$1,345,000 is recommended for continuation of flood control, rectification, canalization, and bank protection along the Rio Grande, as provided for in previous treaties; \$45,000 is recommended for detailed plans for future projects; \$300,000 is recommended for construction of a border fence; and \$200,000 is recommended for construction of a sanitation system at Nogales, Ariz.

The program of this agency is expected to increase substantially in the years immediately subsequent to fiscal year 1947, as the three large storage dams provided in the treaty are constructed.

## WAR DEPARTMENT, CIVIL FUNCTIONS

## THE QUARTERMASTER CORPS

An appropriation of \$150,224 is recommended for fiscal year 1947 for construction at 10 national cemeteries. Most of this amount will be used for necessary improvements to roads and walks or for the construction of minor utility buildings.

## CORPS OF ENGINEERS

Appropriations totaling \$212,720,000 are recommended for fiscal year 1947 for detailed planning and construction of river and harbor and flood control projects by the Corps of Engineers. These appropriations provide for continuing construction on projects resumed during fiscal year 1946 following the surrender of Japan. A total of \$191,489,600 has been appropriated in fiscal year 1946 for prosecution of flood control and river and harbor work.

For river and harbor works, a total of \$48,000,000 is recommended for construction, and \$4,815,000 is recommended for preparation of detailed construction plans. For fiscal year 1946, \$35,640,600 has been appropriated for such river and harbor projects. Funds are recommended to be made available in fiscal year 1947 for beginning construction of the Florida Barge Canal; for waterway construction on the Atlantic, Pacific, and Gulf coasts and the Great Lakes; and for navigation improvements on the inland and intracoastal waterways. Planning funds are proposed for fiscal year 1947 for beginning detailed plans for construction of McNary Dam on the lower Columbia River, Oregon and Washington, and the Snake River navigation dams in Oregon, Washington, and Idaho, as well as for other river and harbor projects.

An appropriation of \$2,900,000 is recommended for the payment of the Federal share of the cost of altering six bridges which obstruct river traffic.

For continuation in fiscal year 1947 of the flood control program resumed during fiscal year 1946, \$110,000,000 is recommended for construction, and \$8,000,000 is recommended for detailed plans for future projects. For fiscal year 1946, \$118,299,000 has been appropriated for resumption of this program.

The Corps of Engineers flood control program includes a number of comprehensive river basin flood control plans, including those on the Merrimack and Connecticut Rivers in New England, the Susquehanna, Ohio, Missouri, Arkansas, White, and Willamette Rivers. Included in this program are a number of major multiple-purpose dams on river basins throughout the country. These projects, although primarily for flood control, often include features for power development, irrigation, and other purposes. The 1947 flood control program includes the continuation of construction work on the following multiple-purpose projects: Buggs Island reservoir on the Roanoke River, Virginia; the Clark Hill project, Savannah River, Georgia and South Carolina; Allatoona Reservoir, Coosa River, Georgia; Narrows and Blakely Mountain reservoirs, Arkansas; Fort Gibson Reservoir, Arkansas River Basin, Oklahoma; Bull Shoals Reservoir, White River, Arkansas; Garrison Reservoir, on the Missouri River in North Dakota; and Wolf Creek, Dale Hollow, and Center Hill Reservoirs, Cumberland River Basin, Tennessee and Kentucky. The 1947 program also provides for planning of additional flood control projects, including some with multiple-purpose features, such as the reservoir projects in the Central Valley of California.

In addition to the general flood control appropriation, \$35,000,000 is recommended to be appropriated for continuation of construction work in the alluvial valley of the Mississippi at the most economic and feasible rate; for fiscal year 1946, \$35,000,000 has been appropriated for this program. A total of \$864,934,000 has been authorized for protection against floods and improvement of navigation on the lower Mississippi River. Of this amount, \$345,000,000 remains to be appropriated, including the \$35,000,000 recommended for fiscal year 1947. An additional \$500,000 is recommended for fiscal year 1947 for emergency flood control on the Mississippi River and tributaries.

There is recommended \$2,000,000 for fiscal year 1947 for continuation of flood control construction on the Sacramento River, California, for which \$2,050,000 has been appropriated in fiscal year 1946. The presently estimated Federal cost of the Sacramento River project is \$40,850,000, of which \$30,695,000 has already been appropriated.

An appropriation of \$1,505,000 is also recommended for completing the installation of a hydroelectric power plant at the Fort Peck Dam, Mont. A part of the initial installation of power facilities was deferred because of the war.

## THE PANAMA CANAL

A total of \$5,598,981 is recommended for appropriations for public works for the Panama Canal in fiscal year 1947. This amount will provide \$1,253,381 for new housing, school's, and minor buildings. An expansion of the water supply system will require \$2,169,000. In addition, \$527,000 is provided for construction or rebuilding of roads and streets, \$1,118,000 is included for dredging work on the third locks project, and \$531,600 is for miscellaneous construction items in the Canal Zone.

#### 4. PROGRAMS NOT YET AUTHORIZED

In addition to the public works programs discussed in the foregoing, for which appropriations are recommended for fiscal year 1947, there are a number of other programs which the President has recommended for authorization by the Congress. Most of these programs are embodied in legislation which is now under consideration in Congress; they include programs for housing, Federal public buildings, hospitals, airports, facilities for stream pollution control, educational structures, and recreational facilities. Except for Federal public building construction, Federal assistance under these programs would take the form of subsidies, grants, and loans to non-Federal agencies for construction. Should the Congress authorize these programs during 1946, additional appropriations will be required to begin operations. Primary emphasis would be given in the first year to planning the works to be undertaken rather than undertaking a large construction program. Accordingly, it is estimated that no more than an additional \$100,000,000 would be expended during fiscal year 1947 on these programs should they be authorized before the start of the fiscal year. A brief description of each program follows.

*Airports.*—The proposed airport program will provide for construction of about 3,000 new airports and improvement of over half of the existing 3,000 civil airports, over a 10-year period, the cost to be shared equally by Federal and non-Federal public agencies. Under a bill now pending in the Congress, \$700,000,000 of Federal funds would be authorized for grants for airport construction over a 10-year period, and \$3,000,000 would be authorized for planning of the program. This program would be administered by the Civil Aeronautics Administration of the Department of Commerce.

*Hospitals.*—The proposed hospital construction program will provide for Federal grants to public and non-profit agencies to aid in construction of hospitals and health centers, where the need is greatest. Legislation now pending in the Congress would provide \$375,000,000 for construction grants over a 5-year period, and \$5,000,000 for planning of the program. Administration of the program would be carried out by the United States Public Health Service of the Federal Security Agency.

*Housing.*—The proposed housing program envisages a broad and comprehensive approach to the problem of meeting the urgent housing needs of the Nation. It includes provisions for stimulating low-rent housing construction by both private and non-Federal public agencies, for speeding up of urban redevelopment in large cities, for further encouraging financing and construction of housing by private enterprise through reinforcing and broadening the loan insurance features of existing Federal housing

programs, and for assisting in the improvement of rural housing. A comprehensive housing bill is now pending in Congress that is designed to carry out this program. For low-rent housing, this bill provides subsidy payments that would reach a level of \$88,000,000 annually in 4 years, and would run for 45 years. For urban redevelopment, subsidies would reach a level of \$20,000,000 annually in the fifth year, and loans up to a total of \$500,000,000 would be available. For rural housing, annual subsidy payments are provided that would reach \$25,000,000 per year in the fifth year. This program would be carried out by the National Housing Agency.

*Pollution control.*—This program provides Federal grants and loans for construction of facilities for the control of pollution in streams and water supplies. Legislation now pending in Congress would authorize an annual amount of \$100,000,000 for construction grants or loans to State and local governments, and construction loans to private industrial enterprises. Grants would not exceed one-half of the project cost. This program would be carried out by the United States Public Health Service of the Federal Security Agency.

*Educational facilities.*—Under this program, Federal grants would be made to State and local public agencies for construction or improvement of educational facilities where the need is greatest. In legislation now before Congress, \$1,500,000,000 would be authorized for such grants, on a matching basis, over a period ending June 30, 1952. In addition, \$5,000,000 is authorized for surveys and \$40,000,000 for the preparation of detailed plans and specifications. This program would be handled by the Office of Education of the Federal Security Agency.

*Recreational facilities.*—This program, which is now the subject of legislation before the Congress, would provide for Federal grants, on a matching basis, for development of systems of State Parks. Administration would be by the Secretary of the Interior, acting through the National Park Service.

*Federal public buildings.*—This program provides for the resumption of construction of Federal post offices, office buildings, marine hospitals, and other buildings where needed throughout the country and in the District of Columbia. A total of \$193,000,000 would be required for construction of public buildings outside the District of Columbia, and \$144,580,000 for public buildings in and near the District of Columbia. The total for buildings outside the District of Columbia represents only the initial stage of a larger program which aggregates \$775,000,000. Legislation is now before the Congress to authorize the initial public buildings program, totaling \$337,580,000. This work is under jurisdiction of the Public Buildings Administration of the Federal Works Agency.

## STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR FEDERAL PUBLIC WORKS—GENERAL AND SPECIAL ACCOUNTS

By organization unit and appropriation title <sup>1</sup>

[For the fiscal years 1947, 1946, and 1945]

Organization unit and appropriation title <sup>2</sup>	APPROPRIATIONS			OBLIGATIONS		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>LEGISLATIVE BRANCH</b>						
<b>Architect of the Capitol:</b>						
Capitol buildings and repair—reconstruction of roofs, Senate and House wings*.....					\$1,358,509	
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES</b>						
<b>Executive Office of the President:</b>						
Addition to the Executive Mansion.....		\$1,650,000			1,650,000	
<b>National Advisory Committee for Aeronautics:</b>						
Construction and equipment, Langley Field, Va.....	\$2,990,000		\$4,935,000	\$2,990,000	4,053,778	\$2,913,290
Ames Aeronautical Laboratory.....					478,302	2,145,374
Aircraft Engine Research Laboratory.....	108,000		9,450,000	108,000	6,554,098	4,883,927
Transferred from: <i>Community facilities, defense public works</i> .....					104,736	6,594
Total, National Advisory Committee for Aeronautics.....	3,098,000		14,385,000	3,098,000	10,190,914	9,954,185
Tennessee Valley Authority* <sup>3</sup> .....	28,791,000	462,000	(4)	42,329,000	30,054,000	41,343,870
<b>National Capital Housing Authority:</b>						
War housing development ( <i>Federal Public Housing Authority</i> ).....					3,623	14,966
Temporary shelter development ( <i>Federal Public Housing Authority</i> ).....					696	17,219
Temporary shelter development.....						229,094
Transferred from: <i>Community facilities, defense public works</i> .....					2,964	2,315
Hillside development ( <i>Federal Public Housing Authority</i> ).....					253,107	2,441,417
Total, National Capital Housing Authority.....					260,390	2,705,011
<b>United States Maritime Commission:</b>						
Construction fund, act June 29, 1936, revolving fund, shipyard facilities*.....						5,751,633
<b>Veterans Administration:</b>						
Hospitals and domiciliary facilities.....	147,442,500	242,820,000	17,945,500	230,442,500	182,762,278	30,474,862
Total, Executive Office of the President and independent offices.....	179,331,500	244,532,000	32,330,500	275,869,500	224,917,582	90,229,561
<b>FEDERAL SECURITY AGENCY</b>						
<b>Saint Elizabeths Hospital:</b>						
Building for storeroom.....		681,665	445,000		1,661,665	
Construction and equipment.....		1,900,000			150,000	
Continuous treatment buildings.....					11,604	1,696
Total, Saint Elizabeths Hospital.....		2,581,665	445,000		1,823,269	1,696
<b>Columbia Institution for the Deaf:</b>						
Plans and specifications.....	7,500			7,500		
<b>Howard University:</b>						
Plans and specifications.....	154,800	181,575		154,800	181,575	
Construction of buildings.....	3,017,000			3,017,000		
Total, Howard University.....	3,171,800	181,575		3,171,800	181,575	
Total, Federal Security Agency.....	3,179,300	2,763,240	445,000	3,179,300	2,004,844	1,696

\*Includes only that part of the appropriation account used for public works planning or construction.

<sup>1</sup> The coverage of this table is broader than that of the "General public works program" in summary tables 1, 2, and 5, and appendix 9. It includes all items classified in the general public works category, exclusive of amounts for operation and maintenance. It includes, in addition, public works items under war activities and under other functional categories in general and special accounts, Federal loan programs for financial assistance to State and local public agencies for the planning or construction of public works, and capital additions of the Tennessee Valley Authority. In order to eliminate nonconstruction items such as maintenance and operation, it has been necessary in some cases to show figures below the appropriation unit level. Such items are designated in the table by an asterisk (\*).<sup>2</sup> Appropriation titles in italics are classified as "national defense."<sup>3</sup> Detailed estimates of appropriation will be transmitted to the Congress in the spring of 1946 in a supplement to the Budget. Consequently the estimated appropriation and obligations for the fiscal year 1947 are tentative.<sup>4</sup> Excluding \$12,687,740 in fiscal year 1946 and \$20,446,851 in fiscal year 1945 available for capital improvements by reappropriation of unobligated balances; figures reflect minor adjustments for budgeted depreciation and property transfers.<sup>5</sup> Includes funds from appropriations and receipts.

## STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR FEDERAL PUBLIC WORKS—GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			OBLIGATIONS		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>FEDERAL WORKS AGENCY</b>						
<b>Office of the Administrator:</b>						
Liquidation of Public Works Administration*					\$3,685,651	\$435,327
<b>Public Buildings Administration:</b>						
Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area—major repairs and improvements*	\$1,500,000	\$500,000	\$279,346	\$1,500,000	500,000	279,346
Federal office building, Nashville, Tenn.		5,575,000		4,500,000	510,000	
Construction of public buildings					2,459,195	238,181
Federal office buildings Nos. 2 and 3					143,827	8,484
General Accounting Office Building					100,000	5,549
Site and construction of general office buildings in or near the District of Columbia					1,644,489	12,743
War Department buildings					197,308	1,071
West central heating plant					1,361,247	1,528
Annex buildings, Government Printing Office						9,854
Transferred from:						
Bureau of Standards, materials testing laboratory					7,832	1,087
Saint Elizabeths Hospital:						
Building for storeroom					92,027	71
Construction and equipment				100,000	1,650,000	
Total, Public Buildings Administration	1,500,000	6,075,000	279,346	6,100,000	8,665,925	557,914
<b>Public Roads Administration:</b>						
Federal-aid highway system	55,000,000	25,000,000	40,000,000	14,800,188	42,175,000	34,797,428
Federal-aid secondary or feeder roads	23,000,000	3,000,000	3,000,000	5,649,165	10,003,000	6,607,249
Elimination of grade crossings	30,000,000	6,000,000		17,320,000	20,141,242	5,115,829
Federal-aid postwar highways	175,000,000	25,000,000		500,000,000	300,000,000	
Mount Vernon Memorial Highway					64,544	
Public lands highways					250,059	
Flight strips						18,475
Strategic highway network	10,515,637	10,000,000	18,000,000		7,798,458	13,994,522
Access roads	7,323,155	35,000,000	55,000,000		730,563	13,064,789
Surveys and plans		3,000,000	4,000,000		2,265,685	1,370,875
Inter-American highway	5,000,000	1,000,000	2,000,000	3,476,153	4,150,000	5,662,436
Inter-American highway (Costa Rica)					241,806	2,366,001
Transferred from: Emergency fund for the President					114,249	577,370
Allotments from Public Works Administration					1,997,561	32,524
Total, Public Roads Administration	305,838,792	108,000,000	122,000,000	541,245,506	389,932,167	83,607,498
<b>Bureau of Community Facilities:</b>						
War public works (community facilities)*		20,000,000	32,000,000		4,609,311	53,395,857
Public works advance planning		30,000,000			28,674,284	1,325,716
Virgin Islands public works	2,000,000	1,366,210		2,000,000	1,366,210	
Total, Bureau of Community Facilities	2,000,000	51,366,210	32,000,000	2,000,000	34,649,805	54,721,573
Total, Federal Works Agency	309,338,792	165,441,210	154,279,346	549,345,506	436,933,548	139,322,312
<b>NATIONAL HOUSING AGENCY</b>						
<b>Office of the Administrator:</b>						
National defense housing			99,373,000		( <sup>6</sup> )	( <sup>6</sup> )
Veterans housing		191,900,000		51,900,000	140,000,000	
Total, Office of the Administrator		191,900,000	99,373,000	51,900,000	140,000,000	
<b>Federal Public Housing Authority:</b>						
War housing, District of Columbia					220,050	2,428,572
Transferred from:						
National Housing Agency, Office of the Administrator, national defense housing					22,388,898	82,750,437
Emergency fund for the President, national defense housing					72,025	13,158
National Housing Agency, temporary housing					381,856	7,118,114
Community facilities, defense public works					1,137,796	909,854
United States Maritime Commission, construction fund, act June 29, 1936, revolving fund						1,665,043
Allotment from defense aid, agricultural, industrial, and other commodities, 1941-46					13,018,820	42,872,680
Total, Federal Public Housing Authority					37,219,475	137,757,858
Total, National Housing Agency		191,900,000	99,373,000	51,900,000	177,219,475	137,757,858

\*Includes only that part of the appropriation account used for public works planning or construction.

<sup>6</sup> Obligations are shown under the various agencies to which the funds are allocated.

## STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR FEDERAL PUBLIC WORKS—GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			OBLIGATIONS		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF AGRICULTURE</b>						
<b>Office of Experiment Stations:</b>						
Salaries and expenses, Federal Experiment Station, Puerto Rico*	\$56,000			\$56,000		
<b>Bureau of Animal Industry:</b>						
Salaries and expenses, lands and structures*	105,000			105,000		
<b>Forest Service:</b>						
Roads and trails for States, national forests fund	1,560,000	\$1,600,000	\$1,602,175	1,560,000	\$1,600,000	\$1,386,349
Forest roads and trails:						
Forest highways	23,714,222	3,500,000		23,714,222	3,500,000	72,583
Forest road development	12,500,000	6,418,778	4,161,496	12,578,675	7,087,793	4,572,428
Transferred from: Flood control, general				1,340,200	510,147	166,455
Total, Forest Service	37,774,222	11,518,778	5,763,671	39,193,097	12,697,940	6,197,815
<b>Soil Conservation Service:</b>						
Water conservation and utilization projects	700,000	1,165,066		1,135,000	1,142,749	868,995
Allotment from construction, water conservation and utilization projects, Department of the Interior				277,300	189,333	130,878
Transferred from: Flood control, general				1,727,235	549,370	
Total, Soil Conservation Service	700,000	1,165,066		3,139,535	1,881,452	999,873
<b>Farm Security Administration:</b>						
Development of water facilities, arid and semiarid areas	1,000,000	1,000,000	1,025,000	1,000,000	1,025,000	1,019,434
<b>Rural Electrification Administration:</b>						
Loans to States, etc.	(7)	(8)	(9)	250,000,000	200,885,786	25,731,055
Total, Department of Agriculture	39,635,222	13,683,844	6,788,671	293,493,632	216,490,178	33,948,177
<b>DEPARTMENT OF COMMERCE</b>						
<b>Office of Administrator of Civil Aeronautics:</b>						
Establishment of air navigation facilities	18,680,000	12,786,000	4,067,860	19,180,000	18,281,267	3,756,265
Development of landing areas for national defense				1,989,408	14,311,452	28,661,586
Construction of cafeteria, Washington National Airport		156,000			156,000	
Construction, Washington National Airport		3,998,000		248,000	3,750,000	
Development of civil landing areas					9,294,767	426,198
Total, Office of Administrator of Civil Aeronautics	18,680,000	16,940,000	4,067,860	21,417,408	45,793,486	32,844,049
<b>Coast and Geodetic Survey:</b>						
Salaries and expenses, field, construction*	129,400			129,400		
<b>National Bureau of Standards:</b>						
Station for broadcasting standard frequencies						1,016
Construction of building and wind tunnel						6,764
Materials testing laboratory and equipment					6,458	3,576
Total, National Bureau of Standards					6,458	11,356
Total, Department of Commerce	18,809,400	16,940,000	4,067,860	21,546,808	45,799,944	32,855,405
<b>DEPARTMENT OF THE INTERIOR</b>						
<b>Bonneville Power Administration:</b>						
Construction, Bonneville power transmission system*	<sup>10</sup> 15,501,000	(11)	(12)	16,973,069	15,329,135	6,394,495
<b>Southwestern Power Administration:</b>						
Construction	23,000,000			23,000,000		
<b>Bureau of Indian Affairs:</b>						
Construction, irrigation systems (reimbursable)	954,250	566,750	356,250	954,250	991,620	307,399
Roads, Indian reservations*	3,120,000			3,120,000		
Construction, etc., buildings and utilities	1,350,000			1,789,052	439,940	47,509
Total, Bureau of Indian Affairs	5,424,250	566,750	356,250	5,863,302	1,431,560	354,908

\* Includes only that part of the appropriation account used for public works planning or construction.

<sup>1</sup> \$250,000,000 authorized to be borrowed from Reconstruction Finance Corporation.

<sup>2</sup> \$200,000,000 authorized to be borrowed from Reconstruction Finance Corporation.

<sup>9</sup> \$25,000,000 authorized to be borrowed from Reconstruction Finance Corporation.

<sup>10</sup> Excludes \$1,472,069 reappropriated from previous funds for construction.

<sup>11</sup> \$15,329,135 reappropriated from previous funds for construction.

<sup>12</sup> \$8,571,300 reappropriated from previous funds for construction.



## STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR FEDERAL PUBLIC WORKS—GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			OBLIGATIONS		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Reclamation:</b>						
Reclamation fund, special fund, construction:						
Gila project, Arizona.....		\$550,000			\$748,991	\$456,585
Colorado-Big Thompson project, California.....		800,000			819,723	
Paonia project, Colorado.....						12,223
San Luis project, Colorado.....	\$1,500,000	1,000,000		\$1,500,000	1,000,000	
Pine River project, Colorado.....					8,171	
Boise project, Idaho, Anderson Ranch.....	2,847,000	1,925,000		2,847,000	2,249,526	42,531
Boise project, Idaho, Payette division.....	2,573,000	2,000,000		2,573,000	3,494,954	58,768
Minidoka project, Idaho.....	1,000,000	720,000		1,000,000	725,200	5,270
Palisades project, Idaho.....	1,500,000	1,450,000	\$250,000	1,500,000	1,663,100	36,932
Hungry Horse project, Montana.....		200,000			200,000	
Sun River project, Montana.....	96,000	60,000	110,000	96,000	167,833	98,304
Carlsbad project, New Mexico.....					51,809	33,419
Rio Grande project, New Mexico-Texas.....	331,800	1,240,000		331,800	1,274,400	22,617
Tucumcari project, New Mexico.....	1,738,000	2,000,000		1,738,000	2,000,000	2,448
Lugert-Altus project, Oklahoma.....	2,080,000	2,020,000		2,080,000	2,020,204	785
Deschutes project, Oregon.....	1,300,000	1,450,000	2,250,000	1,300,000	3,035,584	1,276,365
Klamath project, Oregon.....	500,000	1,000,000	400,000	500,000	1,737,443	246,499
Owyhee project, Oregon.....		190,000			249,145	23,461
Vale project, Oregon.....		3,000			3,000	
Ogden River project, Utah.....	62,000			102,951		
Provo River project, Utah.....	3,102,000	2,860,000		3,102,000	2,933,011	437,865
Yakima project, Washington, Roza division.....	1,440,000	1,650,000		1,440,000	1,650,625	19,127
Kendrick project, Wyoming.....	500,000	500,000		500,000	762,801	28,863
Riverton project, Wyoming.....	1,500,000	1,000,000		1,500,000	1,824,300	52,292
Shoshone project, Wyoming, Heart Mountain division.....	800,000	1,000,000		800,000	1,377,100	21,766
Shoshone project, Wyoming, power and Willwood divisions.....	136,000	1,147,500		136,000	1,256,233	10,189
Total, Reclamation fund, special fund, construction.....	23,506,400	24,765,500	3,010,000	23,547,351	31,253,153	2,886,309
General fund, construction:						
Gila project, Arizona (reimbursable).....	2,000,000	2,000,000		2,060,000	2,040,880	491,105
Davis Dam project, Arizona-Nevada (reimbursable).....	15,000,000	5,900,000		15,150,000	9,794,772	1,272,584
Parker Dam power project, Arizona-California (reimbursable).....					631,928	979,672
Central Valley project, California (reimbursable).....	25,000,000	23,715,000	960,200	25,100,000	35,382,087	6,421,110
Kings River project, California (reimbursable).....	200,000			200,000		
Colorado-Big Thompson project, Colorado (reimbursable).....	15,000,000	5,750,000	2,482,000	15,007,000	7,533,350	3,027,179
Pine River project, Colorado (reimbursable).....					28,402	2,006
Sao Luis Valley project, Colorado (reimbursable).....		450,000			471,200	112,920
Boise project, Idaho, Anderson Ranch (reimbursable).....		3,000,000	4,300,000		3,103,744	4,204,551
Hungry Horse project, Montana (reimbursable).....	2,000,000	1,500,000		2,000,000	1,500,000	
Tucumcari project, New Mexico (reimbursable).....		2,000,000	2,500,000		2,568,216	2,961,101
Lugert-Altus project, Oklahoma (reimbursable).....		1,000,000	1,045,000		1,458,847	1,777,159
Colorado River project, Texas (reimbursable).....			126,000		151,810	95,276
Provo River project, Utah (reimbursable).....					64,486	956,465
Columbia basin project, Washington (reimbursable).....	30,000,000	16,275,000	1,900,000	30,350,000	19,049,000	5,151,464
Yakima project, Washington, Roza division (reimbursable).....		325,000	1,121,000		575,674	1,351,011
Total, general fund, construction.....	89,200,000	61,915,000	14,434,200	89,867,000	84,354,396	28,803,603
Water conservation and utility projects (reimbursable):						
Construction, water conservation and utilization projects (reimbursable):						
Fort Peck project.....	1,000,000	955,800	400,000	1,000,000	1,199,911	541,550
Missouri River Basin.....	18,693,600	10,199,300		18,693,600	10,199,300	
Advances to Colorado River Dam fund:						
Colorado River Dam fund, Boulder Canyon project.....	1,000,000			2,461,600	3,056,000	1,222,787
Colorado River Dam fund, All-American Canal.....	5,500,000	6,000,000		5,680,000	6,790,432	1,965,215
Total, advances to Colorado River Dam fund.....	6,500,000	6,000,000		8,141,600	9,876,432	3,188,002
Colorado River front work and levee system.....	100,000	112,500	340,000	102,000	234,393	224,302
Valley gravity project, Texas (reimbursable).....				1,222,663	748,905	200,177
Total, Bureau of Reclamation.....	139,000,000	103,948,100	19,884,200	144,158,789	142,523,598	38,242,989
<b>Geological Survey:</b>						
Gaging streams, postwar planning projects*.....		100,000			100,000	

\*Includes only that part of the appropriation account used for public works planning or construction.

## STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR FEDERAL PUBLIC WORKS—GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			OBLIGATIONS		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF THE INTERIOR—Continued</b>						
<b>Bureau of Mines:</b>						
Construction and equipment of anthracite research laboratory	\$450,000			\$450,000		
Synthetic liquid fuels*	4,190,320	\$7,000,000	\$5,000,000	4,190,320	\$5,471,890	\$370,467
Construction and equipment of helium plants*				533,392	122,000	72,358
Drainage tunnel, Leadville, Colo.					13,027	25,953
Total, Bureau of Mines	4,640,320	7,000,000	5,000,000	5,173,712	5,606,917	468,778
<b>National Park Service:</b>						
Salaries and expenses, detailed plans*	43,320	31,490		43,320	31,490	
Regional offices, detailed plans*	256,680	81,000		256,680	81,000	
Salaries and expenses, National Capital parks, detailed plans*	57,721			57,721		
Roads and trails*	5,900,000			2,750,000	4,052,709	92,544
Parkways	15,000,000			10,000,000	9,894,582	225,523
Physical improvements, buildings and utilities	2,500,000			2,500,000	205,952	24,056
Roads and trails, national parks, emergency construction					16,905	2,376
National Industrial Recovery, physical improvements						11,780
Total, National Park Service	23,757,721	112,490		15,607,721	14,282,638	356,279
<b>Fish and Wildlife Service:</b>						
Propagation of food fishes, construction and planning*	250,500			250,500		
Investigations respecting food fishes*	75,000			75,000		
Commercial fisheries, construction*	32,000			32,000		
Alaska fisheries, construction*	51,000			51,000		
Maintenance of mammals and bird reservations, detailed plans and surveys*	64,000			64,000		
Construction of byproducts plant, Pribilof Islands, Alaska					48,703	50,363
Total, Fish and Wildlife Service	472,500			472,500	48,703	50,363
<b>Government in the Territories:</b>						
<b>Territory of Alaska:</b>						
Construction and maintenance of roads, bridges, and trails, Alaska, surveys and plans and construction*	2,550,000			2,550,000		
Reconstruction and improvement of the Richardson Highway, Alaska	1,000,000	1,250,000	1,250,000	1,000,000	1,500,000	1,490,496
Permanent appropriation (special account): Alaska Railroad special fund, construction*	884,000	807,500	912,700	884,000	1,886,995	389,567
<b>Puerto Rico:</b>						
Emergency relief, revolving fund, act Feb. 11, 1936					329,442	337,606
Total, Government in the Territories	4,434,000	2,057,500	2,162,700	4,434,000	3,716,437	2,217,669
Total, Department of the Interior	216,229,791	113,784,840	27,403,150	215,683,093	183,038,988	48,085,481
<b>DEPARTMENT OF JUSTICE</b>						
<b>Federal Prison System:</b>						
Buildings and equipment, penal institutions	813,500			982,578	338,000	90,186
U. S. Penitentiary, McNeil Island, Wash., construction and repair					30,309	27,429
Federal jails, buildings and equipment					370	
U. S. Industrial Reformatory, Chillicothe, Ohio, construction					27	2,071
National Training School for Boys, Washington, D. C., buildings and equipment						1,174
U. S. Northeastern Penitentiary, Lewisburg, Pa., construction					1,706	4,477
Allotment from Public Works Administration, act of 1938						6,584
Total, Department of Justice, Federal Prison System	813,500			982,578	370,412	131,921
<b>NAVY DEPARTMENT</b>						
<b>Bureau of Yards and Docks:</b>						
Public works (national defense), continental United States*	(13)	589,231,400	<sup>14</sup> 207,500,000	(13)	295,352,109	529,453,458
<b>Coast Guard:</b>						
Establishing and improving aids to navigation*	(13)	453,000		(13)	657,927	261,256
Acquisition of vessels and shore facilities, construction*	(13)	16,000		(13)	3,892,911	3,028,989
Total, Coast Guard		469,000			4,550,838	3,290,245
Total, Navy Department		589,700,400	207,500,000		299,902,947	532,743,703

\*Includes only that part of the appropriation account used for public works planning or construction.

<sup>13</sup> Recommendations for 1947 appropriation will be made in the spring supplement to the Budget.<sup>14</sup> Excludes contract authorizations of \$589,231,400.

## STATEMENT OF APPROPRIATIONS AND OBLIGATIONS FOR FEDERAL PUBLIC WORKS—GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	APPROPRIATIONS			OBLIGATIONS		
	Recommended, 1947	Actual, 1946	Actual, 1945	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>DEPARTMENT OF STATE</b>						
<b>Foreign Service:</b>						
Foreign Service buildings fund.....	\$1,000,000	\$1,000,000	\$220,000	\$1,665,868	\$1,224,283	\$166,606
<b>International Boundary and Water Commission, United States and Mexico:</b>						
Construction.....	9,790,000	950,000	50,000	9,790,000	1,308,530	374,925
Rio Grande emergency flood protection.....	100,000	-----	100,000	100,000	75,000	25,000
Transferred from: Valley Gravity Canal and storage project, Texas, Bureau of Reclamation.....	-----	-----	-----	-----	57,887	72,324
Total, International Boundary and Water Commission, United States and Mexico.....	9,890,000	950,000	150,000	9,890,000	1,441,417	472,249
<b>International Pacific Salmon Fisheries Commission:</b>						
Restoration of salmon runs, Fraser River system.....	-----	-----	-----	124,000	182,825	269,937
Total, Department of State.....	10,890,000	1,950,000	370,000	11,679,868	2,848,525	908,792
<b>WAR DEPARTMENT</b>						
<b>CIVIL FUNCTIONS</b>						
<b>Quartermaster Corps:</b>						
Cemeterial expenses, War Department*.....	150,224	44,944	8,739	150,224	44,944	8,739
<b>Corps of Engineers:</b>						
Maintenance and improvement of existing river and harbor works*.....	52,815,000	35,640,600	11,359,000	52,815,000	43,201,429	4,876,045
Alteration of bridges over navigable waters of the United States.....	2,900,000	-----	-----	3,165,000	502,605	332,395
Flood control, general*.....	118,000,000	118,299,000	8,230,000	118,000,000	130,705,638	12,325,593
Flood control, general, emergency funds.....	-----	-----	12,000,000	-----	15,206,244	9,667,839
Flood control, Mississippi River and tributaries*.....	35,000,000	35,000,000	14,258,000	35,000,000	35,832,142	17,073,013
Emergency fund for flood control on tributaries of the Mississippi River.....	500,000	500,000	500,000	500,000	977,178	1,355,387
Flood control, Sacramento River, California.....	2,000,000	2,050,000	2,800,000	2,000,000	2,024,107	3,183,918
Power plant, Bonneville Dam, Columbia River, Oreg., construction.....	-----	-----	-----	-----	641,893	30,594
Power plant, Fort Peck Dam, Mont., construction.....	1,505,000	-----	-----	1,505,000	2,142,461	79,066
Transferred from:	-----	-----	-----	-----	-----	-----
Improvement of Washington Channel, District of Columbia.....	-----	-----	-----	16,000	71,942	27,341
Development of landing areas, national defense, Office of the Administrator of Civil Aeronautics.....	-----	-----	-----	-----	2,779,901	17,065,468
Emergency fund for the President, national defense.....	-----	-----	-----	-----	-----	11,821
Total, Corps of Engineers.....	212,720,000	191,489,600	49,147,000	213,001,000	234,085,540	66,028,480
<b>The Panama Canal:</b>						
Maintenance and operation, improvements and betterments*.....	4,480,981	1,739,700	1,311,500	5,204,381	7,788,387	3,248,072
Construction, additional facilities, national defense.....	1,118,000	810,600	-----	2,267,908	2,969,380	2,163,113
Transferred from: Community facilities, defense public works.....	-----	-----	-----	-----	29,432	25,280
Total, Panama Canal.....	5,598,981	2,550,300	1,311,500	7,472,289	10,787,199	5,436,465
Total, civil functions.....	218,469,205	194,084,844	50,467,239	220,623,513	244,917,683	71,473,684
<b>MILITARY ACTIVITIES</b>						
<b>Corps of Engineers:</b>						
Common and industrial construction, continental United States*.....	(13)	436,275,630	381,995,700	(13)	409,594,105	742,405,828
Total, War Department.....	218,469,205	630,360,474	432,462,939	220,623,513	654,511,788	813,879,512
Total, appropriations and obligations, general and special accounts, public works.....	996,696,710	1,971,056,008	965,020,466	1,644,303,798	2,245,396,740	1,829,864,418
<b>RECAPITULATION</b>						
Total, national defense construction.....	20,107,016	1,096,081,574	799,127,439	5,940,932	784,357,028	1,553,317,329
Total, civil public works.....	976,589,694	874,974,434	165,893,027	1,638,362,866	1,461,039,712	276,547,089

\* Includes only that part of the appropriation account used for public works planning or construction.

(13) Recommendations for 1947 appropriation will be made in the spring supplement to the Budget.



## THE WAR PROGRAM

Table A shows the status of the cumulative authorized war and national defense program as of three periods: At the beginning of the fiscal year 1946, when it was at a maximum; estimated as of June 30, 1946, after large rescissions recommended in the Budget Message; and estimated as of June 30, 1947. As of each period the authorizations, expenditures, and unexpended balances are given for both the activities in the general and special accounts and the Government corporations.

**TABLE A**  
**THE WAR AND NATIONAL DEFENSE PROGRAM**

[In billions]

	Cumulative from July 1, 1940, to—		
	July 1, 1945 (before re- scissions)	June 30, 1946 (after re- scissions)	June 30, 1947
<b>Authorizations:</b> <sup>1</sup>			
Appropriations.....	\$406.0	\$352.3	\$364.5
Unliquidated contract authorizations.....	9.6	2.1	1.7
Total, general and special accounts.....	415.6	354.4	366.2
Net commitments of Reconstruction Finance Corporation and affiliates <sup>2</sup> .....	16.0	13.2	10.2
Total authorizations.....	431.6	367.6	376.4
<b>Expenditures:</b>			
General and special accounts.....	281.5	330.3	346.3
Reconstruction Finance Corporation and affiliates (net).....	8.9	9.1	8.1
Total expenditures.....	290.4	339.4	354.4
<b>Unobligated balances and unliquidated obligations at end of period:</b>			
General and special accounts.....	134.1	24.1	19.9
Reconstruction Finance Corporation and affiliates.....	7.1	4.1	2.1
Total unobligated balances and unliquidated obligations.....	141.2	28.2	22.0

<sup>1</sup> Include deficiency and supplemental appropriations through Dec. 31, 1945. Exclude cumulative appropriations lapsed and other amounts carried to surplus aggregating 4 billion dollars as of June 30, 1945, and 5 billion dollars as of June 30, 1946, and June 30, 1947.  
<sup>2</sup> Gross commitments less withdrawals and cancellations, and less receipts from rents, repayments, and sales.

Table B classifies war expenditures for the period July 1, 1940, to June 30, 1946, by objects of expenditure. These data are designed to serve the purpose of economic analysis and are estimates rather than precise accounting data. The total expenditures have been classified into

three major categories: (1) munitions, (2) war construction, and (3) nonmunitions. "Munitions" include both military- and civilian-type equipment and operating supplies, produced and assembled in the continental United States, except for subsistence of the armed forces and agricultural products for export, procured from war appropriations. The munitions category, with the one major exception noted below, does not include the value of new construction put-in-place in the continental United States, although it does cover construction materials produced in the United States but shipped outside the United States, as well as equipment and supplies used for the maintenance and repairs of construction facilities. Construction of the Manhattan District project is included in the munitions category. Expenditures for services not embodied in end products themselves as well as the expenditures for production items or construction made outside the United States and transfer items (second-hand ships, etc.) are classified as nonmunitions. Included in the munitions category are expenditures for procurement of combat items such as guns, ammunition, aircraft, tanks, and ships; also for trucks, construction machinery, and engineer equipment, machinery and nonagricultural raw materials for export, clothing and equipage, petroleum, and similar operating supplies. "War construction and war plant" includes outlays from war appropriations for military installations, defense plant, war housing, etc., except for the Manhattan District project, which is included in munitions. The figures for construction, however, are on a value-in-place basis and do not make allowance for advances or for lags in payments. This category covers both the construction of war plants and the machinery and equipment for installation in them. "Nonmunitions" consist of two major subcategories: (a) Pay, subsistence, and travel of the armed forces (including mustering-out pay and the Government's share of dependency allowances), and (b) other expenditures for services and various miscellaneous objects including civilian pay of the war agencies (excluding arsenals and Navy yards), stock-piling of critical materials, procurement of agricultural products for export, contract termination payments, commercial transportation and public utilities, and other minor groups.

TABLE B  
EXPENDITURES FOR WAR ACTIVITIES, JULY 1, 1940-JUNE 30, 1946

Including net outlays of Government corporations  
Classified by object

[In millions]

Period	Total	Munitions, including ships	War construction and war plant			Nonmunitions		
			Total war construction and war plant	Industrial plant and equipment	Nonindus- trial and military	Total non- munitions	Pay, subsis- tence, and travel of armed forces	Other non- munitions
Fiscal year 1941:								
July-December, 1940.....	\$1,900	\$600	\$500	\$100	\$400	\$800	\$400	\$400
January-June, 1941.....	4,700	1,500	1,700	700	1,000	1,500	700	800
Total, fiscal year 1941.....	6,700	2,100	2,200	800	1,400	2,300	1,100	1,200
Fiscal year 1942:								
July-December, 1941.....	9,200	3,500	2,800	1,400	1,400	2,800	1,100	1,700
January-June, 1942.....	19,100	8,800	4,800	2,700	2,100	5,500	2,000	3,500
Total, fiscal year 1942.....	28,300	12,300	7,600	4,100	3,500	8,300	3,100	5,200
Fiscal year 1943:								
July-December, 1942.....	33,300	17,100	7,600	3,700	3,800	8,700	4,400	4,300
January-June, 1943.....	41,800	24,900	5,100	3,000	2,100	11,800	6,700	5,100
Total, fiscal year 1943.....	75,100	42,000	12,700	6,700	6,000	20,400	11,100	9,400
Fiscal year 1944:								
July-December, 1943.....	43,400	26,700	3,100	1,700	1,400	13,700	8,000	5,700
January-June, 1944.....	46,300	28,300	1,500	900	600	16,400	9,800	6,600
Total, fiscal year 1944.....	89,700	55,000	4,600	2,600	2,000	30,100	17,800	12,300
Fiscal year 1945:								
July-December, 1944.....	44,600	26,400	1,300	800	500	16,900	11,300	5,600
January-June, 1945.....	45,900	27,400	1,300	800	400	17,200	12,000	5,200
Total, fiscal year 1945.....	90,500	53,800	2,500	1,600	900	34,100	23,300	10,800
Fiscal year 1946:								
July-December, 1945.....	32,900	14,500	700	300	300	17,700	12,300	5,400
January-June, 1946 <sup>1</sup> .....	16,100	4,600	400	200	200	11,200	6,400	4,800
Total, fiscal year 1946 <sup>1</sup> .....	49,000	19,100	1,000	500	500	28,900	18,600	10,300
Calendar year totals:								
1941.....	\$13,900	\$5,100	\$4,500	\$2,200	\$2,400	\$4,300	\$1,900	\$2,500
1942.....	52,400	25,800	12,400	6,400	6,000	14,200	6,400	7,900
1943.....	85,200	51,600	8,200	4,700	3,600	25,400	14,700	10,700
1944.....	90,900	54,800	2,800	1,700	1,100	33,300	21,100	12,200
1945.....	78,800	41,900	1,900	1,100	800	34,900	24,200	10,700

<sup>1</sup> Estimated.

NOTE.—Detail will not necessarily add to totals because of rounding. Figures are rounded to nearest 100 million.

Table C shows war expenditures on a checks paid basis for the period July 1, 1940, to June 30, 1946, classified by agency making the expenditure. These figures for expenditures are not comparable with the appropriations

recorded for the various agencies inasmuch as the expenditures of funds allocated from appropriations to the President, such as the defense aid appropriations, are recorded by the agency making the expenditure.

TABLE C  
EXPENDITURES FOR WAR ACTIVITIES, JULY 1, 1940-JUNE 30, 1946

Including net outlays of Government corporations  
Classified by agency

[In millions]

Period	Total	General and special accounts								Government corporations and credit agencies (net)
		Total, general and special accounts	War Department	Navy Department	U. S. Maritime Commission	War Shipping Administration	Department of Agriculture	Treasury Department	Other	
Fiscal year 1941:										
July-December, 1940.....	\$1,911	\$1,862	\$890	\$864	\$35			\$12	\$61	\$49
January-June, 1941.....	4,744	4,439	2,798	1,448	16		\$3	13	161	305
Total, fiscal year 1941.....	6,655	6,301	3,687	2,313	51		3	24	222	354
Fiscal year 1942:										
July-December, 1941.....	9,151	8,265	4,547	2,762	250		212	135	359	886
January-June, 1942.....	19,115	17,746	9,550	5,818	680	\$132	484	584	498	1,369
Total, fiscal year 1942.....	28,266	26,011	14,097	8,580	929	132	696	719	857	2,255
Fiscal year 1943:										
July-December, 1942.....	33,289	32,114	20,062	8,227	1,131	589	750	589	826	1,175
January-June, 1943.....	41,796	39,995	22,292	12,662	1,645	516	1,261	665	955	1,801
Total, fiscal year 1943.....	75,085	72,109	42,294	20,888	2,776	1,105	2,011	1,254	1,781	2,976
Fiscal year 1944:										
July-December, 1943.....	43,440	41,864	24,223	11,983	2,099	882	984	665	1,028	1,575
January-June, 1944.....	46,281	45,174	25,026	14,555	1,713	1,040	1,159	824	858	1,106
Total, fiscal year 1944.....	89,720	87,039	49,249	26,538	3,812	1,922	2,143	1,489	1,886	2,682
Fiscal year 1945:										
July-December, 1944.....	44,602	44,152	24,185	15,052	1,773	910	629	809	794	451
January-June, 1945.....	45,899	45,877	26,154	14,995	1,454	1,132	579	965	598	21
Total, fiscal year 1945.....	90,501	90,029	50,339	30,047	3,227	2,042	1,209	1,774	1,391	472
Fiscal year 1946:										
July-December, 1945.....	32,852	32,688	19,113	9,889	645	960	865	578	636	165
January-June, 1946 <sup>1</sup> .....	16,148	16,112	8,887	4,811	410	686	473	665	181	35
Total, fiscal year 1946 <sup>1</sup> .....	49,000	48,800	28,000	14,700	1,055	1,646	1,339	1,243	817	200
Calendar year totals:										
1941.....	\$13,895	\$12,704	\$7,345	\$4,210	\$266		\$215	\$148	\$520	\$1,191
1942.....	52,404	49,860	29,552	14,044	1,810		235	1,173	1,324	2,544
1943.....	85,236	81,859	46,515	24,645	3,744	1,332	245	1,330	1,983	3,376
1944.....	90,883	89,326	49,210	29,607	3,486	1,932	1,147	1,633	1,652	1,557
1945.....	78,751	78,565	45,268	24,884	2,099	2,042	1,447	1,543	1,234	186

<sup>1</sup> Estimated.

NOTE.—Detail will not necessarily add to totals because of rounding.

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## EXPLANATION OF THE ESTIMATES OF RECEIPTS UNDER EXISTING LEGISLATION

The Treasury prepares in December of each year estimates of the amount of Federal receipts expected in the current fiscal year and in the ensuing fiscal year on the basis of legislation existing at the time of making the estimates.

### TOTAL RECEIPTS

Total receipts, general and special accounts, are estimated (on the daily Treasury statement basis) in the amounts of \$39,706.6 millions in the fiscal year 1946 and \$32,938.5 millions in the fiscal year 1947. Estimated total receipts in the fiscal year 1946 show a decrease of \$8,032.9 millions from actual receipts of \$47,739.5 millions in the fiscal year 1945 and estimated fiscal year 1947 receipts show a further decrease of \$6,768.1 millions from receipts estimated for the fiscal year 1946.

The details of the estimated and actual receipts as prepared by the Treasury are shown in table 3, page A5. Throughout the tables shown in this exposition the figures are rounded and will not necessarily add to totals. The exposition utilizes the Budget classification of receipts. The footnotes to the table outline the differences between this classification and the Treasury classification of receipts.

### Percentage distribution of total receipts by sources

Source <sup>1</sup>	Estimated		Actual	
	1947	1946	1945	1944
Direct taxes on individuals.....	39.1	40.0	41.5	44.7
Direct taxes on corporations.....	24.9	31.2	34.3	33.6
Excise taxes <sup>2</sup> .....	19.3	15.8	12.4	9.7
Employment taxes <sup>3</sup> .....	5.6	4.0	3.8	3.9
Customs.....	1.3	1.0	.7	.9
Miscellaneous receipts.....	9.8	8.0	7.3	7.2
Total receipts.....	100.0	100.0	100.0	100.0

<sup>1</sup> This classification removes from the Treasury classification of miscellaneous internal revenue the capital stock, estate, and gift taxes. The capital stock tax is included in "direct taxes on corporations" along with current and back taxes on corporation income and excess profits, and declared value excess profits taxes. The estate and gift taxes are placed in the "direct taxes on individuals" classification, together with current and back individual income taxes. The unjust enrichment tax is removed from the Treasury corporation "back tax" classification and included in "excise taxes." The entire adjustment of miscellaneous internal revenue from a collection to a daily Treasury statement basis is included in "excise taxes."

<sup>2</sup> Includes the unjust enrichment tax collection and all of miscellaneous internal revenue receipts except collections from the capital stock, estate, and gift taxes.

<sup>3</sup> Includes taxes collected under the Railroad Unemployment Insurance Act in addition to the taxes collected under the Federal Insurance Contributions Act, the Federal Unemployment Tax Act, and the Carriers Taxing Act of 1937, which are called "employment taxes" under the Internal Revenue Code.

The direct taxes on individuals maintain their position as the leading source of revenue throughout the fiscal years 1946 and 1947, even though they represent successively smaller percentages of total receipts in each year. Direct taxes on corporations, the second most important source of receipts, follow a more rapidly declining trend both in amount and as a percentage of total receipts. Excise taxes and customs, although representing fairly stable absolute amounts, increase as percentages of total receipts as a result of the estimated decline in total receipts in the fiscal years 1946 and 1947. Employment taxes, although declining slightly in absolute amount in the fiscal year 1946, show an increase on a percentage basis, and in the fiscal year 1947 show an increase in both absolute amount and percentage. Miscellaneous receipts show

a decline on an absolute basis but an increase on a percentage basis in the fiscal year 1946 and an increase on both bases in the fiscal year 1947.

### FISCAL YEAR 1946

Estimated receipts in the fiscal year 1946 and actual receipts in the fiscal year 1945 are compared by major sources in the following table:

### Total and net receipts by sources<sup>1</sup>

[In millions of dollars]

Source	Estimated, 1946	Actual, 1945	Increase (+) or decrease (-), 1946 over 1945
Direct taxes on individuals.....	15,844.8	19,788.9	-3,944.1
Direct taxes on corporations.....	12,353.6	16,399.0	-4,005.4
Excise taxes.....	6,302.5	5,934.6	+367.9
Employment taxes.....	1,581.3	1,792.7	-211.4
Customs.....	413.2	354.8	+58.4
Miscellaneous receipts.....	3,171.2	3,469.5	-298.3
Total receipts.....	39,706.6	47,739.5	-8,032.9
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund.....	1,097.7	1,283.0	-185.2
Net receipts.....	38,608.8	46,456.6	-7,847.8

<sup>1</sup> See footnotes to preceding table.

In the fiscal year 1946, for the first time in 7 years, receipts of the Federal Government are expected to show a decline from the receipts of the previous fiscal year. The largest decreases occur in the receipts from the corporation income taxes, as a result of lower corporate profits, and in the receipts from the individual income taxes reflecting both lower levels of income and reductions in taxes contained in the Revenue Act of 1945. Employment tax receipts and miscellaneous receipts also contribute in a smaller measure to the decline in receipts in the fiscal year 1946. Employment tax receipts decline as a result of the estimated lower levels of salaries and wages, and miscellaneous receipts decrease as a result of smaller recoveries from the renegotiation of war contracts. Customs receipts show an increase resulting from the improved shipping situation, and receipts from excise taxes increase as a result of growing availability of taxable commodities following the surrender of Japan.

*Direct taxes on individuals.*—The yields of direct taxes on individuals are shown in the following table:

[In millions of dollars]

Source	Estimated, 1946	Actual, 1945	Increase (+) or decrease (-), 1946 over 1945
Individual income tax:			
Withheld.....	8,061.0	10,289.2	-2,228.2
Not withheld.....	6,805.0	8,345.0	-1,540.0
Back taxes.....	314.0	511.6	-197.6
Total individual income tax.....	15,180.0	19,145.8	-3,965.8
Estate tax.....	608.0	596.1	+11.9
Gift tax.....	56.8	46.9	+9.9
Total direct taxes on individuals.....	15,844.8	19,788.9	-3,944.1

Estimated individual income tax receipts in the fiscal year 1946 are based on lower income levels than prevailed in the fiscal year 1945 and in addition reflect lower tax and withholding rates beginning January 1, 1946.

*Direct taxes on corporations.*—The details of the taxes from this source appear in the table below:

[In millions of dollars]

Source	Estimated, 1946	Actual, 1945	Increase (+) or decrease (-), 1946 over 1945
Income and excess profits taxes.....	10,629.8	14,533.6	-3,903.8
Declared value excess profits tax.....	73.8	117.9	-44.1
Back taxes (excluding unjust enrichment tax)....	1,337.7	1,375.5	-37.8
Capital stock tax.....	352.3	372.0	-19.7
Total direct taxes on corporations.....	12,393.6	16,399.0	-4,005.4

Corporate profits are estimated to have reached their peak in the calendar year 1943 and to have declined successively in the calendar years 1944 and 1945. As a result, corporation tax receipts in the fiscal year 1946, reflecting 1944 and 1945 corporate incomes, are expected to be somewhat smaller than the fiscal year 1945 receipts which reflected 1943 and 1944 corporate profits.

Receipts in the fiscal year 1946 show a further decline as a result of the passage of the Tax Adjustment Act of 1945. Under this act numerous offsets to current payments are available to corporate taxpayers, which are expected to reduce receipts substantially. These offsets to current payments arise from the carry-backs of net operating losses and unused excess profits credits and the net postwar credit for excess profits taxes. Corporations are allowed to estimate their net operating losses and unused excess profits credits for the current year and to recompute their tax for prior years using the estimated carry-backs. The reduction of taxes as determined by the recomputation is allowed as an offset to current tax payments. Under the act the net postwar credit for excess profits taxes (the postwar credit for the excess profits tax less the amounts taken currently for debt retirement) is allowed to be taken currently, reducing current tax payments. An additional offset against current tax liabilities results from the termination of rapid amortization by the Presidential Proclamation of September 29, 1945. In most cases the effect of this action was to increase the yearly amortization, which had previously been allowed on a 60-month basis, and resulted in lower tax liabilities for years prior to 1945. The difference in original and recomputed taxes may be taken as a credit against the current tax payments.

*Excise taxes.*—Receipts from this source by major groups are listed in the following table:

[In millions of dollars]

Source	Estimated, 1946	Actual, 1945	Increase (+) or decrease (-), 1946 over 1945
Liquor taxes.....	2,372.7	2,309.8	+62.9
Tobacco taxes.....	1,139.9	932.1	+207.7
Stamp taxes.....	77.5	65.5	+12.0
Manufacturers' excise taxes.....	897.7	782.1	+115.6
Retailers' excise taxes.....	423.3	424.1	-.8
Miscellaneous taxes.....	1,391.3	1,430.9	-39.6
Unjust enrichment tax.....	.1	.2	-.1
Adjustment to daily Treasury statement basis.....		-10.2	+10.2
Total excise taxes.....	6,302.5	5,934.6	+367.9

It is estimated that yields from liquor and tobacco taxes will increase as a result of a more ample civilian

supply in the case of the tobacco taxes and increased production in the case of liquor taxes. The increases would be greater were it not for the expected decline in consumer purchasing power in the fiscal year 1946. Receipts from stamp taxes on the issuance and transfer of securities are estimated to increase as a result of increased financial activity. Manufacturers' excise tax receipts are estimated to increase in the fiscal year 1946 as a result of a resumption of manufacture of many taxable items which had been discontinued during the war. Receipts from retailers' excise taxes and miscellaneous taxes show decreases as a result of the expected decline in levels of income in the fiscal year 1946 and the consequent reduction in consumer purchasing power.

*Employment taxes.*—The yields of the various employment taxes are shown below:

[In millions of dollars]

Source	Estimated, 1946	Actual, 1945	Increase (+) or decrease (-), 1946 over 1945
Federal Insurance Contributions Act.....	1,130.6	1,309.9	-179.3
Federal Unemployment Tax Act.....	174.6	184.5	-9.9
Taxes on carriers and their employees.....	264.1	285.0	-20.9
Railroad unemployment insurance contributions.....	12.0	13.2	-1.2
Total employment taxes.....	1,581.3	1,792.7	-211.4
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund.....	1,097.7	1,283.0	-185.2
Net employment taxes.....	483.6	509.7	-26.2

Since the only change in tax rates was an increase in the rate upon carriers and their employees from 3¼ percent to 3½ percent on each, the decline in receipts for the fiscal year 1946 reflects the lower levels of salaries and wages upon which the estimated receipts are based.

*Customs.*—Customs receipts are estimated on the basis of improved trade conditions resulting from the surrender of Japan, and are expected to be \$413.2 millions in the fiscal year 1946, an increase of \$58.4 millions over receipts of \$354.8 millions in the fiscal year 1945.

*Miscellaneous receipts.*—Miscellaneous receipts are estimated at \$3,171.2 millions for the fiscal year 1946, a decrease of \$298.3 millions from the fiscal year 1945 receipts of \$3,469.5 millions. The decrease results from smaller recoveries from the renegotiation of war contracts as a result of the termination of renegotiation as of December 31, 1945. The remainder of miscellaneous receipts shows an increase.

FISCAL YEAR 1947

Estimated receipts in the fiscal years 1946 and 1947 are compared by major sources in the following table:

Total and net receipts by source <sup>1</sup>

[In millions of dollars]

Source	Estimated, 1947	Estimated, 1946	Increase (+) or decrease (-), 1947 over 1946
Direct taxes on individuals.....	12,874.2	15,844.8	-2,970.6
Direct taxes on corporations.....	8,191.6	12,393.6	-4,202.0
Excise taxes.....	6,343.9	6,302.5	+41.4
Employment taxes.....	1,856.5	1,581.3	+275.2
Customs.....	433.7	413.2	+20.5
Miscellaneous receipts.....	3,238.6	3,171.2	+67.4
Total receipts.....	32,938.5	39,706.6	-6,768.1
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund.....	1,425.8	1,097.7	+328.1
Net receipts.....	31,512.7	38,608.8	-7,096.1

<sup>1</sup> See footnotes to first table.

Receipts in the fiscal year 1947 are expected to show a decrease of \$7,096.1 millions from the fiscal year 1946. Large decreases are shown in receipts from direct taxes on both individuals and corporations. These decreases result from the estimated lower levels of income in the fiscal year 1947 and from the passage of the Revenue Act of 1945 which reduced both corporate and individual tax liabilities. The other major sources of revenue show increases in receipts in the fiscal year 1947 as compared with the fiscal year 1946. The increases are a consequence of the expected increase in supplies of taxable commodities and services except in the case of the employment taxes, which reflect the scheduled rate increase in the calendar year 1947.

*Direct taxes on individuals.*—The yields of the direct taxes on individuals are shown in the following table:

[In millions of dollars]

Source	Estimated, 1947	Estimated, 1946	Increase (+) or decrease (-), 1947 over 1946
Individual income tax:			
Withheld.....	5,710.0	8,061.0	-2,351.0
Not withheld.....	6,178.0	6,805.0	-627.0
Back taxes.....	300.0	314.0	-14.0
Total individual income tax.....	12,188.0	15,180.0	-2,992.0
Estate tax.....	628.0	608.0	+20.0
Gift tax.....	58.2	56.8	+1.4
Total direct taxes on individuals.....	12,874.2	15,844.8	-2,970.6

Estimated receipts from the individual income tax in the fiscal year 1947 reflect the lower level of income forecast for the calendar year 1946 as compared with the calendar year 1945 and the lower tax rates under the Revenue Act of 1945. This act reduced normal and surtax rates, increased exemptions for the normal tax, and reduced withholding rates, effective with respect to the calendar year 1946 incomes. Roughly 95 percent of the receipts in the fiscal year 1947 reflect tax liabilities incurred under the provisions of the Revenue Act of 1945 as compared with only about 25 percent of the receipts in the fiscal year 1946.

*Direct taxes on corporations.*—The details of the receipts from direct taxes on corporations appear in the table below:

[In millions of dollars]

Source	Estimated, 1947	Estimated, 1946	Increase (+) or decrease (-), 1947 over 1946
Income and excess profits taxes.....	7,169.2	10,629.8	-3,460.6
Declared value excess profits tax.....	39.3	73.8	-34.5
Back taxes (excluding unjust enrichment tax).....	983.0	1,337.7	-354.7
Capital stock tax.....	.1	352.3	-352.2
Total direct taxes on corporations.....	8,191.6	12,393.6	-4,202.0

Corporate tax receipts expected in the fiscal year 1947 reflect the lower combined incomes of the calendar years 1945 and 1946 as compared with the incomes of the calendar years 1944 and 1945, which are reflected in the fiscal year 1946 receipts. In addition the 1947 receipts reflect for one-half year the changes instituted by the Revenue Act of 1945. The Revenue Act of 1945 repealed the excess profits tax and reduced the surtax rates for the calendar year 1946. Calendar year 1946 profits are expected to be lower than the calendar year 1945 profits as a result of the lower levels of income in the calendar year 1946.

*Excise taxes.*—Receipts from the major groups of excise taxes are listed in the following table:

[In millions of dollars]

Source	Estimated, 1947	Estimated, 1946	Increase (+) or decrease (-), 1947 over 1946
Liquor taxes.....	2,420.9	2,272.7	+148.2
Tobacco taxes.....	1,122.5	1,139.9	-17.4
Stamp taxes.....	85.7	77.5	+8.2
Manufacturers' excise taxes.....	1,171.2	897.7	+273.5
Retailers' excise taxes.....	362.5	423.3	-60.8
Miscellaneous taxes.....	1,181.0	1,391.3	-210.3
Unjust enrichment tax.....	( <sup>1</sup> )	.1	—
Total excise taxes.....	6,343.9	6,302.5	+41.4

<sup>1</sup> Less than \$50,000.

Liquor tax receipts are estimated to increase slightly in the fiscal year 1947 as a result of growing availability of supply. The increase is offset, in part, by the reduction in consumer purchasing power in the fiscal year 1947. This factor is also responsible for the decrease in estimated receipts from tobacco taxes and retailers' excise taxes. The repeal of the automobile use tax effective July 1, 1946, and the decreased purchasing power together account for the estimated decline in receipts from miscellaneous taxes. Manufacturers' excise tax receipts are expected to show an increase in the fiscal year 1947, in spite of the anticipated lowering of consumer incomes, as a result of the return to peacetime manufacture of taxable items. Receipts from stamp taxes on issuance and transfer of securities are estimated to increase as a result of increased activity in the financial and security markets.

*Employment taxes.*—The yields of the various employment taxes are shown below:

[In millions of dollars]

Source	Estimated, 1947	Estimated, 1946	Increase (+) or decrease (-), 1947 over 1946
Federal Insurance Contributions Act.....	1,464.0	1,130.6	+333.4
Federal Unemployment Tax Act.....	148.0	174.6	-26.7
Taxes on carriers and their employees.....	233.6	264.1	-30.5
Railroad unemployment insurance contributions.....	10.0	12.0	-2.0
Total employment taxes.....	1,856.5	1,581.3	+275.2
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund.....	1,425.8	1,097.7	+328.1
Net employment taxes.....	430.7	483.6	-52.9

Despite the expected decline in levels of salaries and wages, total receipts from employment taxes are estimated to increase in the fiscal year 1947 as compared with the fiscal year 1946 because of the rate increase from 1 percent to 2½ percent on both employer and employee scheduled under the Federal Insurance Contributions Act for the calendar year 1947. If the rate is not allowed to increase, it is estimated that the fiscal year 1947 receipts will be \$418.5 millions less than shown in the table.

*Customs.*—Customs receipts are expected to be \$433.7 millions in the fiscal year 1947. The increase of \$20.5 millions over the estimated receipts of \$413.2 millions in the fiscal year 1946 reflects more normal trade relationships, offset by a considerable decrease in imports of wool.

*Miscellaneous receipts.*—Miscellaneous receipts are estimated at \$3,238.6 millions in the fiscal year 1947, an increase of \$67.4 millions over the fiscal year 1946 receipts of \$3,171.2 millions. The increase is the result of an estimated rise in receipts from the sale of surplus property, offset to some extent by smaller recoveries from the renegotiation of war contracts.



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## APPENDIXES

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- Appendix 1. Explanation of the Budget Contents.
- Appendix 2. Summary of Cash Operations of the United States Treasury.
- Appendix 3. Analysis of the Public Debt.
- Appendix 4. Contingent Liabilities of the United States, June 30, 1945.
- Appendix 5. Permanent Appropriations, General and Special Accounts.
- Appendix 6. Comparison of Expenditures by Organization Units, Fiscal Years 1939 Through 1945.
- Appendix 7. Unexpended Balances of General and Special Account Appropriations as of June 30, 1945, and Appropriations for the Fiscal Year 1946 as of November 1, 1945.
- Appendix 8. Receipts and Expenditures, General and Special Accounts, Fiscal Years 1938 Through 1947.



## APPENDIX 1

### EXPLANATION OF THE BUDGET CONTENTS

The basic authority for the Budget document is the Budget and Accounting Act of 1921 which provides for a national budget system. Under that act, the President must transmit an annual Budget to the Congress on the first day of each regular session. This Budget begins with the Budget Message of the President which indicates the broad policies underlying its formulation and describes the major Budget programs. The message is followed by a series of four charts, which show the trends of receipts, expenditures, and debt over a decade, and by a Budget résumé, which brings together on a single page various receipt, expenditure, appropriation, and debt totals for the fiscal years 1945, 1946, and 1947; they are based on existing and proposed new authorizing legislation. For data supporting the charts see appendix 8 and the description thereof in the closing paragraph of this appendix. The remainder of the Budget is divided into three major parts and several appendixes; a discussion and explanation of the contents of each follows.

#### PART I. SUMMARY AND SUPPORTING TABLES

Part I consists of two over-all summary tables and nine supporting tables of actual and estimated receipts and expenditures and of actual and recommended appropriations and other authorizations. The estimates and recommendations in the detailed supporting tables include only those for which basic authorizing legislation already exists. The summary tables, however, also include tentative lump-sum amounts based on the new authorizing legislation recommended in the Budget Message. Detailed estimates and recommendations for the programs for which new authorizing legislation is proposed will be transmitted to the Congress after the enactment of such legislation.

The summary and supporting tables include tentative lump-sum estimates for most of the major war agencies and for the activities of liquidated emergency war agencies which have been transferred to old-line agencies. Detailed recommendations for these war agencies will be submitted to the Congress in the spring as in the past 3 years.

Tentative lump-sum estimates of anticipated supplemental appropriations and the related expenditures appear in the summary tables; detailed recommendations will be submitted later.

The summary and supporting tables also include tentative lump-sum estimates for the activities of the wholly owned Government corporations. "Business type" budgets for these corporations as required by the Government Corporation Control Act, Public Law 248, approved December 6, 1945, will be transmitted to the Congress in the spring of 1946.

TABLE 1. BUDGET SUMMARY OF RECEIPTS AND EXPENDITURES

Table 1 summarizes the Budget program as reflected by cash receipts and expenditures. This table shows the estimates of receipts and expenditures for the fiscal years 1946 and 1947 and actual receipts and expenditures for

fiscal year 1945. All estimates are reviewed by the Bureau of the Budget. Budget classifications of actual receipts and expenditures are in large measure based on Treasury tabulations, but differ in some respects for purposes of summary and economic analyses.

Table 1 is arranged in the following four sections: (1) General and special accounts, (2) checking accounts of Government corporations and credit agencies with the Treasurer of the United States, (3) trust accounts, and (4) effect of operations on the public debt. A discussion of each of these sections follows.

#### GENERAL AND SPECIAL ACCOUNTS

The general accounts of the Government cover receipts not designated by Congress for specific purposes. Most appropriations and expenditures are made from such funds. Special accounts, commonly called special funds, are credited with receipts earmarked by Congress for specified purposes. The special accounts are identified in tables 3 and 5 and in part II of the Budget document.

*Receipts.*—Receipts and expenditures from general and special accounts are shown in the first section of table 1. Repayments to appropriation accounts are treated as credits to expenditures in this and other supporting tables rather than as receipts. The receipts from taxes for fiscal years 1946 and 1947 are estimated by the Treasury Department; a discussion of these estimates by the Treasury Department is presented in part III. Miscellaneous receipts for these years are estimated by the various collecting agencies. Actual receipts for fiscal year 1945 are those which have been deposited with the Treasurer of the United States. Detailed information on receipts by source is presented in table 3.

Attention is called to the refundable portion of the excess-profits taxes included under "direct taxes on corporations." Estimates of these refundable taxes are shown in a footnote to table 1. The collections of refundable taxes are shown as receipts, whereas excess-profits tax refund bonds are reported as general and special account expenditures (under "refunds") and as public debt receipts at the time the bonds are issued.

*Expenditures.*—Estimates of expenditures for fiscal years 1946 and 1947 are prepared by the various departments and agencies, and reviewed by the Bureau of the Budget. Actual expenditures for fiscal year 1945 represent checks which have been paid by the Treasurer of the United States less repayments credited to appropriation accounts. Greater detail on expenditures is presented by function and organization unit in table 4 and by organization unit and appropriation title in table 5.

The four following categories of the functional expenditure classification used in table 1 are discussed below: Refunds, interest on the public debt, international finance, and statutory public debt retirement. The first of these items includes refunds of customs and internal revenue and excess-profits tax refund bonds issued. The refund bonds are reported as expenditures of general and special accounts at the time they are issued, although such action does not involve a cash payment to the public.

Interest on the public debt includes accrued discount on savings bonds, discount on Treasury bills, and interest credited to trust and other investment accounts.

International finance includes subscriptions to the International Monetary Fund, the International Bank for Reconstruction and Development, and the Export-Import Bank, and expenditures against the proposed line of credit to the United Kingdom. The portion of the United States subscription to the International Monetary Fund financed from the Exchange Stabilization Fund established under the Gold Reserve Act of 1934 is excluded from this table.

Statutory public debt retirement is made from either the cumulative sinking fund or, under special provisions of law, from specified receipts. The cumulative sinking fund was established by the Victory Liberty Loan Act for the purpose of providing a regular and systematic means of retiring debt. In recent years, because of deficit financing, little use has been made of the sinking fund for this purpose. As of December 31, 1945, the sinking fund had unused appropriations of approximately 5.5 billion dollars.

There is generally a difference—sometimes a great difference—between the amounts of appropriations and of expenditures for a given purpose for any one fiscal year. Appropriations for a given year are based upon the estimated amount of obligations to be incurred in that year, some of which will be liquidated during subsequent years, whereas expenditures indicate the amount of cash actually disbursed during the fiscal period. There is generally some time lag between the enactment of an appropriation, the incurring of obligations thereunder, and the subsequent expenditures.

#### CHECKING ACCOUNTS OF GOVERNMENT CORPORATIONS AND CREDIT AGENCIES WITH THE TREASURER OF THE UNITED STATES

The financial transactions of Government corporations and credit agencies are quite different in character and significance from those of the regular Government agencies and affect the Budget and the Treasury in a different manner from the ordinary receipts and expenditures of the Government.

Initial financial requirements of these agencies are frequently financed in part from appropriations from the general fund of the Treasury. Initial and subsequent subscriptions to their paid-in capital are usually purchased by the Secretary of the Treasury or by another official of the Government on behalf of the United States from appropriated funds, or by another corporation from its own funds. The United States thereby acquires a direct or indirect proprietary interest in the corporations and credit agencies. Annual appropriations from general and special accounts are made to a few of these agencies for the payment of their operating expenses or for making loans or grants. Appropriated funds which are expended in making loans are returned, in whole or in part, to the Treasury when the loans are collected or the agencies are liquidated.

Several of the corporations and credit agencies have been granted limited statutory authority to obtain funds for general or specific purposes by issuing bonds and debentures guaranteed by the United States. The maximum borrowing power of each of these agencies and the amounts of their outstanding obligations are shown in appendix 4.

The Government corporations and credit agencies finance a substantial portion of their cash requirements from collections of interest on loans and investments, revenues from the sale of their products and services, re-

payments on loans, and receipts from the sale of collateral security acquired by foreclosure. These receipts finance the normal operations of most of the agencies; additional funds are obtained by borrowing or from capital subscriptions to finance expanding activities of the agencies. On the other hand, a reduction in the amount of loans, investments, or properties owned by these agencies provides surplus funds which are then available for the retirement of outstanding bonds and debentures or of capital and surplus. During the fiscal year 1941 several of the corporations returned a portion of their capital and surplus funds to the Treasury pursuant to the act approved June 25, 1940. In some cases, these repayments are held in revolving funds available for resubscription.

Net expenditures of Government corporations and credit agencies from checking accounts maintained with the Treasurer of the United States as banker or fiscal agent are shown in the second section of table 1. Deposits with the Treasurer of the United States are available for expenditure without the necessity for appropriations except that appropriation acts have placed congressional limitations on certain loans and expenses of Government corporations and credit agencies.

This table reports only net expenditures or the difference between gross receipts and expenditures for each fiscal year. These expenditures are segregated between those which relate to (1) national defense, (2) international finance, (3) redemption of obligations in the market (net), and (4) other activities; these three categories are discussed below.

The item "national defense," heretofore labeled "war activities," includes the operations of the Reconstruction Finance Corporation formerly handled through the Defense Plant Corporation, Defense Supplies Corporation, Metals Reserve Company, and Rubber Reserve Company, operations of the War Damage Corporation, allocations of funds by the Reconstruction Finance Corporation to the United States Commercial Company, Rubber Development Corporation, Petroleum Reserve Corporation, and Defense Homes Corporation, and other expenditures for national defense purposes.

"International finance" reflects the net expenditures of the Export-Import Bank, and expenditures arising from the Bretton Woods Agreements and from the proposed line of credit to the United Kingdom. These expenditures are designed to assist in the restoration of economies disrupted by war and to promote the foreign trade of the United States.

"Redemption of obligations in the market (net)" represents the net expenditures for the retirement of outstanding bonds, debentures, and notes of the Government corporations and credit agencies held by the public, including those retired with funds borrowed from the Treasury.

The item "other activities" covers the net expenditures from checking accounts with the Treasurer of the United States for the remaining activities of the Government corporations and credit agencies, including the net expenditures of several small special deposit and miscellaneous checking accounts.

Greater detail supporting the net expenditure totals is presented in table 9. This Budget document does not include the statements of cash receipts and expenditures which have constituted part III of past Budget documents. These statements will be replaced by "business type" budgets in accordance with the provisions of the Government Corporation Control Act. These budgets covering the entire operations of the wholly owned Gov-



ernment corporations will be submitted to Congress during the spring of 1946.

#### TRUST ACCOUNTS

The third major section of table 1 summarizes the information on receipts and expenditures of trust accounts which is presented in tables 10 and 11, respectively. In general, trust account receipts relate to moneys received by the Government for the special benefit of individuals or classes of individuals. Such moneys are held in trust for beneficiaries, and hence are not available for general expenditure. Trust receipts include transfers from general and special accounts. Trust funds which are not needed to pay benefit payments and other expenses are, for the most part, invested in securities of the United States. Purchases of securities are presented on a net basis, *i. e.*, expenditures for the purchase of securities less the proceeds from the sale or redemption of securities.

#### EFFECT OF OPERATIONS ON THE PUBLIC DEBT

The concluding section of table 1 summarizes the effect on the public debt of operations under all three sets of accounts discussed above. The public debt excludes the comparatively small guaranteed debt of Government corporations and credit agencies. An analysis of the public debt by type of issue outstanding as of June 30, 1944 and 1945, is shown in appendix 3.

Any excess of expenditures over receipts is financed by the Treasury through the sale of Government securities to the public, to trust accounts, and to Government corporations and credit agencies. The sale less the redemption of Government securities represents the increase in the public debt.

#### TABLE 2. BUDGET SUMMARY OF APPROPRIATIONS AND OTHER AUTHORIZATIONS

Table 2 summarizes the Budget program as reflected by appropriations and other authorizations recommended by the President for fiscal year 1947 and the amounts enacted by Congress for fiscal years 1945 and 1946. Rescissions enacted by Congress and recommendations for additional rescissions of appropriations and contract authorizations, including those in H. R. 4407, which was vetoed by the President, are also shown.

Appropriations authorize employment of personnel, purchase of supplies and equipment, the awarding of contracts, and the withdrawal of funds from the Treasury for these and other specified purposes. They are of two general types: Annual and permanent. An annual appropriation is one which is acted upon each year by Congress. A permanent appropriation is automatically renewed each year, pursuant to prior legislative enactment, without annual action by Congress.

Appropriations may be either definite or indefinite in amount. A definite appropriation is one the amount of which is stated in the appropriation act as a specific sum of money. An indefinite appropriation is one the amount of which is not stated in the appropriation act as a specific sum of money, but is determinable at some future date; *e. g.*, an appropriation of receipts from a certain source or an appropriation based on certain financial requirements such as the interest on the public debt. Most special account and trust account appropriations are in the "permanent-indefinite" category.

Appropriations may be available for obligation during a definite or indefinite period of time. Most appropria-

tions are only available for obligation during a single fiscal year, but some appropriations are available for obligation for a longer period of years. Appropriations for construction are generally available for incurring obligations for an indefinite period of time until the project covered by the appropriation is completed or terminated. Table 2 includes all of these types of appropriations.

#### GENERAL AND SPECIAL ACCOUNTS

*Appropriations.*—Appropriations from the general and special accounts under existing legislation and also proposed legislation are shown in the first section of table 2. "Indefinite" appropriations for fiscal year 1946 are estimated, since the amounts involved cannot be definitely determined until after the close of the fiscal year on June 30, 1946. Greater detail on general and special account appropriations is presented by function and organization unit in table 4 and by organization unit and appropriation title in table 5.

*Reappropriations.*—Reappropriations of the unobligated balances of general and special account appropriations are shown in this section. They continue the availability of unused balances of appropriations which otherwise would expire. Prior to the war, reappropriations were relatively small in amount. Large reappropriations in recent years are principally for the War Department and the defense aid (lend-lease) program. Detailed information on reappropriations is presented in table 6 by organization unit and appropriation title.

*Contract authorizations.*—A contract authorization is a statutory authorization by Congress—generally in an appropriation act—empowering the designated agency to enter into contracts and incur obligations for a stated purpose prior to enactment of an appropriation. A contract authorization, however, does not authorize the payment of the bills arising from the obligations incurred. In order to pay these bills, an appropriation to liquidate the contract authorizations must first be enacted by Congress. Such appropriations to liquidate contract authorizations are included under general and special account appropriations.

The contract authorizations for the naval expansion program are based on tonnage and are indefinite in amount. The financial significance of the indefinite contract authorizations included in this section must therefore be estimated. As the program progresses and unit costs change, the estimates are revised accordingly.

The new contract authorizations and appropriations to liquidate prior contract authorizations for fiscal year 1947 include tentative estimates for some of the war agencies. More detail on contract authorizations and on appropriations to liquidate contract authorizations is presented in table 7.

*Authorizations treated as public debt transactions.*—The Congress has authorized the Treasury to provide the new funds for the International Monetary Fund, the International Bank for Reconstruction and Development and the Export-Import Bank by the issuance of Government securities. The portion of the United States subscription to the International Monetary Fund financed from the Exchange Stabilization Fund established under the Gold Reserve Act of 1934 is excluded from this table. This section also includes the proposed line of credit to be extended to the United Kingdom.

*Rescissions of appropriations and contract authorizations.*—The Congress has directed the President through the Bureau of the Budget to maintain a continuous study of appropriations and contract authorizations made for

national defense and war purposes and to recommend the rescission of such funds no longer required for the purposes for which they were granted. This section of table 2 shows the rescissions included in H. R. 4407 as enacted by the Congress, but vetoed by the President, which have been placed in a nonexpendable reserve. It also includes recommendations for additional rescissions of appropriations and contract authorizations.

#### POSTAL ACCOUNTS

*Appropriations.*—Appropriations of postal accounts, shown in the second section of table 2, cover all postal operations. These operations are financed from postal revenues, supplemented, when necessary, by appropriations from general and special accounts. The expenditures shown in table 1 include only those made from general and special account appropriations. Detailed information on appropriations for postal operations is presented in part II.

#### TRUST ACCOUNTS

*Appropriations.*—Trust account appropriations, summarized in the third section of table 2, are mostly permanent indefinite appropriations of designated receipts. The amounts shown for these indefinite appropriations for fiscal years 1946 and 1947 are the same as the estimated receipts. The slight variations between the actual appropriations and receipts shown for fiscal year 1945 are principally due to the time lag between the deposit of the receipts with the Treasurer of the United States and the issuance of appropriation warrants. Detailed information on trust account appropriations is presented in table 11.

#### TABLES 3-11

Tables 3 to 11, inclusive, present information in support of tables 1 and 2. Table 3 itemizes general and special account receipts by source. Table 4 presents supporting detail for the general and special account appropriations and expenditures classified by function and itemized by bureau or other organization unit. Table 5 presents supporting detail for the general and special account appropriations and expenditures, classified by organization unit and itemized by appropriation title. The items appear in the same sequence as the detailed estimates of general and special account appropriations in part II. The public works projects which heretofore have been shown in a separate section of table 5 entitled "General Public Works Program" are distributed in this Budget among the respective departments and agencies.

Table 6 shows the supporting detail for the reappropriations of unobligated balances of general and special accounts, classified by organization unit and appropriation title. Table 7 itemizes contract authorizations and appropriations to liquidate contract authorizations. Table 8 presents supporting detail for the rescissions of appropriations and contract authorizations.

Table 9 itemizes the net expenditures of Government corporations and credit agencies from checking accounts with the Treasurer of the United States. Table 10 itemizes trust account receipts by source. Table 11 itemizes appropriations and expenditures of trust accounts; the items are grouped in this table according to the classification of trust account expenditures in tables 1 and 2.

## PART II. DETAILED ESTIMATES OF APPROPRIATION AND OTHER AUTHORIZATIONS

Part II is by far the longest section of the Budget document. It contains the recommendations of the President with respect to the appropriation language and the appropriations to provide for Federal activities during the fiscal year 1947, and the detailed schedules in support of those recommendations. Part II does not include any appropriation language or supporting schedules for the preliminary lump-sum estimates included for (1) most of the major war agencies and the activities of liquidated war agencies which have been transferred to old-line agencies; (2) the programs for which new authorizing legislation is required; (3) the Government corporations subject to the provisions of the Government Corporation Control Act; and (4) anticipated supplemental appropriations; detailed estimates will be submitted to the Congress later.

Presidential recommendations most frequently take the form of suggested appropriations, but occasionally re-appropriations, contract authorizations and authorizations treated as public debt transactions are proposed. As discussed previously, appropriations authorize employment of personnel, the purchase of supplies and equipment, the awarding of contracts, and the withdrawal of funds from the Treasury for these and other specified purposes and are usually available for obligation for only 1 fiscal year. Reappropriations, however, continue the availability of balances of appropriations which otherwise would expire. Contract authorizations provide for the letting of contracts and the incurring of obligations, but do not authorize the payment of bills arising from the obligations incurred. In order to pay these bills, appropriations to liquidate the contract authorizations must be enacted by Congress.

These Presidential recommendations are arranged in chapters in the order of departments or major agencies shown on the face sheet at the beginning of part II. Independent offices are grouped with the Executive Office of the President. The public works projects which heretofore have been shown in the chapter headed "General Public Works Program" are distributed in this Budget among the respective departments and agencies.

Each chapter begins with a summary table which compares the estimates for fiscal year 1947 for all major units of the department or agency with the actual appropriations or other authorizations for fiscal year 1946 up to the time of submission of this Budget. The table is followed by an "Explanatory statement" describing functions and programs. The extended remaining portion of each chapter is headed "Estimates of Appropriation" and consists of the proposed appropriation language and the detailed schedules of obligations for each appropriation title. An example of proposed appropriation language appears below:

#### Salaries and Expenses, ----- Commission-----

Salaries and expenses: For [every expenditure requisite for and incident to] all expenses necessary for work of the ----- Commission, including not to exceed [\$109,000] \$105,000 for travel expenses; purchase (not to exceed two), maintenance, and operation of passenger automobiles; law books, books of reference, and periodicals; newspapers: not to exceed \$2,000 for deposit in the general fund of the Treasury for cost of penalty mail as required by section 2 of the Act of June 28, 1944 (Public Law 364); and not to exceed [\$1,012,000] \$992,000 for personal services in the District of Columbia; [\$1,200,000] \$1,236,000. (16 U. S. C. 791-825;

16 U. S. C. 717; Act of May 3, 1945, Public Law 49; Act of Dec. 28, 1945, Public Law 269.)

Estimate 1947, \$1,236,000 Appropriated 1946, " \$1,230,000

\* Includes \$30,000 appropriated in the First Deficiency Appropriation Act, 1946.

The bold-face side heading above is the official title which identifies the appropriation. The subsequent legal phraseology indicates the nature and scope of the activities to which the expenditures of the indicated amount must be restricted. Bracketed material indicates those words and figures in the previous 1946 act which it is proposed be omitted from the 1947 act; similarly, italicized words show proposed additions. Italicized symbols, words, and figures in parentheses at the end of the appropriation language give citations to relevant laws and to the 1946 annual or deficiency appropriation act if it contained funds for the same purpose.

Below the last line of appropriation language the dollar amounts indicate at the left the recommended estimate for fiscal year 1947 and at the right the appropriation for fiscal year 1946. The amount shown for fiscal year 1946 includes any supplemental appropriations up to the date of this Budget, as indicated by the footnote to the illustration. Footnotes are also used if a function has been transferred or is proposed to be transferred to or from another appropriation. When appropriations are based on the receipts of special accounts and trust accounts the figure shown for appropriations for fiscal year 1946 must be estimated. In connection with some special and trust accounts the entry "Appropriated, 1946, \$———" is accompanied immediately below by the entry "Revised, 1946, \$———"; the latter figure indicates the revision from the estimate published a year ago.

The appropriation language is followed by a comparative schedule of obligations showing actual obligations for the fiscal year 1945 and estimated obligations for the fiscal years 1946 and 1947. The obligations are for financial liabilities incurred for orders placed, contracts awarded, services rendered, and the like, and in certain cases the amounts shown include expenditures which have not been preceded by obligations.

The following discussion of the schedule of obligations first covers the initial major section, which breaks down the obligations by objects, and then the usual second major section, which breaks down the obligations by projects or functions. An example of the initial major break-down by objects is given below:

By objects	Obligations					
	Estimate, 1947		Estimate, 1946		Actual, 1945	
	Man-years	Total salary	Man-years	Total salary	Man-years	Total salary
<b>PERSONAL SERVICES, DEPARTMENTAL</b>						
Clerical, administrative, and fiscal service: Grade 16. In excess of \$9,800: Commissioner.....	4	\$43,200	4	\$43,200	3.7	\$37,000
Professional service: Grade 7. Range \$7,175 to \$8,225: Chief counsel.....	6	43,313	6	43,313	5.5	35,981
Subprofessional service: Grade 4. Range \$1,902 to \$2,298.....	12	23,022	12.4	23,783	9.5	16,530
Crafts, protective, and custodial service: Grade 2. Range \$1,440 to \$1,770.....	15	21,864	16.5	24,024	13.3	15,758
Executive order grades: Grade 15. Rate of \$5,200: Attorney.....	2	10,000	1.6	7,720	2.7	12,406
Unclassified.....	2	2,800	2	2,800	1.8	2,520
Total permanent, departmental.....	350	901,925	371.5	1,016,830	351.2	721,145
Temporary employment, departmental.....	3	7,500	3	7,500	3	7,500
Part-time employment, departmental.....	1.4	3,667	1.4	3,680	1	2,500
W. A. E. employment, departmental.....	1	2,500	0.7	1,875	0.7	1,875
W. O. C. employment, departmental.....	2	0	1.5	0	1.5	0
\$1-per-year employment, departmental.....	8	8	10	10	4.2	4

By objects	Obligations					
	Estimate, 1947		Estimate, 1946		Actual, 1945	
	Man-years	Total salary	Man-years	Total salary	Man-years	Total salary
<b>PERSONAL SERVICES, DEPARTMENTAL—COD.</b>						
Overtime pay, departmental.....		\$68,500		\$149,325		\$129,720
Additional compensation, departmental.....		4,500		4,500		3,426
Night-work differential, departmental.....		3,400		3,400		3,400
All personal services, departmental.....	367.4	992,000	390.1	1,187,120	363.4	869,570
<b>PERSONAL SERVICES, FIELD</b>						
Clerical, administrative, and fiscal service: Grade 12. Range \$5,180 to \$6,020: Chief, New York office.....	1	5,600	1	5,600	0.9	4,410
Grade 7. Range \$2,980 to \$3,640.....	2	6,180	1.5	4,690	1	2,800
Professional service: Grade 3. Range \$3,640 to \$4,300: Associate attorney.....					0.8	2,271
Crafts, protective, and custodial service: Grade 3. Range \$1,572 to \$1,902.....	10	16,380	12.4	22,637	10	13,800
Executive order grades: Grade 12. Rate of \$3,600: Appraiser.....	2	7,100	3	10,600	2.7	9,337
Unclassified.....	2	1,000	5.6	3,124	2	1,080
Total permanent, field.....	33	88,000	42.6	114,145	31.5	71,163
Overtime pay, field.....		12,300		26,580		14,233
All personal services, field.....	49.1	122,000	58.4	162,425	51.4	109,096
Total, departmental and field.....	416.5	1,114,000	432.7	1,349,545	414.8	978,666
Deduct quarters and subsistence furnished.....		2,000		1,845		1,741
01 Personal services (net).....	416.5	1,112,000	432.7	1,347,700	414.8	976,925
<b>OTHER OBLIGATIONS</b>						
02 Travel.....		105,000		109,000		104,265
03 Transportation of things.....		1,000		900		780
04 Communication services.....		13,600		14,000		12,340
Payment for penalty mail.....		2,000		2,000		1,940
05 Rents and utility services.....		7,200		7,200		6,920
07 Other contractual services: Advertising and notices.....		3,000		3,000		2,735
Photographing.....		2,500		2,500		1,950
09 Equipment.....		2,000		2,000		2,970
Unvouchered.....		20,000		20,000		15,000
Total other obligations.....		156,300		160,600		148,900
Grand total obligations.....		1,268,300		1,508,300		1,125,525

The initial major section of the obligations schedule, arranged by object of expenditure, utilizes symbol numbers for ready reference, e. g., 01 Personal services, 02 Travel, and 03 Transportation of things, etc. Only those objects of expenditure which are relevant to a given schedule are printed.

It will be noted that of the various objects of expenditure the greatest detail is shown for 01 Personal services. The primary division here is between the departmental employees serving at the headquarters or central office and those in the field service at other offices which may be scattered throughout the country.

Within the departmental and field service categories, subcategories indicate the types of service of the permanent positions established by the Civil Service Commission. These types include the clerical, administrative, and fiscal service; professional service; subprofessional service; crafts, protective, and custodial service; Executive order grades; grades established by special acts; and unclassified. The grades within each type of service are arranged in descending order of salary ranges; operating titles are listed separately if the basic salary is above \$3,640, and by groups if below that amount. On each line dual columnar entries at the right indicate the man-years of employment and the total salary for each of the 3 fiscal years.

Following the total line for both departmental and permanent field personnel, one-line entries cover special

categories such as temporary, part-time, and \$1-a-year employment. Deductions are then made for the value of quarters, subsistence, etc., thus adjusting the salaries of those employees at Federal institutions, *e. g.*, who must pay for the accommodations they are furnished.

The total line for 01 Personal services (net) is followed by one-line entries for (a) other obligations, such as 02 Travel and 03 Transportation of things, and (b) adjustments for reimbursements, transfers, and the like indicated in the following example from a typical schedule. The final line shows the total estimate or appropriation for fiscal years 1946 and 1947 which agrees with the bold-face figures at the end of the appropriation language.

By objects	Obligations		
	Estimate, 1947	Estimate, 1946	Actual, 1945
Grand total obligations.....	\$1,268,300	\$1,508,300	\$1,125,825
Reimbursements for services performed.....		-3,500	-2,505
Payments received from non-Federal sources.....	-7,500	-6,000	-5,980
Transferred to "Miscellaneous researches, transferred funds, National Bureau of Standards".....		+5,500	+4,419
Received by transfer from—			
"Loans, grants, and rural rehabilitation, Department of Agriculture".....			-20,000
"Conservation and use of agricultural land resources, Department of Agriculture".....		-15,000	-15,000
"Salaries and expenses, Bureau of Foreign and Domestic Commerce".....		-3,000	-2,000
Prior year balance available in 1945.....			-9,700
1945 balance available in 1946.....		-4,200	+4,200
1946 balance available in 1947.....	-6,500	+6,500	
1947 balance available in 1948.....	+2,000		
Reappropriation of 1945 balance for 1946.....		-13,500	+13,500
1945 appropriation obligated in 1944.....			+2,800
Appropriations of subsequent years obligated in 1947.....	-25,000		
Net total obligations.....	1,236,000	1,475,100	1,095,559
Covered into Treasury in accordance with Public Law 369.....		+10,900	
Excess of obligations over appropriation due to Public Law 106.....		-256,000	
Estimated savings, unobligated balance.....			4,441
<b>Total estimate or appropriation.....</b>	<b>1,236,000</b>	<b>1,230,000</b>	<b>1,100,000</b>

The preceding discussion covers the break-down by objects in each schedule of obligations. In a considerable number of cases this is followed by another break-down by activities, projects, or functions. An example of this second major portion of obligation schedules is given below:

By projects or functions	Obligations		
	Estimate, 1947	Estimate, 1946	Actual, 1945
1. Administration.....	\$186,100	\$202,200	\$160,697
2. Economic investigations.....	231,200	288,000	216,241
3. Trade practice agreements.....	387,200	412,100	297,572
4. Unlawful practices.....	375,000	430,095	307,362
5. Overtime pay.....	88,800	175,905	143,953
Grand total obligations.....	1,268,300	1,508,300	1,125,825
Adjustments (see objects schedule for detail).....	-32,300	-278,300	-25,825
<b>Total estimate or appropriation.....</b>	<b>1,236,000</b>	<b>1,230,000</b>	<b>1,100,000</b>

### PART III. SPECIAL ANALYSES AND TABLES

Part III is a new feature of this Budget document. It brings together special analyses and tables on the following subjects: (1) The Government's Budget and the Nation's Budget, (2) summary of payments to and receipts from the public, (3) Federal activities in public works, (4) the war program, and (5) explanation of the estimates of receipts under existing legislation. The section on Federal activities in public works is new; the data for the other

sections have been shown in the Budget Message and in summary and appendix tables in past Budget documents. An explanation of the special analyses and tables contained in part III follow.

#### THE GOVERNMENT'S BUDGET AND THE NATION'S BUDGET

The table on the Government's Budget and the Nation's Budget shows the income and expenditure picture for the economy of the United States as a whole. The second text table in the Budget Message gives figures for calendar year 1944 and an estimate for the fourth quarter of calendar year 1945 on an annual rate, thus contrasting the all-out war economy with the demobilization economy. The first section of part III of the Budget document shows a detailed presentation of the Government's Budget and the Nation's budget for calendar years 1944 and 1945 and for the fourth quarter of calendar year 1945 on an annual rate.

The Nation's Budget shows receipts and expenditures of the Nation as a whole—a broader concept than the Government's Budget which shows receipts and expenditures of the Federal Government. In the Nation's Budget receipts and expenditures are classified in terms of consumers, businesses, State and local governments, and the Federal Government. Receipts and expenditures of the Federal Government correspond with the concepts used in the summary of payments to and receipts from the public, which is explained below. Intragovernmental and noncash transactions are excluded from Government receipts and payments.

The table illustrates the essential balance of all national accounts. Total receipts and total expenditures must be equal by definition since every expenditure by one group must be received by another group and every receipt represents an expenditure by someone else.

The figures are based on the national income concepts used by the Department of Commerce. Gross national product as defined by the Department of Commerce is a comprehensive measure of the output of the economic system. It measures the value of currently produced goods and services. The Commerce Department concept of gross national product and its components are explained in the *Survey of Current Business*, March 1943. The data have been modified so that the Government figures correspond with the concepts used in the Budget table of payments to and receipts from the public which appears in the following section of part III.

#### SUMMARY OF PAYMENTS TO AND RECEIPTS FROM THE PUBLIC

This section of part III summarizes the Budget program as reflected by payments to and receipts from the public, indicating the actual flow of money between the Federal Government and the "public," which includes individuals, private corporations, and State, local, and foreign governments. It presents a picture of the financial operations for the Federal Government as a unit, subordinating differences between types of "accounts" or funds, and eliminating intragovernmental and noncash transactions. These transactions affect both receipts and expenditures in the same amount, and are thus neutral in respect to cash balance or debt changes.

Payments to the public are shown in this table under the accounts from which the disbursements to the public are made. Receipts from the public are shown under the account to which the collections from the public are deposited except in two cases: (1) The net appropriations

from general and special account receipts to the Federal old-age and survivors insurance trust fund are treated as trust account receipts and therefore are excluded from "employment taxes" and included under trust account receipts, and (2) the refundable portion of the excess-profits taxes are treated as borrowings rather than tax receipts and are therefore excluded from "direct taxes on corporations" and included under "borrowing from the public."

Since Government corporations are treated in this table as an integral part of the Federal Government, their sales of obligations on the market are combined with other Federal borrowing to arrive at "borrowing from the public (net)." When redemptions of these obligations exceed sales, borrowing from the public is reduced.

The amounts shown in this table are derived from table 1 by eliminating transactions which take place within the Federal Government and noncash transactions with the public in which the flow of money is not involved. Redemptions of adjusted service bonds have been added to "other activities—trust accounts" and cash payments to the International Monetary Fund from the Exchange Stabilization Fund have been added to "international finance." Offsetting adjustments of expenditures and the corresponding receipts have been made in order to eliminate intragovernmental and noncash transactions. An explanation of these adjustments follow.

#### TRANSFERS FROM GENERAL AND SPECIAL ACCOUNTS TO TRUST ACCOUNTS AND GOVERNMENT CORPORATIONS

Transfers to the national service life insurance fund and the adjusted service certificate fund are excluded from "veterans pensions and benefits" and transfers to Federal employees retirement funds and other trust funds are excluded from payments for "other activities—general and special accounts." Offsetting adjustments are made to the appropriate trust receipts. The restoration of capital impairment of the Commodity Credit Corporation, and subscriptions to the capital stock of Government corporations are also excluded from payments for "other activities—general and special accounts." Repayments of capital stock are excluded from miscellaneous receipts or from other activities. Offsetting adjustments are made to the appropriate Government corporation receipts or expenditures.

#### INVESTMENTS IN GOVERNMENT SECURITIES

Investments of trust accounts and Government corporations in Government securities are excluded from payments for "other activities" and corresponding amounts are excluded from "borrowing from the public (net)" on the receipt side.

#### INTEREST ON INVESTMENTS IN GOVERNMENT SECURITIES

Interest paid on trust account and Government corporation investments in Government securities has been eliminated from "interest on the public debt." Like amounts have been excluded from the receipts of trust accounts and Government corporations.

#### ACCRUED DISCOUNT ON SAVINGS BONDS AND TREASURY-BILLS

The accrued discount on United States savings bonds (less accrued discount on savings bonds redeemed) and the discount on Treasury bills sold (less discount on Treasury

bills redeemed) are excluded from "interest on the public debt," and like amounts are excluded from "borrowing from the public (net)," as they are noncash transactions.

#### OTHER ADJUSTMENTS

Interest paid by Government corporations and credit agencies to the Treasury are excluded from "other activities—checking accounts of Government corporations and credit agencies with the Treasurer of the United States (net)" under payments, and from "miscellaneous receipts." Interest paid to the Government life insurance fund on investments in Federal farm loan bonds is excluded from the expenditure item, "checking accounts of Government corporations and credit agencies," and from trust account receipts. The amounts of the excess-profits tax refund bonds are excluded from "refunds" and from "borrowing from the public," because the refundable portion of the excess-profits taxes are treated as "borrowings" when collected rather than when the bonds are issued. The portion of the subscriptions to the International Monetary Fund made in the form of non-interest-bearing notes issued by the Secretary of the Treasury are treated as noncash transactions in this table and therefore are eliminated from "payments to the public" and from "borrowing from the public." Payments to the public will occur when these notes are redeemed.

#### FEDERAL ACTIVITIES IN PUBLIC WORKS

The chapter on General Public Works Program included in part II in past Budget documents has been eliminated in this Budget and the material contained therein distributed among the appropriate agency chapters of part II. In its place a revised and more comprehensive treatment of Federal public works is presented in this section of part III. The presentation of General Public Works Program in summary tables 1, 2, and 4 and appendix 8, however, has not been changed except for a revised secondary classification of the constituent items.

This new section covers Federal outlays for public works planning and construction including grants and loans to State and local units of government as well as direct Federal outlays for such purposes. The concept of Federal public works used herein cuts across functions and funds. Outlays of general and special accounts for both national defense and civil works activities, including loans and grants, and outlays of Government corporations for which such information is readily available are included.

In order to obtain a more comprehensive presentation of public works it has been necessary in some cases to go below the appropriation unit level. Some appropriations, although not predominantly public works, include funds for construction or public works planning. Where such amounts are relatively large, they have been included in this section. On the other hand, some appropriations, although predominantly for construction projects, include amounts for maintenance and operation. The latter amounts, if substantial, have been eliminated and are not included in the amounts presented in this section.

The coverage of Federal public works in this new section of part III is, therefore, broader than the General Public Works Program category shown in the summary tables and appendix. It includes all items classified in the latter category, except for the elimination, in a few cases, of maintenance and operation. In addition, however, it includes some construction activities classified

in the summary and appendix tables under national defense and other functional categories under general and special accounts and the construction activities of certain Government corporations.

#### THE WAR PROGRAM

This section of part III shows various cumulative aspects of the war and defense program over 5, 6, and 7 years, respectively, and also shows semiannual war expenditures for 6 years, both by objects of expenditure and by agency.

Table A shows the cumulative war and national defense program authorized from July 1, 1940, through June 30, 1947. Both the activities in the general and special accounts and of the Government corporations are covered. The status of the war and national defense program from the standpoint of (1) authorizations, (2) expenditures, and (3) unexpended balances (unobligated authorizations and unliquidated obligations) is shown as of three periods: the beginning of fiscal year 1946 (before rescissions, when the authorized program was at a maximum), estimated as of June 30, 1946, and estimated as of June 30, 1947.

Table B classifies war expenditures by type of expenditure. The total expenditures have been classified into three major categories: (1) munitions, (2) war construction, and (3) nonmunitions. "Munitions" include both military and civilian-type equipment and operating supplies procured from war appropriations, including those produced in Government arsenals and navy yards, except for subsistence of the armed forces and agricultural products for export. "War construction" includes outlays from war appropriations for military installations, defense plant and equipment, war housing, etc. "Nonmunitions" consist of two major subcategories: (a) pay, subsistence, and travel of the armed forces (including mustering-out pay and the Government's share of dependency allowances); and (b) other expenditures for services and various miscellaneous objects, including civilian pay of the war agencies (excluding arsenals and navy yards), stock piling of critical materials, procurement of agricultural products for export, contract termination payments, commercial transportation and public utilities, and other minor groups.

Table C shows war expenditures classified by agency.

#### EXPLANATION OF THE ESTIMATES OF RECEIPTS UNDER EXISTING LEGISLATION

This section of part III presents a statement by the Treasury Department to explain the estimates of

general and special account receipts based on existing legislation.

#### THE APPENDIXES

Appendix 2 summarizes the cash transactions of all funds and Treasury balances at the beginning and end of the year. The data, other than Treasury balances, are derived from table 1.

Appendix 3 shows the outstanding public debt by types of indebtedness. The difference between the total public debt outstanding at the end of fiscal years 1944 and 1945 appears in table 1 as the net increase in public debt during the fiscal year 1945. Appendix 4 lists the contingent liabilities of the United States as of June 30, 1945.

Appendix 5 shows permanent appropriations from general and special accounts for the fiscal year 1945, 1946, and 1947 and expenditures for the fiscal year 1945. The permanent appropriations have been enacted by Congress at various times and the acts remain in effect until repealed or amended. This appendix does not include permanent trust appropriations. Most of the trust appropriations listed in table 11 are of the permanent type.

Appendix 6 compares cash expenditures of departments and agencies and their constituent units over a 7-year period. In several instances, there have been reorganizations and certain activities have been transferred between departments and agencies. In such cases, annual expenditures throughout the 7-year period are based upon the pattern of organization on June 30, 1945. Footnotes indicate the date of the transfer and the name of the earlier agency.

Appendix 7 shows the unexpended balances of appropriations (a) on the books of the Treasury and (b) to the credit of disbursing officers as of June 30, 1945. It also shows appropriations for the fiscal year 1946 as of November 1, 1945.

Appendix 8 presents a 10-year comparison (1938-47) for general and special accounts of receipts by source and of expenditures by function as classified in table 1, and the outstanding public debt at the end of each fiscal year. This comparison is also shown graphically in the charts following the Budget Message of the President. The chart showing expenditures by functions includes, for the fiscal years 1946 and 1947, a tentative distribution of the lump-sum estimates of expenditures from anticipated supplemental appropriations, and a similar distribution of expenditures from the appropriations which are required to implement financially the proposed new basic legislation recommended by the President in the Budget Message.

## APPENDIX 2

SUMMARY OF CASH OPERATIONS OF THE UNITED STATES TREASURY <sup>1</sup>*Based on existing and proposed legislation*

[For the fiscal years 1947, 1946, and 1945]

Description	Estimated, 1947	Estimated, 1946	Actual, 1945
<b>Treasury cash balance at beginning of year</b> .....	\$11,913,691,240	\$24,697,729,351	\$20,168,551,622.30
<b>Receipts:</b>			
General and special accounts (net) <sup>2</sup> (based on existing legislation).....	31,512,702,700	38,608,827,952	46,456,554,579.71
Trust accounts (including transfers from general and special accounts).....	4,657,855,773	6,684,642,060	7,058,610,910.39
Total receipts.....	36,170,558,473	45,293,470,012	53,515,165,490.10
<b>Borrowings (net increase in direct public debt)</b> .....	-4,000,000,000	16,317,812,590	57,678,800,188.80
Total beginning cash balance, receipts, and borrowings.....	44,084,249,713	86,309,011,953	131,362,517,301.20
<b>Expenditures:</b>			
General and special accounts (excluding statutory public debt retirement) (based on existing and proposed legislation).....	35,124,982,043	67,393,679,135	100,404,594,685.54
Checking accounts of Government corporations and credit agencies with the Treasurer of the United States (net).....	802,000,000	65,000,000	1,178,383,134.11
Trust accounts.....	4,931,289,913	6,936,641,578	5,081,810,129.80
Total expenditures.....	40,858,271,956	74,395,320,713	106,664,787,949.45
<b>Treasury cash balance at end of year</b> .....	3,225,977,757	11,913,691,240	24,697,729,351.75

<sup>1</sup> This appendix is explained in appendix 1.<sup>2</sup> Excludes net appropriation to Federal old-age and survivors insurance trust fund.

APPENDIX 3  
ANALYSIS OF THE PUBLIC DEBT <sup>1</sup>

Issues	OUTSTANDING PUBLIC DEBT	
	June 30, 1945	June 30, 1944
<b>Interest-bearing debt:</b>		
Public issues:		
Prewar bonds (World War I), including postal savings bonds.....	\$195,824,740.00	\$195,926,860.00
Treasury bonds.....	106,449,403,950.00	79,244,104,350.00
United States savings bonds.....	45,585,588,646.30	34,606,141,184.59
Depository bonds.....	504,534,000.00	474,321,750.00
Adjusted service bonds.....		217,283,050.00
Treasury notes.....	23,497,339,700.00	17,404,896,800.00
Treasury notes (tax series).....	68,237,825.00	169,021,750.00
Treasury notes (savings series).....	10,067,516,000.00	9,447,737,600.00
Certificates of indebtedness.....	34,135,861,000.00	28,822,416,000.00
Treasury bills.....	17,041,258,000.00	14,734,104,000.00
Total, public issues.....	237,544,563,861.30	185,255,953,344.59
Special issues:		
Government life insurance fund (adjusted service bonds).....	500,157,956.40	500,157,956.40
Federal old-age and survivors insurance trust fund (notes).....	3,659,600,000.00	4,385,500,000.00
Railroad retirement account (notes).....	500,500,000.00	318,500,000.00
Civil service retirement fund (notes).....	1,848,270,000.00	1,450,913,000.00
Foreign Service retirement fund (notes).....	7,836,000.00	7,012,000.00
Canal Zone retirement fund (notes).....	10,298,000.00	9,187,000.00
Alaska Railroad retirement fund (notes).....	1,911,000.00	1,755,000.00
Postal Savings System (notes).....	461,000,000.00	264,000,000.00
Canal Zone Postal Savings System (notes).....	3,500,000.00	3,500,000.00
Government life insurance fund (notes).....	2,400,000.00	1,900,000.00
National service life insurance fund (notes).....	3,187,125,000.00	1,213,425,000.00
Federal Deposit Insurance Corporation (notes).....	97,000,000.00	98,000,000.00
Federal Savings and Loan Insurance Corporation (notes).....	36,962,000.00	26,662,000.00
Adjusted-service certificate fund (certificates).....	14,500,000.00	16,890,000.00
Government life insurance fund (certificates).....	85,992,000.00	
Unemployment trust fund (certificates).....	6,747,000,000.00	5,610,000,000.00
Federal old-age and survivors insurance trust fund (certificates).....	1,648,000,000.00	380,000,000.00
Total, special issues.....	18,812,051,956.40	14,287,401,956.40
Total, interest-bearing debt.....	256,356,615,817.70	199,543,355,300.99
<b>Non-interest-bearing debt:</b>		
Public issues:		
Matured debt on which interest has ceased (payable on presentation).....	268,667,135.26	200,851,160.26
Debt bearing no interest (payable on presentation).....	2,056,904,456.97	1,259,180,759.88
Total, non-interest-bearing debt.....	2,325,571,592.23	1,460,031,920.14
Total, public debt on basis of daily Treasury statement.....	258,682,187,409.93	201,003,387,221.13

<sup>1</sup> This appendix is explained in appendix I.



## APPENDIX 4

CONTINGENT LIABILITIES OF THE UNITED STATES, JUNE 30, 1945 <sup>1</sup>

[Includes guaranteed bonds, debentures, and notes of Government corporations and credit agencies, postal funds due depositors, and Federal Reserve notes outstanding]

Issuing agency	Authorizing act	Principal		Matured interest	Total
		Unmatured <sup>2</sup>	Matured		
<b>I. GUARANTEED BY THE UNITED STATES:</b>					
1. Commodity Credit Corporation.....	Mar. 8, 1938 (52 Stat. 107), as amended.....	<sup>3</sup> \$375,161,331.20	\$82,000.00	\$539.38	\$375,243,870.58
2. Federal Farm Mortgage Corporation.....	Jan. 31, 1934 (48 Stat. 344), as amended.....		7,829,700.00	407,437.83	8,237,137.83
3. Federal Housing Administration.....	June 27, 1934 (48 Stat. 1246), as amended.....	33,930,536.23			33,930,536.23
4. Federal Public Housing Authority.....	Sept. 1, 1937 (50 Stat. 898), as amended.....		8,000.00	226.85	8,226.85
5. Home Owners' Loan Corporation.....	June 13, 1933 (48 Stat. 128), as amended.....		16,127,825.00	741,072.75	16,868,897.75
6. Reconstruction Finance Corporation.....	Jan. 22, 1932 (47 Stat. 5), as amended.....		19,000.00	126.75	19,126.75
7. Tennessee Valley Authority (see item 10).....	May 18, 1933 (48 Stat. 58), as amended.....				
8. United States Maritime Commission.....	June 29, 1936 (49 Stat. 1985), as added June 23, 1938 (52 Stat. 969).....				
Total, based on guarantees.....		409,091,867.43	<sup>4</sup> 24,066,525.00	<sup>4</sup> 1,149,403.56	434,307,795.99
<b>II. ON CREDIT OF THE UNITED STATES:</b>					
9. U. S. Postal Savings System funds due depositors.....	June 25, 1910 (36 Stat. 814), as amended.....	2,659,574,961.00		72,363,396.24	<sup>5</sup> 2,731,938,357.24
10. Tennessee Valley Authority (see item 7).....	May 18, 1933 (48 Stat. 58), as amended.....	4,300,000.00			4,300,000.00
11. Canal Zone Postal Savings System funds due depositors.....	June 13, 1940 (54 Stat. 389).....	9,468,020.00		246,304.40	<sup>6</sup> 9,714,324.40
Total, based on credit of the United States.....		2,673,342,981.00		72,609,700.64	2,745,952,681.64
<b>III. OTHER OBLIGATIONS:</b>					
12. Federal Reserve notes (face amount).....	Dec. 23, 1913 (38 Stat. 265), as amended.....	22,319,557,038.46			<sup>7</sup> 22,319,557,038.46
TOTAL, CONTINGENT LIABILITIES.....		25,401,991,886.89	24,066,525.00	73,759,104.20	25,499,817,516.09

AUTHORIZED AND OUTSTANDING BONDS, DEBENTURES, AND NOTES GUARANTEED BY THE UNITED STATES, JUNE 30, 1945 <sup>8</sup>

Issuing agency	Authorized	Principal outstanding		
		Total	Held by Treasury	Held by others
Commodity Credit Corporation (see 1 above).....	\$4,750,000,000.00	<sup>9</sup> \$1,966,243,331.20	\$1,591,000,000.00	<sup>3</sup> \$375,243,331.20
Federal Farm Mortgage Corporation (see 2 above).....	2,000,000,000.00	115,829,700.00	108,000,000.00	7,829,700.00
Federal Housing Administration (see 3 above).....	<sup>9</sup> 5,965,000,000.00	33,930,536.23		33,930,536.23
Federal Public Housing Authority (see 4 above).....	<sup>10</sup> 800,000,000.00	383,008,000.00	383,000,000.00	8,000.00
Home Owners' Loan Corporation (see 5 above).....	4,750,000,000.00	1,026,109,825.00	1,009,982,000.00	16,127,825.00
Reconstruction Finance Corporation (see 6 above).....	<sup>11</sup> 17,250,494,373.59	9,019,966,123.79	9,019,947,123.79	19,000.00
Tennessee Valley Authority (see 7 and 10 above).....	<sup>12</sup> 66,072,500.00	61,072,500.00	56,772,500.00	<sup>13</sup> 4,300,000.00
United States Maritime Commission (see 8 above).....	<sup>14</sup> 200,000,000.00			
Total.....	35,781,566,873.59	12,606,160,016.22	12,168,701,623.79	437,458,392.43

<sup>1</sup> This appendix is explained in appendix 1.<sup>2</sup> Excludes bonds, notes, and debentures held by the Treasury and reflected in the public debt.<sup>3</sup> Includes \$352,646,331.20 representing drafts paid for the account of the Commodity Credit Corporation against letters of credit and \$22,515,000 representing unmatured bank loans; but does not include \$75,194,149.25 representing drafts paid for the account of the Commodity Credit Corporation against letters of credit not yet reflected on June 30, 1945, by the Treasury Department in the "total gross public debt and guaranteed obligations."<sup>4</sup> Funds have been deposited with the Treasurer of the United States for the payment of outstanding matured principal and interest guaranteed by the United States.<sup>5</sup> Offset by cash in designated depository banks amounting to \$7,904,432.14, which is secured by the pledge of collateral as provided in the regulations of the Postal Savings System having a face value of \$9,287,150; cash in possession of the System amounting to \$160,614,357.11; Government securities with a face value of \$2,574,764,510; and other securities.<sup>6</sup> Offset by cash on hand and in depository banks amounting to \$529,056.83, Government securities with a face value of \$9,496,720, and other securities.<sup>7</sup> In actual circulation exclusive of \$699,301,881.54 redemption fund deposited in the Treasury and \$632,115,975 of their own Federal Reserve notes held by the issuing banks. The collateral security for Federal Reserve notes issued consists of \$10,968,000,000 in gold certificates and by the Treasurer of the United States payable in gold certificates, \$12,961,423,000 face amount of United States Government securities, and \$43,982,000 face amount of commercial paper.<sup>8</sup> Includes \$4,300,000 issued by the Tennessee Valley Authority on the credit of the United States and held by the Reconstruction Finance Corporation.<sup>9</sup> The National Housing Act, as amended, provides limitations upon the amount of insurance which may be outstanding at any one time: Under title I, housing renovation and modernization \$165,000,000; under title II, mutual mortgage insurance, \$4,000,000,000, which, with the approval of the President, may be increased to \$5,000,000,000; and under title VI, war housing insurance, \$1,800,000,000.<sup>10</sup> Authorized for financing low-rent housing.<sup>11</sup> Includes authorization to borrow for advance purposes of \$15,750,000,000, and for specific purposes of \$4,187,500,000, less reductions of \$1,659,664,626.41 and \$1,027,341,000, respectively on account of cancellation by the Treasury of the Corporation's notes pursuant to act approved Feb. 24, 1938 (52 Stat. 80). Excludes authorizations to borrow indefinite amounts to purchase preferred stock, capital notes, or debentures of banks and trust companies; for making funds available to the Federal Housing Administrator for carrying out the provisions of titles I, II, and III of the National Housing Act; and for advances to the Secretary of Agriculture for purchase of property in accordance with title I of the Agricultural Adjustment Act.<sup>12</sup> Includes \$4,300,000 issued on the credit of the United States under sec. 15, \$272,500 under sec. 15a, and \$61,500,000 under sec. 15c of act approved May 18, 1933 (48 Stat. 58), as amended by act approved July 26, 1939 (53 Stat. 1083).<sup>13</sup> Excludes \$2,000,000 in transit for redemption as of June 30, 1945.<sup>14</sup> The Commission is authorized to make commitments to the extent indicated for the purpose of insuring ship mortgages under title XI of the Merchant Marine Act approved June 29, 1936 (49 Stat. 1985), as amended by act approved June 23, 1938 (52 Stat. 969).

## APPENDIX 5

PERMANENT APPROPRIATIONS <sup>1</sup>GENERAL AND SPECIAL ACCOUNTS <sup>2</sup>

Agency and appropriation title <sup>3</sup>	APPROPRIATIONS			EXPENDITURES
	Recommended, 1947	Actual, 1946	Actual, 1945	Actual, 1945
<b>LEGISLATIVE BRANCH</b>				
General accounts:				
Library of Congress:				
Bequest of Gertrude M. Hubbard, interest account.....	\$800	\$800	\$800.00	\$312.00
Library of Congress trust fund, interest on permanent loan account.....	53,403	63,403	63,402.61	39,211.29
Total, legislative branch.....	54,203	64,203	64,202.61	39,523.29
<b>INDEPENDENT OFFICES</b>				
Special accounts:				
Federal Power Commission: Payments to States under Federal Power Act.....	26,000	24,750	26,208.57	27,192.78
Railroad Retirement Board: Railroad unemployment insurance administration fund.....	10,000,000	12,000,000	13,198,763.74	12,454,811.39
General accounts:				
Smithsonian Institution:				
Expenses of Smithsonian Institution, interest account.....	60,000	60,000	60,000.00	60,000.00
Expenses of National Gallery of Art, interest account.....	200,000	200,000	200,000.00	200,000.00
Total, Smithsonian Institution.....	260,000	260,000	260,000.00	260,000.00
Total, independent offices.....	10,286,000	12,284,750	13,484,972.31	12,742,004.17
<b>FEDERAL SECURITY AGENCY</b>				
General accounts:				
Colleges of agriculture and the mechanic arts.....	2,550,000	2,550,000	2,550,000.00	2,550,000.00
Promotion of vocational education, act of Feb. 23, 1917.....	7,000,000	7,300,000	7,000,000.00	6,779,920.68
Special account: Operation of commissaries, Division of Mental Hygiene.....	80,000	75,000	55,530.00	47,304.44
Total, Federal Security Agency.....	9,630,000	9,625,000	9,605,530.00	9,377,225.12
<b>DEPARTMENT OF AGRICULTURE</b>				
General accounts:				
Cooperative agricultural extension work.....	4,704,710	4,704,710	4,704,710.00	4,700,439.05
Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935.....	118,000,000	114,274,626	119,307,107.95	70,099,466.50
Special accounts:				
Payments to States and Territories from the national-forests fund.....	3,900,000	4,001,000	4,005,437.97	4,138,652.69
Payments to school funds, Arizona and New Mexico, national-forests fund.....	40,000	40,000	38,476.35	38,476.35
Roads and trails for States, national-forests fund.....	1,560,000	1,600,000	1,602,175.18	1,116,127.08
Payment to counties from submarginal land program, Farm Tenant Act.....	145,000	140,000	239,937.39	115,827.95
Excess payments, submarginal land program, Farm Tenant Act.....			544.18	406.68
Total, Department of Agriculture.....	128,349,710	124,760,336	129,898,389.02	80,209,396.30
<b>DEPARTMENT OF THE INTERIOR</b>				
Special accounts:				
Payments to States from receipts under Grazing Act.....	626,000	625,000	500,325.61	507,774.82
Continuing fund for emergency expenses, Southwestern Power Administration.....			100,000.00	
Payments to counties, Oregon and California land-grant fund.....	800,000	800,000	1,284,563.96	881,679.67
Payments to Coos and Douglas Counties, Oreg., in lieu of taxes on Coos Bay Wagon Road grant lands.....	26,000	26,000		
Payments to States from receipts under Mineral Leasing Act of Feb. 25, 1920.....	4,500,000	4,500,000	3,735,439.34	4,086,154.65
Payments to States from potash deposits, royalties, and rentals, act of Feb. 7, 1927.....	225,000	225,000	245,485.69	220,455.29
Excess payments, Coos Bay Wagon Road grant lands.....	1,000	1,000		
Excess payments, Oregon and California grant lands.....	25,000	25,000	20,000.00	4,440.49
Payments from proceeds of sale of water.....	300	300	839.56	
Development and operation of helium properties.....	95,000	95,000	142,534.72	55,292.96
Payment to counties under Migratory Bird Conservation Act.....	70,000	68,948	61,282.16	61,281.36
Expenses for sales, etc., in refuges, Fish and Wildlife Service.....	15,000	16,000	2,145.48	75.68
Alaska Railroad special fund.....	5,050,000	6,630,000	10,531,526.32	8,170,718.82
Total, Department of the Interior.....	11,332,300	12,911,248	16,624,142.84	13,987,773.64
<b>NAVY DEPARTMENT</b>				
Special account: Laundry service, Naval Academy.....	430,000	430,000	339,864.09	338,073.89

<sup>1</sup> This appendix is explained in appendix 1.<sup>2</sup> The permanent appropriations shown in this table are included in tables 2, 4, and 5.<sup>3</sup> Appropriation titles in italics are classified "national defense."

APPENDIX 5—Continued  
PERMANENT APPROPRIATIONS—Continued

Agency and appropriation title	APPROPRIATIONS			EXPENDITURES
	Recommended, 1947	Actual, 1946	Actual, 1945	Actual, 1945
<b>TREASURY DEPARTMENT</b>				
General accounts:				
Payment of interest on deposits of public moneys of government of Philippine Islands.....	\$2,010,000	\$2,010,000	\$1,988,581.07	\$1,988,581.07
Refunds under Renegotiation Act.....			15,000,000.00	
Excess-profits tax refund bonds.....		100,000,000	893,681,425.91	893,681,425.91
Contingent expenses, Federal Reserve notes (reimbursable).....	2,500	1,800	1,030.00	481.00
Special accounts:				
Pershing Hall Memorial fund.....	5,043	5,043	4,993.70	19,843.82
<i>War contributions fund</i> .....		175,000	1,376,505.27	(4)
Total, Treasury Department, exclusive of public debt.....	2,017,543	102,191,843	912,052,475.95	895,690,331.80
General accounts:				
Interest on the public debt.....	5,000,000,000	4,750,000,000	3,621,947,584.87	3,621,947,584.87
Cumulative sinking fund.....	587,560,154	587,560,154	587,624,950.45	
Special accounts:				
Redemption of bonds, etc., from repayments of principal of loans, etc., Public Works Administration.....	5,000,000	5,000,000		
Retirements from gifts, forfeitures, and other miscellaneous receipts.....	5,000	5,000	2,000.00	
Obligations retired from Federal Intermediate Credit Bank franchise tax receipts.....	150,000	305,797	231,011.41	
Total, public debt.....	5,592,715,154	5,342,870,951	4,209,805,546.73	3,621,947,584.87
Total, Treasury Department.....	5,594,732,697	5,445,062,794	5,121,858,022.68	4,517,637,916.67
<b>WAR DEPARTMENT</b>				
Civil functions:				
Special accounts:				
Maintenance and operation of dams and other improvements of navigable waters.....	150,000	135,000	152,885.25	189,926.86
Payments to States, flood control, act of June 28, 1938, as amended.....	85,000	85,000	85,438.08	69,901.48
Panama Canal:				
Special accounts: Postal funds, Canal Zone.....	393,500	395,608	550,642.32	571,574.15
Total, War Department.....	628,500	615,608	788,965.65	831,402.49
Total, permanent appropriations, general and special accounts.....	5,755,443,410	5,605,743,939	5,292,654,089.20	4,635,163,315.57

<sup>4</sup> Expenditures are shown under the various agencies to which the funds are allocated.

## APPENDIX 6

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945<sup>1</sup>

[The expenditures are classified according to the location of activities and functions on June 30, 1945]

Agency	1945 <sup>a</sup>	1944	1943	1942	1941	1940	1939
<b>SUMMARY</b>							
<b>General and special accounts:</b>							
Legislative branch.....	\$30,894,557.01	\$28,805,298.61	\$27,235,720.99	\$27,408,330.04	\$24,389,014.07	\$23,017,447.86	\$22,044,288.91
The Judiciary.....	12,892,003.17	13,075,499.32	12,108,944.15	11,537,736.82	11,425,848.47	10,973,057.88	9,456,444.68
Executive Office of the President and independent offices.....	9,035,490,680.59	7,946,339,341.27	5,614,173,703.56	2,278,413,656.84	1,014,073,552.32	977,546,215.42	891,408,898.52
Federal Loan Agency.....	° 468,865.01	° 433,335.07	° 399,696.28	20,029,666.28	4,012.65	6,001,618.22	8,000,000.00
Federal Security Agency.....	677,978,140.72	720,854,280.66	779,055,394.54	954,466,215.81	945,888,279.23	808,284,678.48	758,536,061.31
Federal Works Agency.....	280,269,064.13	368,952,063.80	677,639,841.61	1,192,726,402.54	1,697,529,861.98	2,066,867,508.39	2,831,679,292.45
National Housing Agency.....	118,249,710.11	507,479,953.99	636,692,695.53	311,652,448.51	24,829,795.82	10,081,457.11	18,886,896.74
Department of Agriculture.....	1,862,434,047.35	3,017,626,896.15	3,084,777,522.95	1,893,894,288.76	975,135,900.07	1,415,729,692.00	1,190,320,588.04
Department of Commerce.....	164,014,349.36	223,305,976.13	186,243,351.59	158,955,305.22	97,677,593.25	68,596,041.36	42,653,538.04
Department of the Interior.....	207,253,147.32	184,348,556.22	192,367,615.16	208,921,047.27	193,279,979.98	209,859,131.33	212,285,599.67
Department of Justice.....	108,299,928.52	117,459,801.12	100,072,243.64	83,825,404.24	62,472,842.87	55,943,984.29	49,324,575.53
Department of Labor.....	70,154,706.93	55,279,780.27	24,806,224.91	24,212,548.53	23,395,987.87	19,338,112.50	14,245,879.29
Navy Department.....	30,127,635,917.52	26,784,932,066.12	20,528,102,983.90	8,757,167,402.64	2,338,854,858.11	935,395,510.20	713,582,981.16
Post Office Department (general fund).....	486,898.79	° 22,167,486.27	8,611,843.42	17,729,774.85	30,130,553.62	41,991,378.92	39,568,641.36
Department of State.....	76,532,584.63	57,984,234.48	48,848,508.87	33,376,467.87	26,099,860.59	24,003,329.49	19,714,635.74
Treasury Department.....	7,621,684,255.11	4,646,312,953.37	3,607,127,795.47	2,379,847,259.38	1,370,809,210.39	1,553,558,303.56	1,247,513,541.30
War Department (including Panama Canal).....	49,838,815,589.27	49,481,595,580.22	42,840,007,162.00	15,104,264,883.77	4,025,284,013.98	903,825,601.94	706,575,666.35
District of Columbia (Federal contribution).....	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00
Subtotal.....	100,238,616,715.52	94,137,751,460.39	78,374,271,248.57	33,464,428,839.27	12,867,281,165.27	9,137,013,068.95	8,780,797,529.09
Adjustment to daily Treasury statement basis.....	+165,979,970.02	-394,236,596.55	-191,922,607.70	-973,121,441.58	-92,390,841.30	-9,639,262.48	-15,459,498.55
Total, general and special accounts.....	100,404,596,685.54	93,743,514,863.84	78,182,348,640.87	32,491,307,397.69	12,774,890,323.97	9,127,373,806.47	8,765,338,030.54
<b>Government corporations and credit agencies:</b>							
Redemption of obligations in the market (net).....	1,552,733,547.88	2,873,580,916.48	693,746,663.82	1,809,413,050.00	° 851,649,850.00	° 287,534,506.61	° 1,105,500,500.00
Other activities (net).....	° 374,350,413.77	1,529,487,758.02	1,499,938,802.01	1,815,311,204.35	1,069,175,551.26	254,392,465.25	337,175,038.13
Total, Government corporations and credit agencies (net).....	1,178,383,134.11	4,403,068,674.50	2,193,685,465.83	3,624,724,254.35	217,525,701.26	° 33,142,041.36	° 768,325,461.87
<b>Trust accounts:</b>							
Unemployment trust fund.....	1,508,450,732.93	1,563,590,783.79	1,404,167,159.73	1,243,142,328.20	1,118,127,110.94	957,316,273.97	836,795,000.00
Federal old-age and survivors insurance trust fund.....	1,377,244,824.85	1,356,633,243.80	1,184,503,977.71	931,314,952.20	706,841,884.66	576,705,088.55	528,791,583.23
Veterans life insurance funds.....	2,199,197,645.41	986,700,756.96	424,471,105.93	127,833,188.98	94,902,431.69	96,246,570.59	91,001,601.80
Federal employees' retirement funds.....	550,076,135.30	495,581,500.69	365,155,697.13	217,613,100.23	171,045,375.64	154,286,712.96	134,822,350.64
Railroad retirement account.....	323,444,643.89	274,915,832.07	216,964,800.65	143,743,910.67	115,773,514.47	125,299,073.50	106,774,077.31
Other trust accounts.....	425,375,346.12	231,637,852.40	246,008,010.79	460,084,879.97	345,421,251.12	132,853,554.69	116,273,002.53
Special deposit accounts.....	° 1,301,979,198.70	° 208,682,106.52	° 247,719,403.80	° 52,067,564.71	16,271,596.92	° 19,727,076.77	° 8,056,343.20
Total, trust accounts.....	5,081,810,129.80	4,700,377,863.19	3,593,551,348.14	3,071,664,795.54	2,568,383,165.44	2,022,980,197.49	1,806,401,272.31

<sup>a</sup> Excess of credits, deduct.<sup>1</sup> This appendix is explained in appendix 1.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS</b>							
<b>LEGISLATIVE BRANCH</b>							
Senate.....	\$4,671,811.65	\$4,472,035.52	\$4,248,370.82	\$3,997,757.33	\$3,998,174.89	\$3,823,995.58	\$3,719,611.82
House of Representatives.....	11,659,981.07	10,944,264.44	9,360,752.71	9,677,619.12	9,511,474.64	9,374,627.81	8,614,783.06
Miscellaneous.....	4,526.02	4,000.00	4,000.00	4,000.00	38,999.45	4,000.00	4,000.00
Architect of the Capitol.....	2,397,239.82	2,277,923.48	2,235,237.44	2,213,273.73	2,135,274.84	2,352,801.19	3,275,902.87
Botanic Garden.....	113,106.00	111,824.56	103,463.99	102,658.08	104,274.57	114,025.26	107,505.12
Library of Congress.....	4,368,715.42	4,268,992.63	3,764,980.34	3,705,505.54	3,485,062.75	3,144,034.65	2,946,137.92
Government Printing Office.....	7,679,177.03	6,726,257.98	7,518,915.69	7,707,516.24	5,115,752.93	4,203,963.37	3,376,348.12
Total, legislative branch.....	30,894,557.01	28,805,298.61	27,235,720.99	27,408,330.04	24,359,014.07	23,017,447.86	22,044,288.91
<b>THE JUDICIARY</b>							
The Judiciary:							
United States Supreme Court.....	636,167.96	653,120.09	616,510.11	600,471.22	548,705.00	553,995.98	521,667.05
Other Federal courts.....	11,977,208.44	12,134,099.87	11,222,551.97	10,693,630.37	10,644,748.42	10,351,342.95	8,934,777.63
Administrative Office of the United States Courts.....	278,626.77	288,279.36	269,882.07	243,635.23	232,395.05	67,718.95	-----
Total, The Judiciary.....	12,892,003.17	13,075,499.32	12,108,944.15	11,537,736.82	11,425,848.47	10,973,057.88	9,456,444.68
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES</b>							
Executive Office of the President:							
Executive Office proper.....	627,620.31	578,593.41	546,179.88	517,398.82	503,519.46	444,317.85	432,241.07
Bureau of the Budget.....	2,632,637.55	2,601,485.54	2,126,006.47	1,512,334.23	944,834.15	630,462.84	396,659.92
National Resources Planning Board.....	112.00	167,618.53	1,159,946.58	1,162,418.01	921,632.79	767,673.73	722,088.69
President's Committee for Education of Men Demobilized From the Armed Forces.....	260.48	36.80	-----	-----	-----	-----	-----
Committee for Congested Production Areas.....	246,366.14	333,338.18	-----	-----	-----	-----	-----
Office for Emergency Management:							
War Shipping Administration.....	2,013,077,370.85	2,049,766,812.44	1,117,039,135.61	132,171,175.65	-----	-----	-----
Other.....	404,051,664.10	465,945,738.38	311,636,198.73	143,333,365.61	7,800,162.59	-----	23,295.88
Office of Censorship.....	24,290,103.03	28,364,175.98	25,730,197.35	3,384,675.00	-----	-----	-----
Office of Government Reports.....	-----	-----	-----	-----	960,801.84	794,645.56	804,887.51
Office of Price Administration.....	183,496,007.39	171,463,009.00	111,017,671.13	4,516,630.32	-----	-----	-----
Office of Strategic Services.....	39,183,928.58	33,320,288.57	14,204,898.64	7,951,567.00	-----	-----	-----
Petroleum Administration for War.....	4,796,181.18	5,913,050.39	4,083,899.58	1,268,995.63	-----	-----	-----
War Refugee Board.....	568,774.08	2,305,909.51	-----	-----	-----	-----	-----
Miscellaneous.....	2,899.48	26,744.61	-----	-----	-----	-----	-----
Total, Executive Office of the President.....	2,672,973,925.17	2,760,786,801.34	1,587,544,433.97	295,818,500.27	11,130,950.83	2,646,099.98	2,359,173.07
Emergency funds appropriated to the President.....	(3)	(3)	(3)	(3)	21,394,691.36	-----	-----
American Battle Monuments Commission.....	36,895.75	74,460.76	16,025.81	125,529.58	100,754.46	138,193.53	133,393.05
American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas.....	34,488.69	8,167.95	-----	-----	-----	-----	-----
American Negro Exposition.....	-----	-----	-----	-----	75,000.00	-----	-----
Benjamin Harrison Memorial Commission.....	-----	-----	-----	-----	-----	2,500.00	-----
Bituminous Coal Consumers' Counsel.....	107.95	24,417.10	157,970.58	179,025.24	179,489.04	210,977.38	204,795.98
Board of Investigation and Research—Transportation.....	20,416.74	293,516.23	611,854.92	193,204.15	-----	-----	-----
California Pacific International Exposition.....	-----	-----	-----	-----	-----	79.33	232.19
Census of partial employment, unemployment, and occupation.....	-----	-----	-----	-----	-----	18.60	103,091.48
Chicago World's Fair Centennial Celebration Commission.....	-----	-----	-----	-----	-----	1,713.36	234.98
Civil Service Commission.....	217,830,943.71	195,321,666.05	124,924,150.05	114,295,285.07	100,465,726.02	90,923,279.77	78,100,087.79
Commission for the Commemoration of the Battles of Chickamauga, Lookout Mountain, Chattanooga, and Missionary Ridge.....	-----	-----	-----	-----	-----	-----	35,000.00
Federal Civil Works Administration.....	-----	-----	-----	-----	-----	11,574.26	222,267.81
Federal Communications Commission.....	6,141,664.60	7,966,496.46	7,395,187.83	5,244,060.81	3,465,723.71	1,838,641.11	1,776,669.30
Federal Coordinator of Transportation.....	-----	-----	-----	-----	-----	-----	35.20
Federal Deposit Insurance Corporation <sup>4</sup> .....	40.28	200.46	159,686.90	194,202.39	110,000.00	91,116.67	33,034.54

<sup>1</sup> Excess of credits, deduct.

<sup>2</sup> Represents expenditures of Export-Import Bank of Washington which was transferred to the Foreign Economic Administration under Office for Emergency Management by Executive Order 9423, Feb. 16, 1944.

<sup>3</sup> Expenditures are shown under the various agencies to which the funds are allocated.

<sup>4</sup> Represents expenditures for the supervision of Federal credit unions, transferred from Department of Agriculture by Executive Order No. 9148, dated Apr. 27, 1942.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—</b>							
Continued							
<b>EXECUTIVE OFFICE OF THE PRESIDENT AND</b>							
INDEPENDENT OFFICES—continued							
Federal Emergency Relief Administration.....				° \$64,292.15	° \$50,193.11	\$540,703.31	\$1,659,785.82
Federal Power Commission.....	\$2,644,887.08	\$2,731,703.22	\$2,496,434.55	2,589,754.58	2,532,347.03	2,619,471.36	1,906,876.00
Federal Trade Commission.....	1,909,907.94	1,819,828.69	1,871,298.08	2,294,726.23	2,236,130.82	2,242,848.50	2,184,109.59
Gallipolis Sesquicentennial Commission.....						10,000.00	
General Accounting Office.....	32,425,034.62	27,384,038.72	18,319,603.62	12,548,463.85	10,784,412.04	10,424,107.84	9,607,202.70
General Anthony Wayne Memorial Commission.....					57.36	327.85	
George Washington Bicentennial Commission.....					9,366.66	13,109.42	18,705.88
Great Lakes Exposition.....							° 1,133.49
Greater Texas and Pan American Exposition.....							8.47
Interstate Commerce Commission.....	8,224,960.15	8,570,586.80	8,682,420.60	9,078,212.76	8,862,068.85	8,818,013.48	8,418,854.46
Maritime Labor Board.....				32,039.71	138,519.43	145,790.37	81,624.02
Mineral Act of Oct. 5, 1918.....				174,606.42	318,672.76	16,182.69	146,187.55
National Advisory Committee for Aeronautics.....	33,191,515.21	29,799,387.14	23,947,549.88	11,785,906.95	8,135,846.98	3,158,863.06	2,262,957.59
National Archives.....	1,051,051.28	904,868.55	1,035,922.38	1,047,235.62	927,272.37	842,944.86	806,687.49
National Capital Housing Authority.....	129,837.88	2,689,078.55	6,904,128.31	196,741.24	11,792.00	° 15,323.59	65,133.97
National Capital Park and Planning Commission.....	243,403.25	244,848.57	342,089.11	1,036,464.19	1,147,588.54	1,319,811.38	639,759.49
National Labor Relations Board.....	3,470,477.07	3,539,140.92	3,469,868.16	3,022,700.59	2,858,214.79	3,178,992.19	2,872,622.36
National Mediation Board.....	590,376.67	615,643.77	486,398.65	494,269.55	397,755.59	372,432.17	406,565.02
National Recovery Administration.....							° 183.34
Northwest Territory Celebration Commission.....						318.90	27,041.67
Office of War Mobilization and Reconversion <sup>5</sup> .....	861,459.45	110,289.95					
Prison Industries Reorganization Administration.....						° 151.97	5,701.76
Protecting interests of United States in oil leases and oil lands.....				8,026.52	22,693.57	23,967.62	25,412.90
Railroad Retirement Board.....	323,571,027.12	280,103,149.18	228,372,146.34	154,855,667.66	139,096,857.25	128,282,191.48	110,442,242.15
Securities and Exchange Commission.....	4,240,836.17	4,567,134.17	4,862,097.98	4,932,825.93	5,440,911.00	5,379,986.38	4,773,947.12
Selective Service System.....	60,891,486.42	62,722,929.67	57,843,055.74	32,943,304.50	18,246,927.14		
Smithsonian Institution.....	2,097,569.94	2,313,593.16	1,733,666.33	1,379,809.22	1,396,241.24	1,321,408.67	1,274,850.99
Tariff Commission.....	972,175.38	861,822.10	862,731.35	823,680.10	897,741.51	923,564.02	927,947.25
Temporary National Economic Committee.....				° 2,465.00	48,727.35	415,365.99	504,563.88
Texas Centennial Exposition.....						8,385.49	° 62.54
The Tax Court of the United States.....	525,121.95	547,419.06	560,294.39	561,768.99	557,956.89	533,950.03	535,281.22
Tennessee Valley Authority.....	25,622,538.48	66,544,688.67	107,744,241.17	126,986,550.27	51,175,171.37	39,135,754.44	40,806,800.57
Thomas Jefferson Bicentennial Commission.....	714.30	31,499.39	5,773.87	1,769.76	5,000.00		
Thomas Jefferson Memorial Commission.....	2,529.93	11,481.86	53,843.52	266,304.22	1,093,265.80	1,157,240.61	372,165.83
U. S. Constitution Sesquicentennial Commission.....		2,411.43	10,279.73	10,383.20	8,378.69	22,164.74	88,047.81
U. S. Coronado Exposition Commission.....			14.10	379.25	95,635.88	103,848.25	
U. S. Food Administration.....						122,919.40	
U. S. Golden Gate International Exposition Commission.....		55.00	572.12	14,326.43	188,044.27	293,713.08	1,020,325.13
U. S. Employees' Compensation Commission.....	15,303,295.76	14,125,032.80	12,914,123.31	10,535,921.82	12,861,611.27	14,092,851.78	13,215,165.00
U. S. Maritime Commission.....	3,526,903,216.72	3,728,243,396.51	2,807,709,241.86	929,451,092.14	43,760,946.70	98,809,569.23	43,813,854.50
U. S. Supreme Court Building Commission.....							9,608.79
U. S. New York World's Fair Commission.....			2,514.25	56,547.74	171,195.89	342,907.45	2,338,966.47
Veterans Administration.....	2,093,586,155.80	743,487,035.82	604,724,387.28	555,868,408.06	562,680,802.08	556,673,384.43	557,070,722.10
Unclassified items.....	° 7,300.31	° 7,047.86	° 500,003.18	° 597,341.02	1,093,256.89	350,443.72	112,911.33
Total, Executive Office of the President and independent offices.....	9,035,490,680.69	7,946,339,341.27	6,614,173,703.56	2,278,413,656.84	1,014,073,552.32	977,546,215.42	891,408,898.62
<b>FEDERAL LOAN AGENCY<sup>6</sup></b>							
Office of Administrator.....	° 395,108.57						
Reconstruction Finance Corporation.....	° 73,756.44	° 433,328.86	° 399,686.28	16,002,987.12	4,012.65	6,001,618.22	8,000,000.00
Other.....		° 6.21		4,026,679.16			
Total, Federal Loan Agency.....	° 468,865.01	° 433,335.07	° 399,686.28	20,029,666.28	4,012.65	6,001,618.22	8,000,000.00
<b>FEDERAL SECURITY AGENCY</b>							
American Printing House for the Blind.....	116,000.00	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
Columbia Institution for the Deaf.....	183,947.45	208,871.67	151,844.29	141,408.74	144,090.77	154,751.84	145,848.96
Food and Drug Administration.....	2,964,973.96	2,844,915.46	2,474,318.70	2,334,767.05	2,549,787.61	2,452,979.11	2,235,204.47
Freedmen's Hospital.....	719,275.08	272,634.04	304,660.15	214,577.51	537,882.18	658,075.90	221,250.39
Howard University.....	863,678.74	976,240.60	790,571.89	742,332.00	823,759.63	946,778.36	1,195,806.57

° Excess of credits, deduct.

<sup>5</sup> Transferred from Executive Office of the President by Executive Order 9488, dated Oct. 3, 1944.<sup>6</sup> Transferred from Department of Commerce by Public Law 4, approved Feb. 24, 1945.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—</b>							
Continued							
<b>FEDERAL SECURITY AGENCY—continued</b>							
Office of Education.....	\$71,906,872.16	\$100,179,375.32	\$162,503,681.68	\$141,217,774.56	\$88,764,413.23	\$27,822,757.84	\$27,730,708.45
Public Health Service.....	125,944,227.23	104,570,781.88	53,738,861.95	39,742,189.92	33,112,049.57	31,603,558.43	26,373,873.47
Saint Elizabeths Hospital.....	2,432,947.69	2,179,416.00	2,165,782.80	1,502,744.38	1,484,114.84	1,538,302.66	1,464,730.57
Social Security Board.....	460,767,619.77	490,094,540.99	475,258,009.47	472,412,613.51	422,268,000.16	364,214,594.59	330,563,601.87
Office of Vocational Rehabilitation.....	7,542,881.78	4,799,260.75	2,900,052.91	(?)	(?)	(?)	(?)
Office of the Administrator:							
National Youth Administration.....	111,647.52	8,713,115.56	58,536,794.16	129,535,600.45	136,352,724.71	94,648,335.41	78,102,755.96
Civilian Conservation Corps.....		* 66,370.30	15,028,079.16	162,670,199.39	257,396,531.12	283,244,748.93	290,385,528.11
Other.....	4,409,679.01	5,908,364.53	5,043,194.66	3,832,024.91	2,285,645.29	854,811.41	
Miscellaneous.....	15,390.33	58,134.16	44,542.72	4,983.39	54,280.12	29,984.00	1,752.49
<b>Total, Federal Security Agency.....</b>	<b>677,978,140.72</b>	<b>720,854,280.66</b>	<b>779,055,394.54</b>	<b>954,466,215.81</b>	<b>45,888,279.23</b>	<b>808,284,678.48</b>	<b>758,536,061.31</b>
<b>FEDERAL WORKS AGENCY</b>							
Office of the Administrator:							
Public Works Administration.....	4,723,559.73	3,321,817.00	11,732,161.26	39,844,808.51	126,264,355.08	347,742,750.40	407,937,587.19
Work Projects Administration.....	* 1,315,751.19	6,370,469.98	285,050,162.26	882,443,460.43	1,284,593,920.85	1,477,537,908.00	2,161,500,655.13
Other.....	361,693.37	6,489,898.88	409,425.21	414,788.25	260,762.67	179,114.09	
Public Buildings Administration.....	54,393,703.53	39,479,593.09	54,804,777.65	67,750,407.16	69,863,398.67	72,383,801.69	65,437,952.17
Public Roads Administration.....	102,698,735.16	178,313,597.41	217,968,192.90	168,127,097.58	174,056,134.65	169,014,742.31	196,803,097.96
Bureau of community facilities.....	119,252,342.83	134,665,186.82	107,484,809.52	34,013,634.75	41,981,535.76		
Miscellaneous.....	154,780.70	311,500.62	190,312.81	132,205.86	509,754.30	9,191.90	
<b>Total, Federal Works Agency.....</b>	<b>280,269,064.13</b>	<b>368,952,063.80</b>	<b>677,639,841.61</b>	<b>1,192,726,402.54</b>	<b>1,697,529,861.98</b>	<b>2,066,867,508.39</b>	<b>2,831,679,292.45</b>
<b>NATIONAL HOUSING AGENCY</b>							
Office of the Administrator.....	4,479,549.75	17,275,540.33	67,017,146.83	299,040,260.72	7,340,579.80		
Federal Home Loan Bank Administration.....	4,978,670.33	61,314,552.44	4,801,374.57	1,505,306.03	1,285,362.75	1,219,874.51	1,116,697.71
Federal Housing Administration.....	167,388.30	155,781.89	3,518,232.21	5,975,482.97	10,199,321.55	6,987,869.13	9,140,867.44
Federal Public Housing Authority.....	108,604,176.88	428,729,203.62	561,355,691.23	5,126,078.22	6,004,531.72	1,873,713.47	8,629,331.59
Miscellaneous.....	19,924.85	4,875.71	250.69	5,320.57			
<b>Total, National Housing Agency.....</b>	<b>118,249,710.11</b>	<b>507,479,953.99</b>	<b>636,692,695.53</b>	<b>311,652,448.51</b>	<b>24,829,795.82</b>	<b>10,081,457.11</b>	<b>18,886,896.74</b>
<b>DEPARTMENT OF AGRICULTURE</b>							
Office of the Secretary.....	3,114,138.53	3,016,767.05	6,031,420.71	3,308,424.16	7,921,846.12	931,605.62	823,840.03
Office of the Solicitor.....	1,949,128.47	1,964,340.47	1,941,486.89	2,137,417.13	206,079.09	249,678.65	219,444.43
Office of Information.....	2,086,704.53	2,129,162.10	2,110,926.88	2,375,576.98	2,492,495.22	1,775,038.93	1,273,899.09
Library.....	521,250.67	562,888.65	480,968.06	155,401.71	97,146.87	105,289.15	105,974.80
Bureau of Agricultural Economics.....	4,176,611.51	3,897,288.14	3,186,125.35	3,535,317.42	2,050,334.93	1,820,348.96	1,649,658.24
Office of Foreign Agricultural Relations.....	454,702.08	472,313.93	301,239.71	219,409.23	195,873.34	202,513.54	282,231.56
Extension Service.....	19,434,931.23	19,436,955.12	19,431,546.60	19,606,924.13	19,278,765.07	19,275,037.46	18,690,434.21
Agricultural Research Administration:							
Office of the Administrator.....	116,535.13	129,074.32	65,950.32	11,882.41			
Beltsville Research Center.....	120,989.08	418,659.97	390,496.70	463,207.56	1,307,060.21	2,312,952.99	1,985,749.06
Special research fund.....	1,151,815.20	1,182,856.13	1,113,422.40	1,209,860.87	1,383,322.39	1,496,888.18	1,368,661.36
Office of Experiment Stations.....	7,233,652.51	7,225,336.71	7,172,252.43	7,170,580.25	7,114,992.15	7,079,888.70	6,763,965.15
Bureau of Animal Industry.....	8,460,417.62	8,083,296.71	14,648,939.60	14,869,926.74	14,940,476.31	14,858,499.54	16,329,927.15
Bureau of Dairy Industry.....	777,351.04	757,660.00	709,319.44	688,703.34	705,151.23	677,045.06	679,503.06
Bureau of Plant Industry, Soils and Agricultural Engineering.....	5,320,594.87	5,309,833.38	5,382,377.21	5,535,949.14	5,566,537.92	5,739,663.58	5,806,894.56
Bureau of Entomology and Plant Quarantine.....	5,527,095.77	5,473,165.16	5,181,623.41	7,354,090.01	9,917,864.88	11,907,359.59	13,366,048.16
Control of incipient and emergency outbreaks of insect pest and plant diseases.....	2,866,703.50	2,366,306.12	2,033,596.82	1,960,099.66	2,997,392.56	4,265,387.67	3,278,114.51
Bureau of Agricultural and Industrial Chemistry.....	4,292,987.10	3,786,791.15	520,549.58	542,521.53	615,705.50	786,770.58	788,397.06
Bureau of Human Nutrition and Home Economics.....	643,052.05	452,769.99	382,559.95	329,328.84	521,902.43	573,934.03	946,129.12
Miscellaneous.....	* 111,341.70	* 171,114.52					
<b>Total, Agricultural Research Administration.....</b>	<b>36,399,852.17</b>	<b>35,014,635.12</b>	<b>37,601,087.86</b>	<b>40,136,150.35</b>	<b>45,070,405.58</b>	<b>49,698,389.92</b>	<b>51,313,389.19</b>
White pine blister rust control.....	2,095,380.04	1,958,808.21	1,596,205.10	1,048,398.14	372,052.19	310,736.18	
Forest Service.....	35,834,584.93	32,093,018.17	27,979,281.21	25,593,521.18	30,662,515.50	36,216,926.49	32,224,652.35
Forest roads and trails.....	6,214,430.33	5,386,165.00	4,608,118.87	7,491,170.59	7,447,484.73	11,477,059.19	13,464,855.34
Emergency rubber project.....	4,756,038.10	11,595,262.61	17,410,891.61	2,466,436.00			

\* Excess of credits, deduct.

† Prior year expenditures are included under Office of Education.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—Continued</b>							
<b>DEPARTMENT OF AGRICULTURE—continued</b>							
Soil Conservation Service.....	\$27,594,418.62	\$24,882,608.95	\$22,655,591.31	\$22,176,960.58	\$20,798,674.02	\$28,831,954.59	\$34,577,152.07
Land utilization and retirement of submarginal land program.....	1,328,862.57	1,474,982.09	1,860,280.42	2,502,415.08	5,436,484.00	9,977,374.47	4,666,746.26
Water conservation and utilization projects.....	541,186.79	154,891.89	359,296.31	405,361.92			
<b>Production and Marketing Administration:</b>							
Conservation and use of agricultural land resources.....	254,561,610.86	394,847,822.78	391,069,294.67	473,711,048.25	465,136,204.14	605,137,906.69	477,942,480.42
Parity payments.....	229,700.17	163,040,083.91	197,626,343.08	190,954,333.65	183,870,320.62	215,025,865.62	
Salaries and expenses, balance of sec. 12 (a), Act May 12, 1933.....	5,421.20		103,526.64	1,906,144.43			
Administration of the Sugar Act of 1937.....	42,738,076.50	50,509,385.75	55,453,911.29	38,531,112.51	50,422,089.82	48,823,534.06	62,463,846.94
Federal Crop Insurance Act.....	577,291.12	5,926,329.23	16,507,501.76	9,327,273.30	10,996,622.46	6,263,736.63	8,320,839.82
Exportation and domestic consumption of agricultural commodities, sec. 32, Act of Aug. 24, 1935.....	70,097,818.48	96,518,883.79	112,947,546.33	196,312,538.64	223,435,713.03	143,553,931.65	210,505,293.56
Marketing Service.....	15,432,116.72	16,175,619.31	6,207,000.93	6,210,156.50	6,263,476.03	6,019,698.39	5,590,564.73
Salaries and expenses, War Food Administration.....	16,465,750.40	13,865,942.33	1,065,008.41				
Supply and distribution of farm labor.....	30,144,832.99	20,156,362.89	6,237,601.08				
Commodity Credit Corporation.....							108,030.89
Emergency supplies for Territories and possessions (national defense).....	° 4,107,570.94	21,582,446.84	° 10,605,194.01	2,818,497.09			
Foreign war relief (national defense).....	1,535,313.24	1,865,011.10	79,890.65	1,874,098.54			
Other.....	37,963,957.60	40,354,687.45	57,834,518.39	° 18,092.36	2,208,028.24	2,164,001.30	25,267,433.35
<b>Total, Production and Marketing Administration.....</b>	<b>465,644,348.34</b>	<b>824,842,575.38</b>	<b>834,526,919.22</b>	<b>921,627,110.55</b>	<b>942,332,454.31</b>	<b>1,026,988,674.34</b>	<b>790,298,489.71</b>
Defense aid (lend-lease).....	1,173,048,833.70	2,042,845,472.07	1,972,578,388.30	671,334,219.31			
United Nations Relief and Rehabilitation Administration.....	10,970,327.72						
Farm Security Administration.....	26,945,495.70	35,505,067.74	60,777,173.96	87,136,653.56	82,612,907.33	191,396,419.90	206,157,881.98
Rural Electrification Administration.....	11,175,111.46	4,733,780.85	3,574,165.61	9,124,097.93	24,187,152.25	37,977,352.30	37,767,388.37
Farm Credit Administration.....	26,795,669.84	° 34,415,536.87	65,656,526.86	72,033,110.66	° 116,337,931.50	° 1,532,143.11	° 3,770,994.25
Federal Farm Mortgage Corporation.....					° 100,000,000.00		
Miscellaneous.....	1,352,040.02	75,479.48	109,881.11	° 524,787.85	311,160.99	27,435.42	575,544.76
<b>Total, Department of Agriculture.....</b>	<b>1,862,434,047.35</b>	<b>3,017,626,896.15</b>	<b>3,084,777,522.95</b>	<b>1,893,894,288.76</b>	<b>975,135,900.07</b>	<b>1,415,729,692.00</b>	<b>1,190,320,588.04</b>
<b>DEPARTMENT OF COMMERCE</b>							
Office of the Secretary.....	3,389,493.31	1,899,180.02	1,401,698.17	1,399,763.03	1,325,204.26	1,298,262.75	1,474,293.01
Bureau of the Census.....	12,304,756.73	3,603,144.15	6,145,105.17	8,818,123.82	21,868,691.95	20,863,018.81	2,516,528.89
Office of Surplus Property °.....	11,766,272.36	5,714,403.38					
Office of Administrator of Civil Aeronautics.....	103,625,142.14	185,475,145.50	157,629,834.94	126,022,577.16	51,816,584.41	24,361,063.12	18,421,261.34
Civil Aeronautics Board.....	1,386,307.58	1,312,250.92	1,127,291.28	1,111,347.53	1,044,848.05	912,362.20	
Bureau of Marine Inspection and Navigation.....				2,425,450.82	2,763,946.24	2,629,536.03	2,636,429.08
Coast and Geodetic Survey.....	6,537,440.11	5,520,480.37	3,079,797.72	3,723,924.11	3,852,616.32	4,000,133.76	3,165,053.12
Bureau of Foreign and Domestic Commerce.....	1,819,606.96	1,885,540.32	1,730,876.76	2,127,299.25	1,676,464.28	1,730,186.76	2,695,469.56
Patent Office.....	4,920,026.07	4,816,757.36	4,581,740.43	4,660,794.09	4,773,696.95	4,588,966.17	4,713,746.06
National Bureau of Standards.....	5,622,331.75	1,937,266.44	1,836,898.17	1,023,167.27	1,923,279.92	2,404,395.13	2,090,079.93
Weather Bureau.....	12,633,709.74	11,089,644.02	8,656,429.83	7,589,944.07	6,601,768.28	5,806,578.00	4,923,478.11
Miscellaneous.....	9,262.61	52,163.65	53,679.12	52,914.07	30,492.59	1,538.63	17,198.94
<b>Total, Department of Commerce.....</b>	<b>164,014,349.36</b>	<b>223,305,976.13</b>	<b>186,243,351.59</b>	<b>158,955,305.22</b>	<b>97,677,593.25</b>	<b>68,596,041.36</b>	<b>42,653,538.04</b>
<b>DEPARTMENT OF THE INTERIOR</b>							
Office of the Secretary.....	4,461,259.25	° 830,709.47	14,087,161.30	7,797,890.96	3,931,994.71	2,348,921.47	2,345,305.66
Commission of Fine Arts.....	7,701.44	8,788.71	9,889.73	11,503.70	9,570.49	10,428.74	9,925.60
George Rogers Clark Sesquicentennial Commission.....					350.00	2,591.55	11,198.14
Perry's Victory Memorial Commission.....						35.81	7,480.84
National Bituminous Coal Commission.....					2,575,298.26	2,792,641.19	3,210,403.87
Bonneville Power Administration.....	8,783,262.27	8,257,380.62	15,182,604.64	24,481,986.94	16,684,432.15	10,851,459.72	5,049,400.41
War Minerals Relief Commission.....					11,084.61	10,703.34	28,273.10
United States High Commissioner to Philippine Islands.....	28,115.58	64,594.85	72,041.04	159,774.01	183,925.08	493,292.50	448,975.75
Office of Fishery Coordination.....	253,932.74	88,390.47					
Solid Fuels Administration for War.....	3,551,051.83	1,976,177.37	573,373.88	90,341.48			

° Excess of credits, deducted.

° Transferred from Treasury Department, Procurement Division, by Executive Order 9541, dated Apr. 19, 1945.



## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—</b>							
Continued							
<b>DEPARTMENT OF THE INTERIOR—continued</b>							
Southwestern Power Administration.....	\$274,220.40	\$813,804.02					
Grazing Service.....	1,580,365.00	1,364,929.33	\$1,407,705.75	\$1,519,908.59	\$1,234,067.00	\$1,447,727.58	\$1,158,122.68
War Relocation Authority <sup>9</sup> .....	37,241,184.04	34,451,437.50	5,500,645.19	221,005.66			
General Land Office.....	7,268,468.42	6,247,892.97	5,541,759.28	4,988,872.02	4,905,513.42	4,870,209.18	5,159,260.38
Bureau of Indian Affairs.....	29,679,511.97	31,245,815.87	24,665,409.69	31,838,509.59	33,587,984.06	37,821,089.74	46,964,170.90
Bureau of Reclamation.....	50,376,075.78	54,587,242.02	69,287,440.15	91,438,941.58	85,596,484.30	96,365,933.56	79,329,428.13
Geological Survey.....	8,888,185.11	5,640,836.47	4,516,677.97	4,800,007.63	3,813,099.18	3,859,791.29	5,126,212.45
Bureau of Mines.....	18,884,018.00	23,251,634.29	15,956,579.14	6,546,361.73	3,231,462.79	3,407,774.88	2,955,416.93
National Park Service.....	4,719,930.65	5,320,567.83	8,289,629.61	14,323,655.82	19,313,294.16	23,206,839.85	32,994,515.68
Fish and Wildlife Service.....	7,658,854.03	7,233,022.99	7,916,239.21	8,065,835.67	7,993,919.48	7,543,542.39	8,427,934.01
Mount Rushmore National Memorial Commission.....					93,643.89	161,826.13	161,426.41
Government in the Territories.....	23,522,728.63	4,512,231.69	19,307,802.63	12,612,685.92	10,113,856.40	14,664,322.41	18,898,148.73
Miscellaneous.....	74,282.18	114,518.69	52,655.95	23,765.97			
<b>Total, Department of the Interior.....</b>	<b>207,253,147.32</b>	<b>184,348,556.22</b>	<b>192,367,615.16</b>	<b>208,921,047.27</b>	<b>193,279,979.98</b>	<b>209,859,131.33</b>	<b>212,285,599.67</b>
<b>DEPARTMENT OF JUSTICE</b>							
Legal activities and general administration.....	21,278,357.81	22,508,721.41	22,025,622.68	19,289,467.36	16,648,335.00	16,315,745.81	15,165,610.03
Federal Bureau of Investigation.....	44,780,200.53	49,875,654.22	41,785,873.52	25,230,922.11	13,297,342.05	8,276,749.36	6,477,406.16
Immigration and Naturalization Service.....	27,141,745.93	29,341,308.78	24,919,135.37	22,152,794.26	15,303,969.09	9,920,643.74	9,776,856.14
Federal Prison System.....	15,097,208.56	15,677,943.86	11,311,552.92	17,144,762.86	17,216,197.68	21,412,858.76	17,889,871.60
Miscellaneous.....	2,415.69	56,172.85	30,059.15	7,457.65	6,999.05	17,986.62	74,831.60
<b>Total, Department of Justice.....</b>	<b>108,299,928.52</b>	<b>117,459,801.12</b>	<b>100,072,243.64</b>	<b>83,825,404.24</b>	<b>62,472,842.87</b>	<b>55,943,954.29</b>	<b>49,324,575.53</b>
<b>DEPARTMENT OF LABOR</b>							
Office of the Secretary.....	5,504,651.11	5,415,706.47	5,009,221.96	4,860,039.21	3,284,801.66	2,423,059.22	1,923,323.89
Bureau of Labor Statistics.....	3,591,129.08	2,783,698.41	1,670,462.45	1,724,303.58	2,830,217.75	2,851,248.13	1,787,366.40
Children's Bureau.....	56,713,559.09	42,169,934.10	13,125,529.66	12,493,052.19	11,929,962.11	10,471,786.95	9,001,073.32
Women's Bureau.....	241,173.54	225,565.22	158,582.57	154,825.36	153,806.65	149,320.53	144,867.16
Wage and Hour Division.....	4,102,660.46	4,684,165.60	4,831,038.72	4,980,102.67	5,195,782.18	3,415,286.57	1,344,477.12
Labor boards.....							24.03
Miscellaneous.....	1,533.65	710.47	11,389.55	225.52	1,417.52	27,411.10	44,747.37
<b>Total, Department of Labor.....</b>	<b>70,154,706.93</b>	<b>55,279,780.27</b>	<b>24,806,224.91</b>	<b>24,212,548.53</b>	<b>23,395,987.87</b>	<b>19,338,112.50</b>	<b>14,245,879.29</b>
<b>NAVY DEPARTMENT</b>							
Office of the Secretary.....	63,517,557.36	41,150,649.50	60,398,462.68	86,427,150.75	60,521,972.74	1,945,943.55	1,707,984.62
Defense aid (lend-lease).....	1,014,133,498.47	886,159,077.07	1,079,895,138.54	341,844,468.08			
Bureau of Naval Personnel.....	298,486,483.48	442,367,816.95	242,957,617.43	65,890,373.96	27,042,573.48	15,125,998.63	13,449,333.53
Bureau of Ships.....	2,220,199,739.02	2,086,487,606.33	1,364,524,986.26	627,934,858.98	156,951,287.64	64,567,283.03	46,365,201.30
Bureau of Ordnance.....	3,178,671,491.42	2,099,588,804.90	1,690,698,765.63	1,181,361,652.71	164,763,866.33	43,524,709.27	27,213,100.05
Bureau of Supplies and Accounts.....	7,448,315,377.24	5,139,674,674.44	1,625,853,019.45	974,197,673.30	246,146,778.31	248,755,514.65	216,504,169.30
Bureau of Medicine and Surgery.....	85,355,805.30	108,680,484.18	66,090,038.03	22,839,341.44	6,868,447.14	3,183,552.13	2,504,034.84
Bureau of Yards and Docks.....	1,600,961,774.89	1,223,587,743.92	2,295,002,443.91	907,578,468.34	372,453,730.03	90,803,768.65	57,672,542.37
Bureau of Aeronautics.....	5,166,954,629.80	4,572,991,574.26	3,847,290,539.82	1,062,492,294.34	190,732,417.78	49,494,860.84	47,400,604.93
Marine Corps.....	1,180,470,280.25	807,708,279.71	535,342,439.65	221,695,212.20	72,104,811.70	35,871,811.47	27,266,914.19
Increase and replacements of naval vessels.....	7,274,644,077.29	8,605,651,376.70	6,448,512,261.31	3,119,170,329.50	923,988,085.01	320,803,717.60	223,258,075.32
Repair facilities, Navy.....	109,123,266.03	270,691,219.69	195,271,845.75	33,014,844.27			
Coast Guard <sup>10</sup> .....	466,028,949.54	486,231,517.57	420,850,854.53	98,350,364.18	49,563,074.50	44,746,167.57	44,676,562.01
Salaries, Navy Department.....	5,774,048.13	5,068,001.48	4,932,597.58	4,847,922.70	4,824,624.77	4,296,000.81	4,055,048.24
Contingent expenses.....	14,726,202.50	1,971,062.64	1,360,638.51	1,961,829.16	1,641,445.31	978,218.42	762,729.85
Miscellaneous.....	273,336.80	6,922,176.78	649,121,334.82	7,560,618.63	61,251,743.37	11,297,963.58	686,680.61
<b>Total, Navy Department.....</b>	<b>30,127,635,917.52</b>	<b>26,784,932,066.12</b>	<b>20,528,102,983.90</b>	<b>8,757,167,402.54</b>	<b>2,338,854,858.11</b>	<b>935,395,510.20</b>	<b>713,582,981.16</b>
<b>POST OFFICE DEPARTMENT</b>							
Paid from general fund.....	486,898.79	22,167,486.27	8,611,843.42	17,729,774.85	30,130,553.62	41,991,378.92	39,568,641.36

<sup>8</sup> Excess of credits, deduct.

<sup>9</sup> Transferred from Executive Office of the President, Office for Emergency Management, by Executive Order 9423, dated Feb. 16, 1944. Excludes expenditures included under "Salaries and expenses," Office for Emergency Management, for 1942 and 1943.

<sup>10</sup> Transferred from Treasury Department by Executive Order 8929 of Nov. 1, 1941.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—</b>							
Continued							
<b>DEPARTMENT OF STATE</b>							
Office of the Secretary.....	\$29,641,360.83	\$25,006,626.86	\$19,835,479.74	\$8,197,591.81	\$5,535,544.84	\$2,846,842.64	\$2,684,035.74
Foreign Service.....	42,311,962.47	27,048,487.77	24,576,432.52	20,042,785.04	13,851,267.45	14,018,120.82	12,086,439.43
International obligations.....	4,613,502.13	5,171,459.55	4,360,750.45	4,587,341.83	4,147,969.07	7,113,497.06	4,779,737.99
Miscellaneous.....	• 34,240.80	757,660.30	75,846.16	548,749.19	2,565,079.23	24,868.97	164,422.58
Total, Department of State.....	76,532,584.63	57,084,234.48	48,848,508.87	33,376,467.87	26,099,860.59	24,003,329.49	19,714,635.74
<b>TREASURY DEPARTMENT</b>							
Office of the Secretary:							
Salaries and expenses, etc.....	6,235,495.86	2,369,043.05	2,472,616.41	2,288,241.87	2,246,249.92	2,225,721.43	2,350,700.89
Defense aid.....	85,851,477.93	150,344,758.29					
Emergency fund for the President, national defense.....	9,892.50	• 1,957,996.28	2,056,541.88	• 603.33	379,067.38		
Foreign war relief.....	7,570,466.12	2,392,166.28	8,241,471.25	20,749,968.93	11,061,198.16		
Financial aid to China, national defense.....	140,355,437.46		40,050,719.15	200,000,000.00			
Loan to District of Columbia for black-out expenses.....		400,000.00	900,000.00	600,000.00			
Payments to Republic of Panama and Export-Import Bank, principal and interest, Chorrera-Rio Hato Highway.....		2,695,494.45					
Subscriptions to paid-in surplus, Federal land banks.....	• 65,323,018.51	• 6,621,078.17	• 4,243,368.79	136,252.23	• 41,571,778.71	567,862.97	11,690,935.22
Subscriptions to capital stock, Federal land banks.....	• 2,264,590.00	• 1,347,835.00	54,106,920.00	• 144,720.00	• 57,482,915.00	47,680.00	150,800.00
Payments to Federal land banks, reductions in interest rate on mortgages.....	4,240,676.53	21,236,376.83	24,356,053.63	26,501,503.11	27,929,355.94	28,700,224.72	30,639,785.96
Payments to Federal Farm Mortgage Corporation, reductions in interest rate on mortgages.....	1,372,001.09	7,215,126.54	8,815,788.80	9,607,575.24	9,340,201.41	7,125,158.14	7,818,647.62
Subscriptions to preferred shares, Federal savings and loan associations.....							7.89
Subscriptions to capital stock, Smaller War Plants Corporation.....	50,000,000.00		150,000,000.00				
Assistance for educational, professional, and clerical persons, internal-revenue-tax survey, emergency relief.....							1,494,617.71
Administrative expenses (emergency relief acts).....				757.13	355,047.89	979,187.49	1,048,070.09
Restoration of capital impairment, Commodity Credit Corporation.....	256,764,881.04			1,637,445.51		119,599,918.05	
Railroad Administration and Transportation Act.....	16,274.23	• 18,409.00	• 1,809,767.34	56,967.49	292,264.65	• 314,717.25	29,383.45
Excess-profits tax, refund bonds.....	893,681,425.91	134,032,175.28					
Foreign funds control.....	2,737,991.52	3,833,890.51	5,777,957.53	4,676,000.09	1,070,311.07		
Division of Tax Research.....	164,670.31	179,139.59					
Office of Tax Legislative Counsel.....	84,200.25	88,061.90					
Division of Research and Statistics.....	175,589.63	207,802.76	186,404.23	200,885.66	167,804.82	169,497.70	169,444.53
Office of General Counsel.....	131,228.52	160,649.39	148,754.67	141,554.82	147,715.49	129,755.07	129,030.90
Division of Personnel.....	185,795.17	204,391.62	178,116.17	126,727.30	127,370.51	43,555.54	44,470.15
Office of Chief Clerk.....	593,984.18	687,338.41	734,918.39	1,170,374.46	466,458.69	363,435.52	404,701.19
Custody of Treasury buildings.....	546,138.43	616,710.90	460,968.84	351,004.05	353,680.92	319,306.66	327,693.55
Division of Printing.....	• 164.69	19,006.77	298,831.89	902,256.04	1,156,865.99	1,186,907.61	1,692,853.62
Fiscal Service:							
Bureau of Accounts.....	8,172,235.56	7,449,232.54	6,531,241.55	7,601,394.92	9,962,463.26	<sup>11</sup> 11,237,359.67	<sup>11</sup> 13,059,679.28
Bureau of Public Debt.....	73,303,719.56	86,374,473.23	59,358,359.77	20,337,007.22	7,695,746.92	6,761,884.34	6,820,342.92
Office of the Treasurer of the United States.....	4,242,803.07	4,941,166.36	3,320,958.43	2,549,700.99	2,300,788.78	2,301,488.47	2,256,728.03
Bureau of Customs.....	25,164,700.74	26,325,147.48	22,357,398.91	21,309,487.28	20,711,846.01	20,817,391.05	20,527,209.23
Refunds and draw-backs, customs.....	14,302,436.86	14,401,655.92	16,626,287.75	19,601,453.20	27,331,802.17	17,486,902.12	16,678,803.38
Office of the Comptroller of the Currency.....	282,380.72	291,320.11	254,312.50	237,484.10	243,516.71	243,942.38	247,881.69
Bureau of Internal Revenue.....	138,393,944.62	130,603,475.69	96,658,763.12	74,258,624.54	67,041,190.89	62,990,044.33	58,973,690.61
Refunding internal-revenue collections.....	907,733,135.48	146,720,882.51	56,959,962.58	53,466,629.53	54,220,101.51	61,812,222.70	39,177,056.66
Refunds and payments of processing and related taxes.....	669,964.92		6,719,569.08	21,437,069.45	8,115,716.68	11,771,638.90	12,004,543.01
U. S. Processing Tax Board of Review.....		90.55	44,986.05	97,029.53	117,009.65	99,264.65	
Bureau of Narcotics.....	1,290,270.19	1,338,139.46	1,289,055.68	1,263,642.87	1,283,900.69	1,301,497.35	1,241,742.49
Bureau of Engraving and Printing.....	8,126,551.89	8,493,729.74	10,503,698.66	8,528,449.41	8,417,585.76	8,576,026.81	9,731,160.01
Secret Service Division.....	2,581,858.35	2,842,837.12	2,424,731.26	2,076,293.85	1,617,672.11	1,697,816.08	1,630,100.90
Bureau of the Mint.....	6,224,605.58	5,081,274.69	5,460,824.69	4,964,438.18	5,303,096.23	2,502,729.07	2,421,010.16

• Excess of credits, deduct.

<sup>11</sup> Includes expenditures for accounting and disbursing under emergency relief appropriation acts.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—Continued</b>							
<b>TREASURY DEPARTMENT—continued</b>							
Procurement Division.....	\$2,221,685.35	\$3,352,973.10	\$22,087,457.75	\$17,118,114.28	\$24,272,978.55	\$11,831,764.48	\$5,761,957.85
Defense aid (lend-lease).....	1,366,081,636.88	1,280,257,918.26	1,186,336,794.36	500,277,787.85			
United Nations relief and rehabilitation.....	53,954,750.85						
War Finance Corporation.....							3,665.38
Miscellaneous.....	3,861,136.14	881,900.48	1,005,819.89	1,012,825.12	1,181,583.43	863,040.80	270,713.43
Public debt:							
Interest.....	3,621,947,584.87	2,610,117,272.01	1,813,008,496.73	1,260,085,336.46	1,110,692,811.91	1,040,935,696.71	940,539,763.50
Retirements.....		2,650.00	3,446,150.00	94,722,300.00	64,260,500.00	129,184,100.00	58,246,450.00
<b>Total, Treasury Department.....</b>	<b>7,621,684,255.11</b>	<b>4,646,312,953.37</b>	<b>3,607,127,795.47</b>	<b>2,379,817,259.38</b>	<b>1,370,809,210.39</b>	<b>1,553,558,303.56</b>	<b>1,247,513,541.30</b>
<b>WAR DEPARTMENT</b>							
<b>Military functions:</b>							
Office of the Secretary.....	19,960,987.29	22,285,138.67	27,736,696.02	63,902,859.97	46,709,478.44	1,226,834.47	235,986.05
Expediting production of equipment and supplies for national defense.....	1,453,509,213.01	1,162,668,334.55	2,428,323,915.53	1,272,938,185.74	246,122,589.54		
Defense aid (lend-lease).....	105,127,544.40	448,132,743.26	2,386,329,074.78	2,037,741,226.07		2,206,944.15	380,714.91
General Staff Corps.....	3,805,808.76	16,172,448.58	27,807,313.04	38,459,404.74	22,366,285.13	3,640,083.38	840,309.64
Army War College.....	136,527.15	130,617.66	100,578.75	70,417.98	74,196.53	76,624.66	73,929.07
Adjutant General's Department.....	187,023.01	87,377.17	108,926.99	76,256.09	1,298,002.63	146,492.55	74,559.38
Finance Department.....	13,100,713,582.83	10,760,061,682.80	6,567,618,441.49	1,973,667,358.71	485,149,095.51	189,810,398.93	159,354,950.70
Quartermaster Corps.....	6,657,419,492.20	7,445,574,150.92	7,310,060,779.09	2,272,423,041.74	735,130,084.80	197,998,928.09	137,719,847.04
Transportation Corps.....	1,540,589,578.39	(12)	(12)	(12)	(12)	(12)	(12)
Signal Corps.....	2,481,999,065.02	2,606,997,414.18	1,459,213,997.75	250,558,433.84	51,251,191.44	9,619,253.13	6,276,362.07
Air Corps.....	11,029,718,338.06	12,948,212,590.14	7,933,185,582.94	2,554,863,419.53	605,409,020.57	108,169,716.79	83,164,155.56
Medical Department.....	333,164,588.01	367,637,531.02	463,763,032.73	120,065,085.82	41,668,979.11	3,925,770.14	1,396,449.35
Corps of Engineers.....	3,131,295,087.38	4,235,874,543.53	5,836,120,871.47	2,306,924,623.58	1,010,072,724.84	3,640,083.38	840,309.64
Ordnance Department.....	9,210,760,839.77	8,707,388,216.22	7,709,558,329.16	1,773,577,742.39	282,868,737.42	48,610,457.52	28,640,360.78
Chemical Warfare Service.....	541,473,876.16	490,904,989.01	309,925,020.66	50,204,323.11	30,771,691.99	3,013,117.91	1,324,252.60
Special service schools.....	1,519,237.54	1,698,239.66	1,674,601.08	467,605.92	232,850.29	150,802.32	165,245.24
Armored Force.....	355,546.02	337,667.50	644,054.11	462,715.19	202,514.76		
Seacoast defenses.....	9,902,825.64	49,218,296.95	75,344,140.33	71,024,058.55	26,177,687.83	9,339,319.64	7,317,891.05
Military Academy.....	6,367,164.38	6,729,467.39	6,190,459.97	3,533,915.49	3,328,122.82	3,243,201.45	3,184,255.16
National Guard.....	76,941.11	188,282.75	1,673,982.96	16,156,512.14	71,400,627.14	56,856,316.25	43,010,118.27
Organized Reserves.....	° 3,700.86	° 34,464.76	1,180,524.92	6,605,902.37	88,727,240.86	15,920,709.22	9,939,856.91
Citizens' military training.....	505,781.32	1,344,028.54	4,273,953.95	5,095,782.68	6,742,888.63	6,864,306.90	6,516,028.66
National Board for Promotion of Rifle Practice.....	53,927.93	52,737.85	69,802.42	124,022.10	680,894.44	603,564.39	597,805.45
Inter-American relations, War Department.....	104,535.12	155,550.25	137,644.06				
Army of the Philippines.....	23,454,236.25	2,516,176.68	11,298,729.24	6,662,742.57			
Miscellaneous.....	1,421,759.98	5,715,256.78	1,921,782.19	948,019.50	4,028,655.16	829,733.75	403,230.77
Salaries, War Department.....	7,609,330.06	7,440,056.57	7,602,770.00	7,477,165.92	7,437,154.58	5,306,181.43	4,718,691.19
Contingent expenses, etc.....	27,430,250.39	1,447,271.65	1,169,120.17	1,208,575.97	1,768,169.17	1,027,625.29	739,929.09
<b>Total, military functions.....</b>	<b>49,688,659,386.32</b>	<b>49,288,936,345.52</b>	<b>42,573,034,115.80</b>	<b>14,835,239,397.71</b>	<b>3,709,618,883.63</b>	<b>668,586,382.36</b>	<b>496,074,928.94</b>
<b>Civil functions:</b>							
Quartermaster Corps.....	1,423,225.80	1,088,456.10	1,374,391.81	2,520,456.36	1,805,557.24	1,401,384.87	2,022,992.88
Signal Corps.....	230,819.59	280,235.27	441,366.29	6,386.44	220,506.41	185,115.47	179,117.77
Miscellaneous.....	287,497.42	3,554.85	6,708.91	94,046.01	11,004.34	82,568.09	209,744.94
Corps of Engineers.....	136,127,078.11	170,957,290.27	209,212,519.53	202,010,860.78	215,292,592.71	209,862,713.19	197,886,615.64
<b>Total, civil functions.....</b>	<b>138,068,620.92</b>	<b>172,329,536.49</b>	<b>211,034,986.54</b>	<b>204,631,749.59</b>	<b>217,329,660.70</b>	<b>211,531,781.62</b>	<b>200,298,471.23</b>
<b>Total, War Department, exclusive of Panama Canal.....</b>	<b>49,826,728,007.24</b>	<b>49,461,265,882.01</b>	<b>42,784,069,102.34</b>	<b>15,039,871,147.30</b>	<b>3,986,948,544.33</b>	<b>880,118,163.98</b>	<b>696,373,400.17</b>
<b>Panama Canal:</b>							
Maintenance and operation.....	6,506,304.54	9,629,732.92	24,733,506.93	33,615,544.82	26,013,079.24	21,299,529.32	7,823,492.47
Sanitation, Canal Zone.....	1,657,854.44	1,759,932.44	1,727,685.29	1,576,800.37	871,969.36	1,003,476.84	927,339.43
Civil government.....	1,468,227.97	1,373,290.10	1,405,686.80	1,285,752.68	1,240,666.02	1,173,202.19	1,168,003.81
Postal funds, Canal Zone.....	571,574.15	1,252,244.23	638,095.38	795,819.52	378,443.36	408,175.01	317,295.87
Construction, additional facilities.....	1,275,988.58	6,605,140.04	27,404,078.92	28,289,961.99	9,973,070.70		
Construction of Trans-Isthmian Highway.....					325,000.00		
Special deposit accounts.....	° 107,768.15	° 69,015.60	° 298,503.49	° 494,016.20	° 468,245.24	° 181,563.33	° 40,847.53
Repatriation of unemployed aliens.....	14,916.40	4,538.41	2,018.09	1,872.76	1,486.21	2,917.93	6,982.13
Memorial to Maj. Gen. George W. Goethals.....						1,700.00	
Other.....	700,484.10	° 226,164.33	325,491.74	° 677,999.47			
<b>Total, Panama Canal.....</b>	<b>12,087,582.03</b>	<b>20,329,698.21</b>	<b>55,938,059.66</b>	<b>64,393,736.47</b>	<b>38,335,469.65</b>	<b>23,707,437.96</b>	<b>10,202,266.18</b>
<b>Total, War Department.....</b>	<b>49,838,815,589.27</b>	<b>49,481,595,580.22</b>	<b>42,840,007,162.00</b>	<b>15,104,264,883.77</b>	<b>4,025,284,013.98</b>	<b>903,825,601.94</b>	<b>706,575,666.35</b>

° Excess of credits, deduct.

12 Expenditures are included under Quartermaster Corps.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>GENERAL AND SPECIAL ACCOUNTS—Continued</b>							
DISTRICT OF COLUMBIA							
Federal contribution .....	\$6,000,000.00	\$6,000,000.00	\$6,000,000.00	\$6,000,000.00	\$6,000,000.00	\$6,000,000.00	\$5,000,000.00
Subtotal .....	100,238,603,882.18	94,137,751,460.39	78,374,271,248.57	33,464,428,839.27	12,867,281,165.27	9,137,013,068.95	8,780,797,529.09
Adjustment to daily Treasury statement basis .....	+165,992,803.36	-394,236,596.55	-191,922,607.70	-973,121,441.58	-92,390,841.30	-9,639,262.48	-15,459,498.55
Total, general and special accounts .....	100,404,596,685.54	93,743,514,863.84	78,182,348,640.87	32,491,307,397.69	12,774,890,323.97	9,127,373,806.47	8,765,338,030.54
<b>GOVERNMENT CORPORATIONS AND CREDIT AGENCIES</b>							
Checking accounts with the Treasurer of the United States:							
Redemption of obligations in the market (net):							
Guaranteed by the United States:							
Commodity Credit Corporation .....	434,045,722.88	61,687,891.48	231,907,489.77	• 4,844,000.00	• 289,458,000.00	• 200,620,000.00	-----
Federal Farm Mortgage Corporation .....	35,083,700.00	888,810,200.00	12,017,900.00	325,788,600.00	211,300.00	10,654,100.00	-----
Federal Housing Administration .....	3,759,450.00	2,603,000.00	2,315,269.05	3,221,150.00	2,552,450.00	839,493.39	-----
Federal Public Housing Authority .....	58,000.00	114,091,000.00	5,000.00	112,094,000.00	• 112,099,000.00	-----	• 114,157,000.00
Home Owners' Loan Corporation .....	803,027,350.00	720,188,700.00	28,786,825.00	851,254,700.00	211,532,825.00	166,188,975.00	• 45,900,000.00
Reconstruction Finance Corporation .....	157,000.00	895,865,000.00	323,611,000.00	521,797,000.00	• 645,092,000.00	• 276,668,000.00	• 905,129,000.00
Total, guaranteed by the United States .....	1,276,131,222.88	2,683,245,791.48	598,643,483.82	1,809,311,450.00	• 832,352,425.00	• 299,605,431.61	• 1,065,186,000.00
Not guaranteed by the United States:							
Electric Home and Farm Authority .....	-----	-----	8,832,500.00	5,441,250.00	• 2,951,750.00	• 3,092,500.00	• 2,814,500.00
Federal home loan banks .....	8,000,000.00	• 22,963,600.00	56,490,000.00	• 15,671,000.00	• 27,329,000.00	5,000.00	• 41,500,000.00
Federal land banks .....	268,583,700.00	157,930,100.00	-----	10,295,000.00	10,917,000.00	15,075,000.00	4,000,000.00
Federal National Mortgage Association .....	-----	55,352,000.00	29,748,000.00	-----	-----	-----	-----
Federal Savings and Loan Insurance Corporation .....	-----	-----	11,880.00	-----	-----	-----	-----
Home Owners' Loan Corporation .....	18,625.00	16,625.00	20,800.00	36,350.00	66,325.00	83,425.00	-----
Total, not guaranteed by the United States .....	276,602,325.00	190,335,125.00	95,103,180.00	101,600.00	• 19,297,425.00	12,070,925.00	• 40,314,500.00
Total, redemption of obligations in the market (net) .....	1,552,733,547.88	2,873,580,916.48	693,746,663.82	1,809,413,050.00	• 851,649,850.00	• 287,534,506.61	• 1,105,500,500.00
Other activities (net):							
Commodity Credit Corporation .....	470,827,124.45	224,716,819.14	• 192,810,422.44	241,678,660.78	347,077,377.25	210,493,798.38	136,127,035.49
Export-Import Bank of Washington .....	• 164,811.36	109,584.39	272,281.96	• 283,415.34	208,482.55	• 340,302.64	1,549,270.42
Federal Housing Administration .....	• 5,362,285.67	• 2,378,865.04	• 6,143,779.89	• 4,658,226.48	• 8,098,547.21	• 4,853,751.00	-----
Federal Public Housing Authority .....	11,667,460.25	15,116,864.86	• 2,112,138.49	45,866,485.57	232,844,284.19	17,201,293.11	54,504,859.23
Home Owners' Loan Corporation .....	• 323,452,592.78	• 396,486,281.01	• 363,446,816.33	• 255,761,020.63	• 239,313,806.97	• 39,814,888.69	• 59,899,007.81
Reconstruction Finance Corporation .....	183,824,682.32	2,434,964,899.28	2,461,903,755.85	1,935,972,984.33	725,489,421.05	42,340,268.20	246,691,136.84
Rural Electrification Administration .....	• 2,553,194.95	• 1,062,135.40	652,532.82	854,076.05	• 1,059,136.93	• 875,059.57	385,538.79
Other agencies .....	• 709,136,796.03	• 745,493,128.20	• 398,376,611.47	• 148,358,339.93	12,027,477.33	30,241,107.46	• 42,183,794.83
Total, other activities (net) .....	• 374,350,413.77	1,529,487,758.02	1,499,938,802.01	1,815,311,204.35	1,069,175,551.26	254,392,465.25	337,175,038.13
Total, Government corporations and credit agencies (net) .....	1,178,383,134.11	4,403,068,674.50	2,193,685,465.83	3,624,724,254.35	217,525,701.26	• 33,142,041.36	• 768,325,461.87
<b>TRUST ACCOUNTS</b>							
Unemployment trust fund:							
Investments in United States securities .....	1,437,173,400.00	1,503,000,000.00	1,228,000,000.00	866,000,000.00	563,000,000.00	443,000,000.00	395,000,000.00
Withdrawals by States and other expenditures .....	71,277,332.93	60,590,783.79	176,167,159.73	377,142,328.20	555,127,110.94	514,316,273.97	441,795,000.00
Total, unemployment trust fund .....	1,508,450,732.93	1,563,590,783.79	1,404,167,159.73	1,243,142,328.20	1,118,127,110.94	957,316,273.97	836,795,000.00

• Excess of credits, deduct

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>TRUST ACCOUNTS—Continued</b>							
Federal old-age and survivors insurance trust fund:							
Investments in United States securities.....	\$1,137,410,920.00	\$1,172,035,880.00	\$1,035,200,000.00	\$821,034,250.00	\$642,500,000.00	\$560,900,000.00	\$514,900,000.00
Benefit payments.....	239,833,904.85	184,597,363.80	149,303,977.71	110,280,702.20	64,341,884.66	15,805,088.55	13,891,583.23
Total, Federal old-age and survivors insurance trust fund.....	1,377,244,824.85	1,356,633,243.80	1,184,503,977.71	931,314,952.20	706,841,884.66	576,705,088.55	528,791,583.23
Veterans life insurance funds:							
National service life insurance fund:							
Investments in United States securities.....	1,973,700,000.00	861,700,000.00	326,335,044.98	34,815,000.00	2,800,000.00	-----	-----
Insurance losses and refunds.....	128,161,422.05	31,365,551.92	6,549,351.07	863,751.77	31,041.83	-----	-----
Government life insurance fund:							
Investments in United States securities.....	72,826,289.50	60,042,266.12	60,748,459.00	47,166,914.15	29,048,094.00	19,806,195.59	49,259,792.00
Insurance losses and refunds.....	24,509,933.86	33,592,938.92	30,838,250.88	44,987,523.06	63,023,295.86	76,440,375.00	41,741,809.80
Total, veterans life insurance funds.....	2,199,197,645.41	986,700,756.96	424,471,105.93	127,833,188.98	94,902,431.69	96,246,570.59	91,001,601.80
Federal employees retirement funds:							
Civil service retirement and disability fund:							
Annuities and refunds.....	148,358,285.05	100,476,706.54	83,323,821.51	76,197,957.98	72,332,213.39	67,203,261.76	63,758,607.60
Investments in United States securities.....	397,357,000.00	390,592,000.00	277,671,000.00	137,365,000.00	95,085,000.00	84,800,000.00	69,092,108.74
Alaska Railroad retirement and disability fund:							
Annuities and refunds.....	186,223.51	202,562.30	141,604.86	107,801.96	102,729.60	89,309.79	71,768.54
Investments in United States securities.....	156,000.00	203,000.00	252,000.00	295,000.00	238,000.00	204,000.00	236,000.00
Canal Zone retirement and disability fund:							
Annuities and refunds.....	1,545,242.05	1,470,590.25	1,331,712.42	1,205,867.52	1,047,532.22	924,643.77	858,431.58
Investments in United States securities.....	1,111,000.00	1,227,000.00	1,282,000.00	1,290,000.00	1,104,000.00	338,000.00	284,000.00
Foreign Service retirement and disability fund:							
Annuities and refunds.....	538,384.69	512,641.60	480,558.34	422,472.77	348,900.43	329,497.64	321,434.18
Investments in United States securities.....	824,000.00	897,000.00	673,000.00	729,000.00	787,000.00	398,000.00	200,000.00
Total, Federal employees' retirement funds.....	550,076,135.30	495,581,500.69	365,155,697.13	217,613,100.23	171,045,375.64	154,286,712.96	134,822,350.64
Railroad retirement account:							
Investments in United States securities.....	182,000,000.00	140,500,000.00	86,500,000.00	17,500,000.00	5,400,000.00	12,200,000.00	1,000,000.00
Benefit payments.....	141,444,643.89	134,415,832.07	130,464,800.65	126,243,910.67	121,173,514.47	113,099,073.50	105,774,077.31
Total, railroad retirement account.....	323,444,643.89	274,915,832.07	216,964,800.65	143,743,910.67	115,773,514.47	125,299,073.50	106,774,077.31
Other trust accounts:							
Legislative branch.....	1,049,574.59	1,365,274.43	1,728,797.43	1,314,801.75	1,054,965.53	768,883.61	762,082.69
The Judiciary.....	1,496,117.05	3,203,857.26	3,513,559.80	3,846,952.40	3,208,516.36	3,589,977.84	2,821,054.18
Executive Office of the President and independent offices.....	32,086,282.98	21,374,326.35	19,860,226.89	13,863,616.67	21,219,962.44	3,586,407.93	5,180,931.31
Federal Security Agency.....	650,907.55	666,685.35	3,693,123.51	13,975,978.72	7,257,395.87	4,524,207.77	3,241,701.20
Federal Works Agency.....	48,632.44	676,467.85	3,037,912.36	8,044,844.88	216,538.28	56,807.76	-----
National Housing Agency.....	1,211,802.16	1,369,163.56	933,035.13	304,251.52	4,584.29	1,171.87	-----
Department of Agriculture.....	15,919,625.58	13,418,009.59	174,796,085.17	350,752,479.52	215,759,058.53	41,660,795.84	5,336,748.52
Department of Commerce.....	143,986.95	82,710.55	48,485.40	71,836.17	48,893.01	44,615.82	57,687.03
Department of the Interior.....	10,394,376.32	10,485,908.83	8,641,681.85	8,380,792.08	7,277,537.92	9,657,677.36	7,531,613.74
Department of Justice.....	2,727,337.19	2,277,048.53	1,973,962.82	1,749,568.90	1,217,486.03	1,187,645.72	1,403,707.33
Department of Labor.....	505,703.51	408.71	3,442.71	-----	-----	-----	-----
Navy Department.....	15,860,310.69	1,036,715.76	2,244,110.84	2,551,464.20	2,781,570.45	2,219,629.90	2,280,360.31
Department of State.....	223,116.68	20,807,129.73	2,437,533.99	897,454.08	898,500.42	1,097,380.45	3,781,949.89
Treasury Department.....	5,103,148.47	1,524,297.00	2,950,380.97	20,264,457.27	18,932,126.09	13,759,154.87	19,616,753.01
War Department (including Panama Canal).....	291,616,634.20	115,692,179.74	6,439,567.89	3,363,050.12	5,253,250.10	3,517,699.45	5,316,888.03
District of Columbia:							
General government.....	10,274,686.65	9,997,108.62	4,524,444.03	4,274,778.00	4,150,103.30	4,099,732.91	3,992,896.29
Protection of life and property.....	9,263,157.23	9,038,789.87	9,292,707.92	8,802,891.00	8,767,640.48	7,534,396.86	7,359,856.54
Health and sanitation.....	4,720,470.60	4,650,866.76	4,091,225.15	3,805,799.00	3,529,023.84	3,396,977.72	3,217,939.20
Highways.....	3,353,373.27	4,224,923.45	6,030,634.96	6,286,845.00	5,539,023.58	6,619,951.58	5,527,879.69
Public welfare.....	10,826,429.96	11,421,395.74	11,451,632.88	10,640,666.00	10,093,112.42	9,518,700.40	8,967,414.15
Education.....	13,726,147.61	14,434,052.62	13,451,529.43	13,153,208.00	13,490,190.23	14,138,261.18	13,985,598.95
Recreation.....	2,035,319.79	2,825,033.78	1,820,760.10	1,789,246.00	1,459,333.86	1,881,982.16	1,838,605.65
Miscellaneous.....	18,391.39	350,411.45	387,870.30	374,722.78	387,579.12	306,373.93	364,673.96
Public-service enterprises.....	2,427,670.59	2,806,149.83	2,412,843.04	2,824,614.00	2,078,033.19	2,788,735.42	2,417,673.02

\* Excess of credits, deduct.

\* Excess of redemptions, deduct.

## APPENDIX 6—Continued

## COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1939 THROUGH 1945—Continued

Agency	1945	1944	1943	1942	1941	1940	1939
<b>TRUST ACCOUNTS—Continued</b>							
Other trust accounts—Continued							
District of Columbia—Continued							
Permanent appropriations.....	\$4,659,165.78	\$5,312,094.41	\$5,473,362.28	\$5,123,373.00	\$8,680,041.41	\$11,817,857.97	\$4,036,687.16
Investment of teachers retirement fund..	651,507.00	403,258.50	650,766.00	653,689.00	505,463.39	483,776.84	671,543.40
Investment, general fund.....	5,000,000.00						
Total, trust accounts, District of Columbia <sup>12</sup> .....	66,956,319.87	65,464,085.03	59,587,776.09	57,629,831.78	58,679,544.82	62,586,746.97	52,380,768.01
Chargeable against increment on gold:							
Melting losses, etc.....	3,821.34		1,512.56	1,873.73	1,821.67	4,574.58	2,388.29
For retirement of national-bank notes.....							5,497,305.45
Total.....	445,997,697.57	259,444,268.27	279,005,174.21	480,287,153.55	343,378,675.25	149,149,762.22	115,211,939.02
Adjustment to daily Treasury statement basis.....	-20,622,351.45	-27,806,415.87	-32,997,163.42	-20,202,273.68	+2,042,575.87	-15,296,207.53	+1,061,063.51
Total, other trust accounts.....	425,375,346.12	231,637,852.40	246,008,010.79	460,084,879.97	345,421,251.12	132,853,554.69	116,273,002.53
Special deposit accounts.....	* 1,301,979,198.70	* 208,682,106.52	* 247,719,403.80	* 52,067,564.71	16,271,596.92	* 19,727,076.77	* 8,056,343.20
Total, trust accounts.....	5,081,810,129.80	4,700,377,863.19	3,593,5513,48.14	3,071,664,795.54	2,568,383,165.44	2,022,980,197.49	1,806,401,272.31

\* Excess of credits, deduct.

<sup>12</sup> Includes Federal contribution.

## APPENDIX 7

UNEXPENDED BALANCES OF GENERAL AND SPECIAL ACCOUNT APPROPRIATIONS AS OF JUNE 30, 1945, AND APPROPRIATIONS FOR THE FISCAL YEAR 1946 AS OF NOVEMBER 1, 1945<sup>1</sup>

As reported by the Secretary of the Treasury

[This statement is submitted pursuant to the Budget and Accounting Act, 1921 (31 U. S. C. 11e)]

Department or agency	Unexpended balances June 30, 1945		Appropriations for fiscal year 1946, including permanent and indefinite appropriations	Total available
	On books of Treasury	To credit of disbursing officers <sup>2</sup>		
Legislative branch.....	\$13,913,415.44	\$3,889,326.45	\$49,371,668.66	\$67,174,410.55
The Judiciary.....	867,856.36	648,670.43	14,390,400.00	15,906,926.79
Executive Office of the President:				
Office for Emergency Management.....	1,440,969,803.97	1,397,334,541.78	696,994,033.00	3,535,298,378.75
Other.....	<sup>3</sup> 453,367,658.64	51,362,752.25	2,689,731,199.36	3,194,461,610.25
Independent offices:				
Federal Loan Agency.....	6.21	6,425,817.98		6,425,824.19
Federal Security Agency:				
Office of Administrator.....	1,053,771.08	1,308,169.52	5,068,980.58	7,430,921.18
Office of Education.....	14,839,663.72	14,778,802.47	27,585,018.00	57,203,484.19
Food and Drug Administration.....	28,277.24	240,096.75	2,779,000.00	3,047,373.99
Saint Elizabeths Hospital.....	1,402,955.81	84,097.81	5,442,665.00	6,929,718.62
Public Health Service.....	9,184,809.03	13,518,544.30	134,144,500.00	156,847,853.33
Social Security Board.....	1,013,715.04	99,391,310.57	373,870,474.00	474,275,499.61
Office of Vocational Rehabilitation.....	32,591.76	1,000,914.97	8,686,888.00	9,720,394.73
Other.....	298,955.06	96,218.65	<sup>4</sup> 1,989,750.00	2,384,923.71
Federal Works Agency:				
Office of Administrator.....	<sup>5</sup> 72,257,863.68	59,762,996.09	20,317,592.21	152,338,451.98
Public Buildings Administration.....	43,898,690.54	14,242,161.67	44,380,710.00	102,521,562.21
Public Roads Administration.....	99,780,439.00	66,233,819.42	212,114.10	166,226,372.52
National Housing Agency:				
Office of Administrator.....	60,733,049.81	348,759.75	9,755.94	61,091,565.50
Federal Home Loan Bank Administration.....	112,529.64	23,992.84		136,522.48
Federal Public Housing Authority.....	144,878,860.50	105,965,907.96	7,600,000.00	258,444,768.46
Other.....	4,903.20			4,903.20
Civil Service Commission.....	761,579.30	1,305,392.74	263,212,882.00	265,279,854.04
Employees Compensation Commission.....	2,172,077.04	1,871,673.94	17,962,000.00	22,005,750.98
Federal Communications Commission.....	207,707.35	749,604.44	5,005,400.00	5,962,711.79
Federal Power Commission.....	45,633.76	222,467.79	2,398,350.00	2,666,451.55
Federal Trade Commission.....	36,113.19	317,755.48	1,941,833.00	2,295,701.67
General Accounting Office.....	2,835,080.22	5,094,323.35	33,947,680.00	41,877,083.57
Interstate Commerce Commission.....	1,017,419.48	822,187.78	7,676,338.00	9,615,945.26
National Advisory Committee for Aeronautics.....	18,516,121.64	13,191,015.41	26,014,414.75	57,721,551.80
National Labor Relations Board.....	120,995.53	372,793.98	3,135,430.00	3,629,219.51
Office of War Mobilization and Reconversion.....	367,131.26	313,017.80	68,954,400.00	59,634,549.06
Railroad Retirement Board.....	15,730,844.14	930,139.61	305,135,000.00	321,795,983.75
Securities and Exchange Commission.....	188,322.52	399,320.94	4,143,000.00	4,730,643.46
Selective Service System.....	55.50		52,000,136.24	52,000,191.74
Tennessee Valley Authority.....	18,123,863.42	4,827,207.27	9,648,000.00	32,599,070.69
United States Maritime Commission.....	587,275,182.77	1,781,416,467.28		2,368,691,650.05
Veterans Administration.....	1,956,222,374.79	67,706,028.01	247,069,496.32	2,270,997,899.12
Other independent offices.....	2,333,351.81	920,718.73	6,891,087.00	9,145,157.54
Department of Agriculture.....	1,466,124,871.80	1,089,817,175.53	713,137,484.14	3,269,079,531.47
Department of Commerce.....	31,603,242.29	84,693,490.25	86,056,813.43	202,353,545.97
Department of the Interior.....	131,050,365.02	92,343,468.23	150,828,736.11	374,222,569.36
Department of Justice.....	14,430,204.53	12,495,047.10	93,770,257.69	120,695,509.32
Department of Labor.....	319,210.41	4,988,554.31	69,128,884.00	74,436,648.72
Navy Department.....	11,055,227,633.12	4,732,130,982.33	23,477,937,188.49	39,265,295,803.94
Post Office Department, payable from general revenues.....	3,393,851.74	1,034,966.68	19,909.93	4,448,728.35
Department of State.....	10,503,346.95	10,870,893.36	77,044,254.90	98,418,495.21
Treasury Department.....	1,504,965,433.09	554,126,343.95	3,017,881,103.26	5,076,972,880.30
War Department.....	39,235,010,359.67	8,042,997,335.10	21,515,917,020.05	68,793,924,714.82
Panama Canal.....	24,666,774.84	8,499,102.79	8,572,209.57	41,738,087.20
District of Columbia—United States share:				
Federal annual contribution.....			6,000,000.00	6,000,000.00
Regular divided accounts.....	695.53	53,186.60		53,882.13
Public debt, permanent appropriations:				
Sinking fund.....	4,937,361,565.00		587,560,154.00	5,524,921,719.00
Other public-debt redemptions, chargeable to general and special account receipts.....	36,662,983.15		5,310,797.00	41,973,780.15
Interest on the public debt.....			4,750,000,000.00	4,750,000,000.00
Government corporations and certain other agencies.....	<sup>6</sup> 12,120,658.96	2,071,066.85		14,191,725.81
Total, exclusive of Postal Service payable from postal revenue.....	63,428,034,865.55	18,353,238,629.29	59,685,875,008.78	141,467,148,503.62
Postal Service, payable from postal revenue.....			1,057,194,392.32	1,057,194,392.32
Total.....	63,428,034,865.55	18,353,238,629.29	60,743,069,401.10	142,524,342,895.94

<sup>1</sup> Includes permanent and indefinite appropriations and excludes amounts made immediately available in the fiscal year 1945.<sup>2</sup> Includes balances in special deposit accounts classified under general and special accounts in the Combined Statement of Receipts and Expenditures.<sup>3</sup> Includes unallocated balances of defense aid (lend-lease) funds in the amount of \$326,484,330.11 and unallocated balances of emergency funds for the President in the amount of \$58,935,122.22. Unexpended balances of allocations made from these funds are shown under the department or agency to which the allocations were made.<sup>4</sup> Includes estimated amount of \$796,750 to cover 100 percent of the expenditures on account of Freedmen's Hospital. Reimbursement for 65 percent of the actual expenditures will be made by the District of Columbia and transferred to Miscellaneous receipts.<sup>5</sup> Includes Work Projects Administration and Miscellaneous accounts.<sup>6</sup> Reflects items of corporate and agency funds for administrative expenses and other purposes.

## APPENDIX 8

RECEIPTS AND EXPENDITURES, GENERAL AND SPECIAL ACCOUNTS, FISCAL YEARS 1938 THROUGH 1947<sup>1</sup>

Based on existing and proposed legislation

[In millions]

Description	Actual								Estimated	
	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947
<b>RECEIPTS</b>										
Direct taxes on individuals.....	\$1,703	\$1,390	\$1,342	\$1,824	\$3,696	\$6,953	\$20,290	\$19,789	\$15,845	\$12,874
Direct taxes on corporations <sup>2</sup> .....	1,476	1,277	1,272	2,211	5,021	9,916	15,256	16,399	12,394	8,192
Excise taxes.....	1,722	1,755	1,875	2,390	3,128	3,777	4,400	5,934	6,363	6,344
Employment taxes.....	754	740	838	932	1,194	1,508	1,751	1,793	1,581	1,856
Customs.....	359	319	349	392	389	324	431	355	413	434
Miscellaneous receipts.....	208	187	267	509	277	907	3,280	3,470	3,171	3,239
Adjustment to daily Treasury statement basis.....	20		-18	10	-37					
<b>Total receipts</b> .....	<b>6,242</b>	<b>5,668</b>	<b>5,925</b>	<b>8,268</b>	<b>13,668</b>	<b>23,385</b>	<b>45,408</b>	<b>47,740</b>	<b>39,707</b>	<b>32,939</b>
<b>Deduct:</b>										
Net appropriation to Federal old-age and survivors insurance trust fund.....	387	503	538	661	869	1,103	1,259	1,283	1,098	1,426
<b>Net receipts (based on existing legislation)</b> .....	<b>5,855</b>	<b>5,165</b>	<b>5,387</b>	<b>7,607</b>	<b>12,799</b>	<b>22,282</b>	<b>44,149</b>	<b>46,457</b>	<b>38,609</b>	<b>31,513</b>
<b>EXPENDITURES</b>										
<b>National defense:</b>										
War Department.....	432	490	667	3,687	14,097	42,294	49,249	50,339	28,000	<sup>3</sup> 8,000
Navy Department.....	633	717	936	2,313	8,580	20,888	26,538	30,047	14,700	<sup>3</sup> 5,000
Other war activities.....	1	44	108	301	3,334	8,927	11,252	9,643	6,100	<sup>3</sup> 3,000
<b>Total, national defense</b> .....	<b>1,066</b>	<b>1,251</b>	<b>1,711</b>	<b>6,301</b>	<b>26,011</b>	<b>72,109</b>	<b>87,039</b>	<b>90,029</b>	<b>48,800</b>	<b>16,000</b>
<b>Interest on the public debt</b> .....	<b>926</b>	<b>940</b>	<b>1,041</b>	<b>1,111</b>	<b>1,260</b>	<b>1,808</b>	<b>2,609</b>	<b>3,617</b>	<b>4,750</b>	<b>5,000</b>
<b>Refunds</b> .....	<b>100</b>	<b>68</b>	<b>91</b>	<b>90</b>	<b>94</b>	<b>79</b>	<b>4267</b>	<b>41,715</b>	<b>42,716</b>	<b>1,585</b>
<b>Veterans pensions and benefits</b> .....	<b>573</b>	<b>551</b>	<b>551</b>	<b>559</b>	<b>552</b>	<b>600</b>	<b>725</b>	<b>2,044</b>	<b>3,347</b>	<b>4,208</b>
<b>International finance (based on existing and proposed legislation)</b> .....									<b>2,513</b>	<b>1,754</b>
<b>Aids to agriculture:</b>										
Conservation and use of agricultural land resources.....	304	478	605	465	474	391	413	281	305	252
Parity payments.....			215	184	191	203	163			
Exportation and domestic consumption of agricultural commodities.....	35	211	144	223	196	126	98	69	110	198
Other aids to agriculture.....	373	353	412	126	231	317	91	252	51	51
<b>Total, aids to agriculture</b> .....	<b>712</b>	<b>1,042</b>	<b>1,376</b>	<b>746</b>	<b>1,092</b>	<b>1,037</b>	<b>765</b>	<b>602</b>	<b>466</b>	<b>501</b>
<b>Social security, relief, and retirement:</b>										
Social security program.....	302	347	383	444	496	498	511	476	538	594
<b>Work relief:</b>										
Work Projects Administration.....	1,421	2,161	1,477	1,285	882	299	6	1		
Public Works Administration.....	171	408	348	126	40	12	3	5	12	7
Other work relief.....	43	43	36	27	15	6	14	1		
<b>Total, work relief</b> .....	<b>1,635</b>	<b>2,612</b>	<b>1,861</b>	<b>1,438</b>	<b>937</b>	<b>317</b>	<b>23</b>	<b>5</b>	<b>12</b>	<b>7</b>
Direct relief (Federal Emergency Relief Administration).....	4	2								
Retirement funds.....	220	182	208	217	244	322	440	506	607	453
Aids to youth.....	378	368	378	347	251	18				
<b>Total, social security, relief, and retirement</b> .....	<b>2,539</b>	<b>3,511</b>	<b>2,830</b>	<b>2,446</b>	<b>1,928</b>	<b>1,155</b>	<b>974</b>	<b>987</b>	<b>1,157</b>	<b>1,054</b>
<b>General public works program:</b>										
Highways and airports.....	160	187	179	186	169	95	54	42	146	317
Rivers and harbors.....	126	112	104	78	80	74	63	56	80	110
Flood control and reclamation (including power).....	124	165	242	291	354	321	240	161	308	408
Veterans.....	9	6	6	3	4	3	5	16	55	130
Housing.....									100	90
Other general public works.....	63	48	55	60	42	29	15	16	52	28
<b>Total, general public works program</b> .....	<b>482</b>	<b>518</b>	<b>586</b>	<b>618</b>	<b>649</b>	<b>522</b>	<b>377</b>	<b>291</b>	<b>741</b>	<b>1,083</b>

<sup>0</sup> Excess of credits, deduct.<sup>1</sup> This appendix is explained in appendix 1.<sup>2</sup> Includes the following estimated amounts for refundable excess-profits taxes: 1943, \$258 million; 1944, \$566 million; and 1945, \$761 million.<sup>3</sup> Detailed estimates of appropriation for 1947 will be submitted to the Congress in the spring of 1946. The amounts shown for 1947 are tentative.<sup>4</sup> Includes transfers to public debt accounts for excess-profits tax refund bonds issued.



## APPENDIX 8—Continued

## RECEIPTS AND EXPENDITURES, GENERAL AND SPECIAL ACCOUNTS, FISCAL YEARS 1938 THROUGH 1947—Continued

[In millions]

Description	Actual								Estimated	
	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947
<b>EXPENDITURES—Continued</b>										
<b>General government:</b>										
Legislative branch.....	\$26	\$22	\$23	\$24	\$27	\$27	\$29	\$29	\$36	\$37
The Judiciary.....		9	11	11	12	12	13	13	14	17
Executive Office of the President.....	2	2	3	3	2	3	3	3	3	6
<b>Civil departments and agencies:</b>										
Independent offices.....	42	46	58	65	74	79	90	142	145	142
Federal Loan Agency.....	7	8	6							
Federal Security Agency.....	45	51	53	55	64	69	77	83	99	132
Federal Works Agency.....	123	51	35	26	32	37	68	62	70	66
National Housing Agency.....	33	19	10	17	17	15	15	12	10	16
Department of Agriculture.....	135	187	183	192	133	126	144	160	175	196
Department of Commerce.....	34	43	64	72	58	61	71	82	111	165
Department of the Interior.....	104	134	89	79	75	67	78	80	94	118
Department of Justice.....	50	47	52	57	64	63	71	68	67	93
Department of Labor.....	5	6	10	12	11	10	10	10	47	99
Department of State.....	18	17	22	20	26	32	37	52	102	127
Treasury Department.....	117	115	114	136	153	222	285	300	303	327
War Department, civil functions.....	48	24	31	34	38	31	13	9	22	19
Total, civil departments and agencies.....	761	748	727	765	745	812	959	1,069	1,245	1,500
Post Office Department (general fund).....	47	40	42	30	18	9	22			
District of Columbia (Federal contribution).....	5	5	6	6	6	6	6	6	6	6
Total, general government.....	841	826	812	839	810	869	988	1,120	1,304	1,565
Expenditures from anticipated supplemental appropriations.....									\$ 1,350	\$ 875
Expenditures based on proposed legislation (excluding international finance).....									\$ 250	\$ 1,500
Statutory public debt retirement.....	66	58	129	64	95	3				
Total expenditures (based on existing and proposed legislation).....	7,305	8,765	9,127	12,774	32,491	78,182	93,744	100,405	67,394	35,125
Excess of expenditures over receipts (based on existing and proposed legislation).....	1,450	3,600	3,740	5,167	19,692	55,900	49,595	53,948	28,785	3,612
<b>THE PUBLIC DEBT</b>										
Public debt at end of year.....	37,165	40,440	42,968	48,961	72,422	136,696	201,003	258,682	275,000	271,000

° Excess of credits, deduct.

§ The charts following the Budget Message include for the fiscal years 1946 and 1947 a tentative distribution of the lump-sum estimates of expenditures from the anticipated supplemental appropriations and a similar distribution of expenditures from the appropriations which are required to implement financially the proposed new basic legislation recommended by the President in the Budget Message.

BOSTON PUBLIC LIBRARY



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