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THE BUDGET

OF THE

UNITED STATES GOVERNMENT

FOR THE FISCAL YEAR
ENDING JUNE 30

1948

Budget Message of the President
and
Summary Budget Statements



WASHINGTON, D. C.
1947

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UNITED STATES
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TABLE OF CONTENTS

BUDGET MESSAGE OF THE PRESIDENT.....	Page M5
Receipts.....	M11
Borrowing and the public debt.....	M13
Expenditure programs.....	M13
National defense.....	M15
International affairs and finance.....	M19
Veterans' services and benefits.....	M23
Social welfare, health, and security.....	M26
Housing and community facilities.....	M30
Education and general research.....	M33
Agriculture and agricultural resources.....	M35
Natural resources.....	M40
Transportation and communication.....	M43
Finance, commerce, and industry.....	M47
Labor.....	M50
General government.....	M52
Interest on the public debt.....	M54
Refunds of receipts.....	M55
Civil public works.....	M55
Federal civilian personnel.....	M56
Government corporations.....	M57
Proposed legislation.....	M61
BUDGET RÉSUMÉ.....	M63
PART I. SUMMARY AND SUPPORTING TABLES:	
Introduction to part I.....	A1
Table 1. Summary of Budget receipts and expenditures (by function).....	A4
Table 2. Summary of general and special account appropriations and other authorizations (by function).....	A5
Table 3. Summary of Budget receipts and expenditures (by organization unit).....	A6
Table 4. Summary of trust account receipts and expenditures.....	A7
Table 5. Effect of financial operations on the public debt.....	A8
Table 6. Summary of appropriations and other authorizations (by types of accounts and organization unit).....	A9
Table 7. Receipts of general and special accounts.....	A11
Table 8. Appropriations and expenditures of general and special accounts (by function and organization unit).....	A21
Table 9. Appropriations and expenditures of general and special accounts (by organization unit and function).....	A31
Table 10. Appropriations and expenditures of general and special accounts (by organization unit and appropriation title).....	A43
Table 11. Reappropriations of unobligated balances of general and special accounts.....	A108
Table 12. Contract authorizations and appropriations to liquidate contract authorizations.....	A110
Table 13. Net expenditures of wholly owned Government corporations (by function and organization unit).....	A111
Table 14. Net expenditures of wholly owned Government corporations (by organization unit and function).....	A112
Table 15. Limitations on administrative expenses of wholly owned Government corporations and credit agencies.....	A113
Table 16. Receipts of trust accounts.....	A115
Table 17. Appropriations and expenditures of trust accounts.....	A121
Table 18. Receipts from and payments to the public.....	A128
PART II. DETAILED ESTIMATES OF APPROPRIATION AND OTHER AUTHORIZATIONS:	
Introduction to part II.....	2
Legislative branch.....	3
The Judiciary.....	27
Executive Office of the President and independent offices.....	37
Federal Loan Agency.....	1025
Federal Security Agency.....	159
Federal Works Agency.....	227
National Housing Agency.....	1093
Department of Agriculture.....	257
Department of Commerce.....	381
Department of the Interior.....	427
Department of Justice.....	589
Department of Labor.....	611
Navy Department.....	639
Navy Department—Alternate.....	689
Post Office Department.....	727
Department of State.....	749
Treasury Department.....	781
War Department.....	825
District of Columbia.....	899

	Page
PART III. GOVERNMENT CORPORATIONS AND CREDIT AGENCIES:	
Introduction to part III	958
Summary narrative	959
PART IV. SPECIAL ANALYSES AND TABLES:	
Introduction to part IV	1352
Functional classification	1353
Federal activities in public works	1357
The war program	1377
Explanation of the estimates of receipts	1383
APPENDICES:	
Introduction to the Appendixes	1388
Appendix 1. Analysis of the public debt	1389
Appendix 2. Guaranteed obligations and contingent liabilities of the United States, June 30, 1946	1390
Appendix 3. Permanent appropriations, general and special accounts	1390
Appendix 4. Comparison of expenditures by organization units, fiscal years 1940 through 1946	1393
Appendix 5. Unexpended balances of general and special account appropriations as of June 30, 1946, and appropriations for the fiscal year 1947, as of November 1, 1946	1404
Appendix 6. Budget receipts and expenditures, fiscal years 1939 through 1948	1406
Appendix 7. Budget and trust account receipts and expenditures, 1946 through 1948, on basis of daily Treasury statement classification	1409

BUDGET MESSAGE OF THE PRESIDENT

To the Congress of the United States:

I am transmitting the Budget for the fiscal year 1948. It includes recommendations for the entire Federal program.

Expenditures under existing and proposed legislation are estimated at 37.5 billion dollars and revenues under existing tax laws at 37.7 billion dollars, leaving a very slight margin of surplus.

I strongly recommend that the Congress take early action to continue throughout the fiscal year 1948 the war excise-tax rates, which, under the present law, will expire July 1, 1947. My declaration of the end of hostilities on December 31, 1946, was not issued in order to achieve tax reduction. I considered it essential that war excise-tax rates be retained, but I also considered it necessary to terminate the "state of hostilities" as soon as it became possible to do so.

I also recommend that the Congress increase postal rates sufficiently to wipe out the postal deficit.

These recommendations would reduce expenditures to 37.1 billion dollars and increase revenues to 38.9 billion dollars. We would then have a budget surplus of 1.8 billion dollars.

As long as business, employment, and national income continue high, we should maintain tax revenues at levels that will not only meet current expenditures but also leave a surplus for retirement of the public debt. There is no justification now for tax reduction. At today's level of economic activity, our present revenue system will not yield so much in 1948 as in the current year. We shall no longer collect large sums from the excess-profits tax, and sales of surplus property will decline.

Revenue estimates are, of course, to a very large extent determined by the level of business activity. In this Budget, it has been assumed that, with minor fluctuations, business activity will average slightly higher than in the calendar year 1946. A recession in business would cause tax yields to drop. In addition, the cost of supporting agricultural prices and payments to unemployed veterans would increase. Should such a recession occur, it would be a temporary slump growing out of transition period difficulties and would call for no revision in our budget policy.

For the fiscal year 1947, it now appears that receipts will amount to 40.2 billion dollars and expenditures to 42.5 billion dollars. The

1-billion-dollar increase in expenditures over the August estimate occurred largely in veterans' programs. For example, many more veterans than had been expected decided to go to college or enroll for job training. We cannot regret this demand for education, but it illustrates the kind of uncertainty that cannot be eliminated in preparing our estimates.

The deficit for the current fiscal year would have been larger if Executive action had not been taken to place expenditure ceilings on some activities and to hold them well below the amounts available under appropriations already made. The way the various departments and agencies of the Government, particularly the War and Navy Departments, have succeeded in cutting their expenditures is gratifying. Although public works could not be cut so deeply as anticipated in August without causing a wasteful stoppage of work already under way, we shall still show a substantial saving in this fiscal year for these programs.

This Budget meets our basic requirements for Federal programs at home and abroad for the fiscal year 1948. The Federal Government must not only fulfill its contractual obligations; it must also provide the services that are necessary for the welfare and the progress of the Nation. We have to carry our proper share of the expense of building world organization. We must make effective provision for national defense.

We have many other commitments, both international and domestic, that must be honored. In fact, a very large part of all our expenditures in the fiscal year 1948 will be required to meet commitments already made. The Budget is designed to meet these needs, and to execute every program with strict economy.

The reconversion of wartime military and civilian services was far advanced during the calendar year 1946. Of 26 emergency war agencies in operation shortly before VJ-day, only 5 remain, and 3 of these are winding up their work. Two others—the War Assets Administration and the Office of Temporary Controls—have been added to help close out the war program. The 1948 Budget assumes a reduction of civilian employment in the Government as a whole to less than three-fifths of the wartime peak number—in addition to the heavy shrinkage of the armed forces.

The Government has been exerting every effort in the wake of the war demobilization to strengthen and make more efficient its internal organization and administrative methods. It is essential that citizens

receive maximum service for their tax dollars, and the Administration plans further intensive measures to improve the administrative practices, organization, and efficiency of the departments and agencies.

But the cost of peacetime services has risen strikingly as compared to these costs before the war. Prewar figures can no longer be used as a yardstick. Although Government wages have not been raised so much as private wages, the cost of supplies has risen in line with the cost of goods in private markets. Further, the population to be served has grown since 1939 by 10 million people, adding proportionately to the demand for many public services. Many normal maintenance items had to be postponed on account of the war, and cannot be further neglected. Normal services which were cut during the war have to be restored.

Let me now review the expenditure side of the Budget, taking first the large items which practically determine the size of the total.

1. Interest on the national debt will be 5 billion dollars. This is an obligation that must be met.

2. Refunds due under the tax laws are estimated at 2.1 billion dollars. These are fixed obligations under present law.

These two items total 7.1 billion dollars.

3. National defense is estimated at more than 11.2 billion dollars, almost all for the operating expenses of the Army and Navy. Though we expect the United Nations to move successfully toward world security, any cut in our present estimate for 1948 would immediately weaken our international position. This large part of the Budget, in my judgment, represents a proper balance between security and economy.

The total so far is 18.3 billion dollars.

4. International affairs and finance will call for 3.5 billion dollars, a sharp reduction from the 6.4 billion dollars required in the fiscal year 1947. We still have contractual commitments to make good in connection with our loan agreement with the United Kingdom and under the reconstruction lending program of the Export-Import Bank. We must discharge our occupation responsibilities in Europe and the Far East. We must provide for war damage restoration in the Philippines and for the relief and resettlement of displaced people of Europe. We must continue to give relief to some other countries which are most urgently in need.

The work of the United Nations and the specialized organizations associated with it is of the highest importance. We must not fail in

our support. The Department of State, for which increased appropriations are requested, must be prepared to carry an increasing load of work in the growing field of American foreign relations.

Our international affairs budget is important for peace, security, and our own prosperity. To reduce it would delay the restoration of a peaceful and prosperous world.

The total of these four items is 21.8 billion dollars.

5. Veterans' services and benefits will cost more than 7.3 billion dollars. This country has provided generously for the successful return of veterans to civilian life and for the care of the disabled. While the cost looms large in the Budget, much of it goes to provide education and rehabilitation which will add to our national strength and prosperity. The cost for veterans' education, pensions, and hospitals will increase in the fiscal year 1948; but if employment remains high, the unemployment payments should be smaller. Veterans' benefits under present law appear to be adequate.

These five items—interest, refunds, national defense, international affairs, and veterans—require expenditures of 29.2 billion dollars, or almost four-fifths of the total Budget.

6. Programs for regulation and improvement of the transportation and communications systems and for development of natural resources will amount to 2.6 billion dollars. The largest single item is 443 million dollars for the Atomic Energy Commission. Our major effort now must be to exploit to the full the peacetime uses of this great discovery.

About 1.2 billion dollars of the expenditures on these two programs is for public works construction, and much of the rest is for the promotion of our merchant marine and other aids to transportation.

The expenditure for the Federal-aid program for highways rests on the Federal Government's agreements with the States. Air transport will be seriously retarded unless new air-navigation facilities are promptly supplied. River basin development and harbor improvement cannot be neglected without impairing efficiency in private enterprise. Most of the public construction projects are already under way. A few additional projects, not yet started, have been provided for in 1947 appropriations.

Public construction in these and other fields contributes to the productive capacity and taxpaying ability of the country. The postponement of public works in good times and their expansion in hard times will make their contribution even greater. All postponable public works should be deferred at the present time. But the need to

protect and improve our natural resources has become acute as a result of the war, and we must carry out the works included in this Budget if we are to avoid waste.

7. Our agricultural program will amount to 1.4 billion dollars. This includes the price supports guaranteed by law, the conservation of farm land, and our investments in rural electrification. In addition, the Department of Agriculture will continue its program to promote research in agriculture and better marketing methods.

This brings the total to 33.2 billion dollars.

8. The Budget programs for social welfare, health, and security, and for education and general research amount to 1.7 billion dollars. This total excludes unemployment compensation and old-age and survivors insurance, which are financed through trust-account operations that do not appear in Budget expenditures. It does include 481 million dollars in payments to the railroad retirement trust fund. More than half of the remaining expenditures is for aid to the aged and other dependent persons. The rest is largely for protection of public health, for crime control, and for grants to States for vocational education.

9. The Federal housing program is estimated at 539 million dollars. The bulk of the housing expenditures is for purchase by the Reconstruction Finance Corporation of guaranteed home loans to veterans and for continued operation of revenue-producing war housing in overcrowded communities.

Our social-security program and our education and housing programs can hardly be considered adequate. Improvements in these fields are seriously needed. Although this Budget does not contemplate major extensions in the next fiscal year, I recommend that the Congress lay the legislative ground work now for the needed improvements, including general health insurance and a long-range housing program.

The costs of social welfare, education, and housing bring the cumulative total above 35.4 billion dollars.

The remainder of the Budget totals 2.1 billion dollars. Nearly one-third is for war liquidation, including the overhead cost of disposing of surplus property. The rest is for services to business and labor through the Commerce Department and Labor Department, for general functions of the Treasury, the General Accounting Office, the legislative branch, the judicial branch, and the Executive Office of the President, and for many other items. These services, with a total cost of less than 5 percent of the Budget, are an indispensable part of the machinery of the Government.

The Budget total of expenditures thus comes to 37.5 billion dollars.

It has always been the Government's duty to provide whatever assistance is required to afford private enterprise a chance to prosper. In the nineteenth century a principal economic service of the Federal Government was the opening of the West. The Government acquired the territory, granted lands to settlers, gave military protection, and subsidized railroads and highways—thereby opening opportunities for the private initiative of the American people.

Today, our great new frontiers are in river-valley developments, in air transport, in new scientific discoveries, and in application of the new science and technology to human progress. These new frontiers can be developed only by the cooperation of Government and private enterprise.

Our expenditures on developmental projects are a good investment for the Government. They increase the productive power of the country and make for higher living standards. Directly or indirectly, the Government recovers the cost in the form of either service charges or increased revenue yields to the Treasury.

The Federal Government promotes improvements in agricultural methods. It provides many services to private enterprise that could not be organized except by Government. The Bureau of Standards, for example, furnishes basic scientific data. The Weather Bureau supplies information used by thousands of farmers and business concerns and has a rapidly developing field of work in aviation weather reporting. Maps and charts, as well as lighthouses, beacons, and other physical aids to navigation, are supplied by the Federal Government. Many kinds of statistical reports, required by American business, are also provided.

Since 1939, our complex system for the production of goods and services has grown so much that more services than ever are required from the Government. We cannot risk retarding our growth by lack of roads, electric power, air-navigation facilities, engineering data, maps, education, surveys of resources, weather reports, protection against disease, or any other necessary instrument of progress. There is a multitude of Government activities which the whole Nation takes for granted and on which our prosperity depends.

Let me now review briefly the appropriation side of the Budget.

This Budget recommends appropriations of 31.3 billion dollars for the fiscal year 1948 under existing and proposed legislation. It

recommends that authority of 1.5 billion dollars be granted certain agencies to contract for services and supplies, such as aircraft and construction. Payments under such authority will be financed from appropriations to be made in subsequent years.

The expenditures for 1948 still reflect a portion of the cost of our tremendous war program for which appropriations were made in previous years. They also reflect certain large international commitments likewise previously authorized. These two factors in large measure explain why estimated expenditures for 1948 are so much more than the appropriations recommended for that year.

Existing appropriations available for obligation in 1948 and subsequent years are again under review. As these appropriations become unnecessary, their withdrawal will be recommended to the Congress.

The Federal Government, as shown by the size of its Budget, has far greater obligations than at any time before the war. Although the Budget reflects the urgent need for rigorous economy in the execution of every program, expenditures are inevitably large. The American people surely will not shirk their new responsibilities at home and abroad. They will supply the necessary funds to meet these responsibilities.

RECEIPTS

As previously indicated, I cannot recommend tax reduction. The responsibilities of the Federal Government cannot be fully met in the fiscal year 1948 at a lower cost than here indicated. Even if the cost were less it would be desirable in our present economic situation to maintain revenues in order to make a start toward the repayment of the national debt. At the present time, in my judgment, high taxes contribute to the welfare and security of the country.

Under the wartime tax system, millions of taxpayers with small incomes are called upon to pay high taxes. When the time comes for taxes to be reduced, these taxpayers will have a high priority among the claimants for tax relief.

I have recommended that the war excise-tax rates due to expire July 1, 1947, be continued. When the time comes for excise-tax revision, the Congress should review the entire group of excise taxes rather than concentrate attention on those that were imposed or increased during the war.

Our long-run tax program must be designed to maintain purchasing power and provide incentives for a high level of production.

In the corporation section of this Message, legislation is recommended which will require return to the Treasury as miscellaneous receipts of certain capital funds totaling 379 million dollars.

I also recommend that the Congress reconsider the extent to which fees should be charged for services rendered by the Federal Government. While it is not sound public policy to charge for all services of the Federal Government on a full cost basis, and many services should be provided free, the Government should receive adequate compensation for certain services primarily of direct benefit to limited groups. For example, I believe that a reasonable share of the cost to the Federal Government for providing specialized transportation facilities, such as airways, should be recovered.

BUDGET RECEIPTS

[Fiscal years. In millions]

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Direct taxes on individuals.....	\$19,008	\$18,637	\$19,120
Direct taxes on corporations.....	12,906	9,227	8,270
Excise taxes.....	6,696	7,283	6,118
Employment taxes.....	1,714	1,955	2,694
Customs.....	435	496	517
Miscellaneous receipts:			
Present law.....	3,480	3,987	2,620
Proposed legislation.....			379
Total receipts.....	44,259	41,585	39,717
Less net appropriation to old-age and survivors insurance trust fund.....	1,201	1,355	1,987
Budget receipts.....	43,038	40,230	37,730
Proposed continuation of war excise rates (not included in Budget receipts).....		37	1,130

Receipts from direct taxes on individuals are estimated to decrease from the fiscal year 1946 to 1947 because of the lower effective individual income tax rates in the Revenue Act of 1945, and to increase from the fiscal year 1947 to 1948 because of higher incomes. Direct taxes on corporations decline in the fiscal year 1947 and further in 1948 largely because of repeal of the excess-profits tax.

The excise-tax estimates increase in 1947 because of increased consumer demand and increased production, and decline under present law in 1948 because of the expiration of the war tax rates of the Revenue Act of 1943. The employment-tax estimates show increases

in both fiscal years, due in 1947 mostly to larger pay rolls, and in 1948 mostly to increases in rates as provided by law. Miscellaneous receipts increase in 1947 over 1946 largely because of increased receipts from disposition of surplus property and decline in 1948 largely because of a decline in surplus-property receipts.

BORROWING AND THE PUBLIC DEBT

The public debt reached a peak last February at 279 billion dollars. During the remainder of the calendar year, the debt was reduced by over 20 billion dollars and stood near 259 billion dollars at the end of December. Most of the securities retired were held by banks. This reduction was accomplished by drawing down the Treasury cash balance to a level more in line with peacetime requirements.

We propose to continue the sale of savings bonds. The proceeds will be available to redeem marketable securities—particularly those held by the banking system. It is important that every citizen in a position to do so help to maintain a sound economic situation by purchasing and holding United States savings bonds.

The annual interest charge of about 5 billion dollars is less than 3 percent of our current national income. It is well within our capacity to pay, particularly if we keep up a high volume of national production. The best method of keeping down the burden of the debt is to maintain prosperity. A single year of depression can lay more burdens on the people than many years of gradual debt reduction can relieve.

Our debt-management policy is designed to hold interest rates at the present low level and to prevent undue fluctuations in the bond market. This policy has eased the financial problems of reconversion for both business and Government. The stability of the Government bond market has been a major factor in the business confidence which has been of such value in achieving full production. Low interest rates have also relieved the burden on the taxpayer. The Treasury and the Federal Reserve System will continue their effective control of interest rates.

EXPENDITURE PROGRAMS

In this year's Budget, expenditures are grouped under a new functional classification in order to present to the Congress and the people a clearer picture of the purposes for which Federal funds are spent. To facilitate comparison, figures for previous years are also

given on the new basis. The new classification is described in detail in part IV of this Budget.

BUDGET EXPENDITURES BY MAJOR PROGRAMS

[Fiscal years. In millions]

Program	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
National defense	\$45,012	\$14,726	\$11,256	\$9,493
International affairs and finance	1,464	6,394	3,510	1,169
Veterans' services and benefits	4,414	7,601	7,343	7,009
Social welfare, health, and security	1,113	1,570	1,654	1,877
Housing and community facilities	—180	544	539	179
Education and general research	88	71	88	85
Agriculture and agricultural resources	752	1,117	1,381	824
Natural resources	257	728	1,101	779
Transportation and communication	824	965	1,530	1,196
Finance, commerce, and industry	30	83	425	116
Labor	104	124	118	118
General government	972	1,545	1,492	1,541
Interest on the public debt	4,748	4,930	5,000	5,000
Refunds of receipts	3,119	2,155	2,065	2,065
Reserve for contingencies		10	25	25
Adjustment to daily Treasury statement basis	997			
Total	63,714	42,523	37,528	31,276
From—				
General and special accounts	\$65,019	\$42,698	\$36,699	\$31,276
Corporation accounts	—1,305	—175	829	
Total	63,714	42,523	37,528	31,276

The Budget classifications and Budget totals reflect all transactions in the general and special accounts and the excess of expenditures over receipts of wholly owned Government corporations. For the first time, the net expenditures of wholly owned corporations are classified on a functional basis. The Budget totals do not include the operations of trust accounts. However, such transactions, when significant, are discussed in connection with the various Budget programs.

NATIONAL DEFENSE

Expenditures for "National defense" remain by far the largest category in the Budget. The cost of maintaining the military, air, and naval forces necessary in the fiscal year 1948 will be high. The present defense establishment requires larger forces, more complex mechanized equipment, more intensive use of equipment, and more extensive developmental activity than before the war.

However, in the fiscal year 1948 these expenditures will be but one-eighth of the outlays in the peak wartime fiscal year, 1945. This drastic cut reflects a corresponding reduction in the size of the armed forces. Outlays for munitions have been reduced even more.

Despite these reductions, our defense establishment will not have fallen to its ultimate peacetime level by the end of the fiscal year 1948. We still have large responsibilities arising out of the war. Military occupation in Europe and the Far East must continue. The lines of communication and supporting installations for the occupation forces must be maintained. Recruits must be trained as replacements.

The high cost of our defense establishments requires that the program be operated with the utmost efficiency. In the estimates for 1948 emphasis has been placed on eliminating as much duplication and overlapping in activities as is possible under present conditions. In my State of the Union Message I have again urged establishment of a single department of national defense. This is an important step in the search for economy and efficiency in organization and administration of the armed services.

I recently appointed an advisory commission to study the need for a universal training program. We still have available from the war much of the equipment and installations which will be needed for such a program. The program, after it has been worked out and approved, will still require considerable time to get under way. Estimates for it have, therefore, not been included in this Budget. Since plans are not complete for the training program, a small amount has been included in the Budget to cover the cost of induction machinery whenever provision is made for it.

NATIONAL DEFENSE

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Military defense:				
Military.....	\$24,846	\$6,741	\$6,658	\$5,942
Atomic energy.....	430	179		
Naval defense.....	16,763	5,588	4,423	3,540
Terminal leave for enlisted personnel.....		1,900	250	
Activities supporting defense:				
Lend-lease (excluding War and Navy Departments):				
Treasury Department.....	672	333	34	
Maritime Commission and War Shipping Administration.....	1,045	411		
Agriculture Department.....	1,003	5		
Other.....	45	35		
Stock piles of strategic and critical materials:				
Treasury Department.....		177	243	
Reconstruction Finance Corporation.....		-87	-210	
Reconstruction Finance Corporation (other).....	-53	-337	-121	
War Shipping Administration (other).....	187	-250	-34	
Other.....	74	30	13	10
Total.....	45,012	* 14,726	11,256	9,493
From—				
General and special accounts.....	\$45,006	* \$15,149	\$11,587	\$9,493
Corporation accounts.....	-53	-424	-331	
Total.....	45,012	* 14,726	11,256	9,493

* Excludes disbursements of approximately 1,500 million dollars for the War Department and 250 million dollars for the Navy Department which have appeared as Budget expenditures in previous years.

Expenditures.—"National defense," as used in this Budget, is much less inclusive than the category used last year. For example, War Department expenditures of 645 million dollars in 1948 for supplies to and administration of occupied areas (other than Army pay, subsistence, and related items) are now in "International affairs and finance." Likewise, expenditures for the atomic energy activities of the Manhattan District project beginning January 1, 1947, when the Atomic Energy Commission took control, are shown in "Natural resources." For the fiscal year 1946 and the first 6 months of the fiscal year 1947 this program remains in "National defense."

The level of expenditures for "National defense" in 1947 would have been 1.7 billion dollars higher, and the reduction from 1947 to 1948 correspondingly greater, except for certain adjustments—1.5 billion dollars in War Department accounts and 250 million dollars in Navy accounts. Some funds withdrawn from the Treasury in 1946 and earlier years, and reported as expenditures at the time, were not used until 1947. Also some expenditures by the War Department in 1947 were offset by credits from funds which had accumulated in trust accounts during the war.

The expenditure estimate of 11.1 billion dollars in 1948 for the Army and Navy for military purposes reflects the reductions from the current fiscal year in the number of military personnel and in war-liquidation outlays—such as mustering-out payments (reduced by 370 million dollars), contract termination (700 million dollars), and surplus property handling. On the other side, the estimate reflects greater procurement in the fiscal year 1948, as war inventories cease to be available to supply current needs.

The estimated expenditures of 6.7 billion dollars for the War Department in the fiscal year 1948 include 132 million dollars for public works under supplemental legislation. The Navy expenditures of 4.4 billion dollars also include 77 million dollars for ship construction and public works under supplemental legislation. In both instances the objective is to return to the peacetime procedure of obtaining specific legislative authority for these programs.

Taken together, the War and Navy Department expenditures estimated for the fiscal year 1948 provide for an average military strength of 1,641,000 men and officers. Of this, Army strength is projected at 1,070,000 throughout the year; Navy and Marine strength will begin the year at 598,000 and average 571,000. These figures compare with an average strength in the fiscal year 1947 of 2,108,000. Pay, subsistence, travel, welfare, training, clothing, and medical expenditures for military personnel are estimated at 5.2 billion dollars in the fiscal year 1948, as against 6.7 billion dollars in the current year. Average annual costs per man for these purposes—about 3,100 dollars in 1948—have increased markedly since VJ-day. Fully 45 percent of Army and Navy expenditures in 1948 are in this category.

Expenditures by the War and Navy Departments for all other military purposes are estimated at 5.9 billion dollars in the fiscal year 1948. This sum covers procurement, research and development, construction, operation and maintenance, and citizen-reserve activities. The estimates for 1948 contemplate proceeding with construction projects of highest priority at overseas bases and in the continental

United States, and limiting procurement to those items essential for the current operation, maintenance, and training of the military forces, except for aircraft and limited quantities of newly developed items.

Effective defense under modern conditions requires us to push ahead in scientific and technological fields. Toward this end, expenditures for research and development by the Army and Navy are projected at 530 million dollars in the fiscal year 1948—slightly above their 1947 rate. Similarly, we must keep alive the knowledge of military skills among our citizens. To provide for an orderly expansion of citizen-reserve organizations, expenditures of 308 million dollars are projected in 1948—about two-thirds more than the outlays in the current fiscal year when these programs are getting under way. The reserve organizations of the Army will still be below planned strength at the end of 1948.

The bulk of the terminated Army and Navy contracts has already been settled, with creditable dispatch. For all agencies, total commitments canceled on 318,000 prime contracts exceed 65 billion dollars. After deducting credits due the Government, total payments to contractors under the entire program are estimated at about 6.5 billion dollars. Of this total, about three-fourths of a billion dollars remained for payment at the beginning of the fiscal year 1947. Most of this has now been paid in final settlements or in advances pending settlement.

Applications for terminal-leave payments to enlisted military personnel have been smaller than expected. It is now estimated that 1.9 billion dollars will be paid in 1947 and only 250 million dollars in 1948.

Lend-lease expenditures in the fiscal year 1947 from funds appropriated to the President are largely interappropriation adjustments and payments for articles procured and services rendered in previous years. In 1948 there will be very small expenditures—all for closing out the program.

Except for some military aid to China and minor items, lend-lease was terminated after VJ-day. Since then, lend-lease goods valued at over 1 billion dollars have been sold to foreign countries on a cash or credit basis. Much progress has been made in effecting settlements with the countries which received about 50 billion dollars of lend-lease aid and extended almost 8 billion dollars of reciprocal aid. Final settlements have now been negotiated with the United Kingdom, Australia, New Zealand, India, France, Belgium, and Turkey,

and discussions with the Netherlands, Norway, and the Union of South Africa are nearing completion.

The military program for stock piling of strategic materials has been reviewed carefully to minimize interference with business requirements. New stock piling is estimated at 90 million dollars in the fiscal year 1947 and 33 million dollars in 1948. In addition, excess metals and materials, amounting to 87 million dollars this year and 210 million dollars in the fiscal year 1948, will be transferred from Reconstruction Finance Corporation stocks to the Treasury military stock pile. Apart from stock piles transferred to the Treasury, the receipts of the Reconstruction Finance Corporation in its war activities reflect largely the rental and disposal of excess war plants, together with the sale of metals, minerals, and other commodities to the public.

Appropriations.—To finance the expenditure program outlined above, appropriations of 9.5 billion dollars and new contract authorizations of 541 million dollars will be necessary in the fiscal year 1948. These totals include 262 million dollars of supplemental appropriations and 91 million dollars of contract authorizations under legislation shortly to be submitted. The new appropriations needed in 1948 are about 2 billion dollars lower than the estimated expenditures, which include provision for payment of substantial amounts of unliquidated obligations of prior years.

INTERNATIONAL AFFAIRS AND FINANCE

The budget for our international program is designed to contribute to a peaceful world and a stable world economy. We have definite responsibilities to our wartime allies and in occupied countries. Our international lending program is an essential part of our efforts to achieve a world economy in which private trade will flourish.

The period when large-scale general relief is required for our allies is almost over. With the termination of the United Nations Relief and Rehabilitation Administration, there will remain, however, the urgent question of refugees and displaced persons. I urge the Congress to provide adequate support for the International Refugee Organization, now in process of being formed under the United Nations. It is also necessary that we provide a modest relief program for a few countries which are still in desperate straits. I recommend that the Congress speedily enact legislation to authorize these expenditures for which I am making provision in this Budget. In

addition, I recommend that the Congress authorize participation in the World Health Organization and the proposed International Trade Organization and have included the small amounts needed for their support.

INTERNATIONAL AFFAIRS AND FINANCE

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Reconstruction and stabilization:				
Subscriptions to International Fund and Bank.....	\$159	\$1,426		
Treasury loan to United Kingdom.....		1,500	\$1,200	
Reconstruction Finance Corporation loans to United Kingdom.....	-39	-39	-40	
Export-Import Bank loans.....	464	1,025	730	
Aid to China.....	120			
U. S. Commercial Company.....	-118	20		
Foreign relief:				
United Nations Relief and Rehabilitation Administration.....	743	1,515	305	
War Department (occupied countries).....		556	645	\$725
Other.....	4	3		
Philippine-aid program.....	28	105	137	144
Membership in international organizations.....	2	15	18	18
Foreign relations:				
State Department.....	81	140	173	197
Other.....	20	12	15	9
Proposed legislation.....		116	326	76
Total.....	1,464	6,394	3,510	1,169
From—				
General and special accounts:				
Purchase of capital stock in Export-Import Bank.....	\$674	\$325		
Philippine-aid program.....	28	30	\$137	\$144
Other.....	1,129	5,283	2,683	1,025
Corporation accounts:				
Issuance of Export-Import Bank capital stock.....	-674	-325		
Export-Import Bank loans.....	464	1,025	730	
Reconstruction Finance Corporation loan to Philippines.....		75		
Other.....	-157	-19	-40	
Total.....	1,464	6,394	3,510	1,169

Expenditures.—The sharp decline in total expenditures in the fiscal year 1948 is due chiefly to the fact that in 1947 we shall complete our payment to the International Monetary Fund and our basic cash subscription to the International Bank for Reconstruction and Development. Further liabilities to the International Bank will arise only if we are called upon, within the limits of our total subscription, to join with other countries in making good any defaults by borrowers from the Bank.

More than half of our expenditures in the international field in the fiscal year 1948 will be loans for reconstruction or trade expansion. Disbursements will be predominantly under existing commitments. By the end of the fiscal year 1948 we shall have discharged about three-fourths of our commitments under our loan agreement with Britain. Since the International Bank is now ready for business, new authorizations for reconstruction loans by the Export-Import Bank are being sharply curtailed. In the future, the Export-Import Bank will be primarily concerned with loans to finance United States trade and small developmental loans in which we have a special interest. Outlays by the Export-Import Bank in the fiscal years 1946 and 1947 have been financed to a considerable extent by the sale of capital stock to the Treasury. Since the Treasury subscription is now complete, future net outlays will be financed entirely by sale of notes to the Treasury.

The existing appropriation for United Nations Relief and Rehabilitation Administration expires at the end of the current fiscal year. Estimated expenditures in 1948 are entirely to wind up the program.

During the fiscal year 1948, the War Department will incur expenditures for administration and relief in Germany, Japan, Korea, and the Ryukyus and for administration in Austria. We must continue to provide subsistence to prevent disease, hunger, and unrest, and to provide proper administration, if these lands are eventually to become democratic and self-supporting. Moreover, shipments of food and other supplies are required to maintain the working efficiency of the populations and to stimulate production. Resulting increases in exports from these areas will furnish a growing source of funds to pay for necessary imports and thus help eliminate the need for financial assistance.

The recent agreement for economic unification of the British and United States zones in Germany will increase exports from those zones and help to make them self-sufficient by the end of the calendar year 1949. All costs incurred for the support of the German economy are

to be repaid out of future German exports as quickly as recovery permits.

An important contribution to the economic revival of the occupied areas is being made by Federal agencies such as the U. S. Commercial Company in temporarily financing exports from these areas. Net dollar proceeds are currently being used primarily to purchase raw materials and equipment needed for a further expansion of exports in order to hasten the time when the occupied areas will become fully self-supporting. To aid in this program, I urge that the Congress authorize the U. S. Commercial Company to continue operations beyond June 30, 1947, the present expiration date.

Aid for the Philippine Republic includes assistance in rebuilding its economy, payments to fulfill our pledge to compensate partially for war damage, and maintenance of training programs for Philippine citizens. The 1947 total includes a Reconstruction Finance Corporation loan of 75 million dollars for aid in financing the current budget of the Republic.

Estimated expenditures of 18 million dollars for our membership in international organizations consist primarily of our share of the administrative budgets of the United Nations and its affiliated specialized organizations. In view of the immense tasks we have entrusted to the international organizations, this is a modest sum. Our contribution to the International Refugee Organization and funds for additional relief are included under proposed legislation.

Expenditures by the State Department are expected to increase in the fiscal year 1948. It is of utmost importance that the Department be equipped with sufficient funds and an adequate staff to make its maximum contribution to international peace. In 1948 there will be an increase of expenditures to carry on the improved Foreign Service program authorized under the Foreign Service Act of 1946. The Budget estimate for the Foreign Service buildings fund provides for the purchase of real property obtained by the Office of the Foreign Liquidation Commissioner in lend-lease and surplus property settlement agreements with other nations. Payment for these properties by the State Department increases miscellaneous receipts of the Treasury by a corresponding amount.

Appropriations.—Appropriations for the fiscal year 1948 total 1,169 million dollars, mainly for the administration and relief of occupied countries and for various State Department programs. Funds for loans by the Export-Import Bank in the fiscal year 1948 will be obtained under its current borrowing authority. Advances to the United Kingdom will be made under the existing authorization.

The appropriations total includes 11 million dollars of anticipated supplementals for the State Department and 76 million dollars for proposed legislation.

VETERANS' SERVICES AND BENEFITS

The Servicemen's Readjustment Act provides education and training benefits, unemployment and self-employment allowances, and loan guarantees. National service life insurance is an additional tangible benefit. For those who suffered disabilities, the best of medical care is provided. Pension rates for disabled veterans and for dependents of veterans were increased by the last Congress. In addition to the veterans' program, our servicemen have been assisted in resuming civilian life by mustering-out payments and terminal-leave payments.

Since the main purpose of our veterans' program is to reestablish former servicemen in civilian life, we must carefully avoid types of assistance which would encourage, or unnecessarily prolong, dependence upon Government subsidy. Any other policy would not only put an intolerable burden upon the taxpayer, but would be a great disservice to veterans themselves.

Although some amendments to veterans' legislation may still be required, no major new programs of assistance appear necessary. The job is now primarily one of effective administration. The Veterans' Administration has made great progress in establishing machinery that will administer this comprehensive program with speed and equity.

VETERANS' SERVICES AND BENEFITS

General and special accounts

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Readjustment benefits, Veterans' Administration.....	\$1,350	\$3,467	\$3,462	\$3,484
Pensions, Veterans' Administration	1,261	2,165	2,492	2,492
Insurance, Veterans' Administration	1,395	979	73	73
Hospitals, other services, and administrative costs:				
Construction:				
Veterans' Administration	27	37	84	43
Federal Works Agency		40	50	25
War Department		37	290	.....
Current expenses:				
Veterans' Administration	377	870	890	892
Federal Works Agency	3	6	1	.....
War Department			1	1
Total	4,414	7,601	7,343	7,009

Expenditures.—The readjustment benefits program as a whole will continue in 1948 at its present level, as reductions in unemployment allowances will be offset by increases in education and loan-guarantee expenditures. These estimates assume continuing prosperity and present legislation.

In the fiscal year 1947, almost 1,100,000 veterans, on the average, are drawing unemployment allowances and more than 200,000 are receiving self-employment allowances, at a time when total unemployment in the United States is less than 2,500,000. The turn-over on the allowance rolls has been rapid. Almost one-half of the 14,000,000 discharged from the services have already drawn unemployment or self-employment allowances. In recent months tightened administration and a more positive job-placement program by the employment service have contributed to a reduction in the numbers on the allowance rolls. In the fiscal year 1948 it is expected that about 900,000 veterans on the average will receive nearly one billion dollars in these allowances.

On the average 2,000,000 veterans are receiving education and training benefits in the fiscal year 1947. In 1948 possibly 2,100,000 will participate at a cost of over 2.3 billion dollars. We have had to meet an acute situation with respect to educational and housing facilities in universities, colleges, and schools throughout the country. In the fiscal year 1948 the Federal Works Agency will largely complete the conversion of war surplus facilities for educational purposes.

The number of trainees receiving on-the-job training has increased sharply to over 600,000. To guard against misuse of public funds, the Congress, in its last session, wisely provided limitations on subsistence allowances to veterans whose earnings exceed fixed monthly amounts and also clarified the standards to be used by the States in approving training establishments. Such limitations on subsistence allowances are essential to assure equity for veterans and taxpayers alike.

Amendments liberalizing the loan-guarantee program have brought a sharp increase in the number of loans guaranteed and in the average size of the guarantee. During the fiscal year 1947, new loans will be guaranteed for 750,000 veterans; in 1948, for possibly 1,000,000. Roughly, 90 percent of these loans are made to finance home purchases by veterans. Expenditures in 1948 will be somewhat higher than in 1947—just over 100 million dollars for payment of the first year's interest on the guaranteed portion of the loan and for losses which are still relatively small.

Pension payments to disabled veterans and to dependents of veterans rose sharply from 1946 to 1947, as claims arising in World War II were granted. The increase in 1947 expenditures also reflects the 20 percent rise in pension rates approved by the last session of the Congress. Estimated expenditures of 2.5 billion dollars for pensions in 1948 include about 150 million dollars for subsistence allowances to disabled trainees and students. An average of 3,150,000 individuals will receive pensions and compensation in 1948—50 percent more than in 1946. This program will continue to increase for years to come.

Expenditures for insurance, which are mostly transfers to the national service life insurance trust fund, will decline sharply in 1948 with a corresponding decline in the trust fund accumulations. The total cost to the Government for servicemen's insurance in World War II will approach 3.7 billion dollars by the end of 1948 with small additional costs to come later.

VETERANS' SERVICES AND BENEFITS

Trust accounts

[Fiscal years. In millions]

Item	Actual, 1946	Estimate, 1947	Estimate, 1948
Receipts:			
Transfers from general and special accounts.....	\$1,382	\$974	\$53
Premiums, interest, and other.....	1,055	641	653
Expenditures for benefits, refunds, and other (deduct).....	340	298	371
Net accumulation.....	2,127	1,317	335

The most extensive hospital and domiciliary construction program in the history of this Nation is now under way. The construction of veterans' hospitals and domiciliary facilities now authorized and recommended for authorization aggregates 1 billion dollars. Such construction, chiefly under the direction of the Corps of Engineers, will continue to increase in the fiscal year 1948. Less than half of the total program, however, will be completed by the end of that year.

In the fiscal year 1948 the operating and general administration expenses for veterans' programs as a whole will be somewhat higher than in the present year, chiefly because of the expansion of hospital facilities and improvement of medical care.

General administrative expenses for programs other than hospital and medical care are estimated in 1948 at about the 1947 level. The number of veterans participating in the readjustment, pension, and

insurance programs will be higher, but the work load will fall as the number of entrants drops off.

The Administrator of Veterans' Affairs is carrying out a decentralization program aimed at attaining more effective administration through more direct contact with veterans in their communities.

Appropriations.—For these veterans' programs, this Budget recommends appropriations of 7,009 million dollars and contract authorizations of 220 million dollars to cover obligations to be incurred in the fiscal year 1948.

SOCIAL WELFARE, HEALTH, AND SECURITY

In spite of the achievements of the past 11 years in promoting the health, welfare, and social security of the American people, much remains to be done. Our present program affords but partial protection against the major causes of insecurity; large segments of the population are excluded from its benefits. We have not yet done enough to secure good health for the Nation.

The Federal Security Agency has recently been given broader jurisdiction over the social-welfare activities of the Government. As previously recommended, I favor creating a well integrated, yet flexible, Cabinet department of health, education, and social security to supersede this agency.

I hope that the studies already undertaken by congressional committees will result in the prompt expansion and integration of the present social-security system. There is, for example, serious need to correct inequalities between States in public assistance payments and to extend the scope of Federal aid to include general assistance programs. The temporary increase in Federal grants for public assistance enacted in the last session of Congress will expire December 31, 1947; the Congress should now consider permanent legislation in this field. The estimated expenditures for the fiscal year 1948 include provision for such legislation.

The old-age and survivors insurance system at present leaves out 40 percent of those who earn their living. Even greater numbers are outside the unemployment compensation program. It is unjust to deny these agricultural workers, public employees, and other excluded groups the protection of social insurance. The system should be extended to cover them. At the same time, retirement benefits for the aged should be liberalized to reduce the necessity for piecing out insurance benefits with public-assistance payments.

Recent legislation for hospital construction, for increased activities in mental health, and for expanded maternal and child-health services are substantial achievements toward improving the substandard health level of a large part of the population. But the major problem of financing health care still persists. Therefore, I again urge the Congress to enact a health-insurance program which will make adequate medical care available to everyone and provide protection against the economic hardships of sickness. Such a program should be almost entirely self-financing through pay-roll contributions.

SOCIAL WELFARE, HEALTH, AND SECURITY

General and special accounts

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Unemployment and accident compensation:				
Federal Security Agency.....	\$75	\$74	\$72	\$72
Railroad Retirement Board.....	13	14	15	13
Retirement and dependency insurance:				
Railroad Retirement Board.....	294	507	487	601
Federal Security Agency and other.....	24	4	4	4
Assistance to aged and other special groups.....	436	702	720	727
Promotion of public health:				
Federal Security Agency.....	169	155	164	198
Federal Works Agency, Interior and War Departments.....	10	12	17	15
Crime control and correction.....	78	81	85	75
Other.....	13	18	16	8
Proposed legislation.....			74	74
Total.....	1,113	1,570	e 1,654	1,877

Expenditures.—A large part of the social-insurance program is financed through trust-account operations which are not included in Budget expenditures. Pay-roll taxes collected by the States to finance unemployment compensation are deposited directly in a Federal trust account. The proceeds of Federal pay-roll taxes to cover old-age and survivors insurance are deducted from the receipts side of the Budget and do not appear as Budget expenditures. For the railroad retirement system, however, the pay-roll tax receipts are included in net Budget receipts and the amounts transferred to the trust account appear in Budget expenditures. Similarly, the Government contribution to the

Federal employees' retirement funds is a transfer included in Budget expenditures.

SOCIAL WELFARE, HEALTH, AND SECURITY

Trust accounts

[Fiscal years. In millions]

Fund and item	Actual, 1946	Estimate, 1947	Estimate, 1948
Unemployment trust fund:			
Receipts:			
Deposits by States.....	\$1,010	\$977	\$1,124
Railroad unemployment taxes.....	116	129	114
Transfers from general and special accounts.....	10	9	9
Withdrawals (deduct):			
State benefit payments.....	1,123	800	700
Railroad unemployment benefit payments.....	17	36	49
Net accumulation.....	-9	279	498
Federal old-age and survivors insurance trust fund:			
Net appropriation from general fund receipts.....			
Benefit payments and administrative expenses (deduct).....	1,201	1,355	1,987
Net accumulation.....	321	436	543
Net accumulation.....	880	919	1,444
Railroad retirement account:			
Transfers from general and special accounts.....			
Benefit payments (deduct).....	292	502	481
Net accumulation.....	152	198	270
Net accumulation.....	140	304	211
Federal employees' retirement funds:			
Receipts:			
Transfers from general and special accounts (from general government).....	247	223	246
Deductions from salaries and other income.....	280	228	182
Annuities and refunds paid (deduct).....	266	244	168
Net accumulation.....	261	207	260

Trust fund withdrawals by the States to pay unemployment benefits depend not only on the number of unemployed in covered employment, but also on the rate of turn-over. Budget expenditures for unemployment and accident compensation are mainly Federal grants to the States for administrative expenses of unemployment compensation. With high employment, accumulations in the trust fund will continue and administrative expenses will remain low.

Withdrawals from the trust fund for old-age and survivors insurance will continue to increase over a long period. As the program matures,

the number of beneficiaries and the average benefit will gradually rise. A large estimated increase in receipts of this fund in the fiscal year 1948 is based on the assumption that the employment tax will rise from the present 2 percent rate on employers and employees to 5 percent on January 1, 1948, in accordance with present law.

Estimates for Budget expenditures for retirement and dependency insurance reflect the action of the last Congress in broadening the Railroad Retirement Act by adding survivors insurance and liberalizing benefits. Employer and employee tax rates were increased, resulting in larger payments to the trust account. These payments, which vary according to the railroad-pay-roll level, are expected to continue high. The major part of administrative expenses for old-age and survivors insurance is now paid directly from the old-age and survivors insurance trust fund and is therefore not included in Budget expenditures after the fiscal year 1946; this change is responsible for a sharp drop in the Budget item for the Federal Security Agency for retirement and dependency insurance.

Federal payments for assistance to the aged and other special groups are expected to increase in the fiscal year 1948 because of a continuing long-term rise in benefit levels and case loads. A sharp rise in the expenditures in the fiscal year 1947 results from the higher public assistance benefits under temporary legislation and the inclusion of the school-lunch program in this category beginning this year.

Expenditures for promotion of public health are estimated slightly higher than in the current year. Although the total for the fiscal year 1948 includes expanded research and State-aid programs, including the Federal-State hospital program, these additions are largely offset by reductions of 24 million dollars owing to termination of the nurses' training program and of the maternity and infant-care program for families of servicemen.

Appropriations.—For the fiscal year 1948 the Budget includes appropriations of 1,877 million dollars, of which 74 million dollars are for proposed legislation. The recommended appropriation for the Railroad Retirement Board for the fiscal year 1948 exceeds the estimated expenditures to permit transfer to the trust account of taxes and income from 1947 and previous years; this transfer will take effect in the current fiscal year. The recommended appropriation for the hospital construction program is greater than the estimated expenditures because the program is just getting under way.

HOUSING AND COMMUNITY FACILITIES

I have urged the Congress to enact the essential features of the general housing bill which was passed by the Senate last year. The most urgent immediate requirements are for incentives and aids to private lenders and builders to provide lower cost housing, especially rental housing, for assistance to local communities in their programs for urban redevelopment and low-rent housing, and for a permanent agency to supervise the major housing activities of the Federal Government.

HOUSING AND COMMUNITY FACILITIES

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Aids to private housing:				
Home Owners' Loan Corporation.....	-\$275	-\$245	-\$210	.....
Mortgage purchases (Reconstruction Finance Corporation).....	-45	233	443	.....
Premium payments (Reconstruction Finance Corporation).....	2	60		.....
Federal Housing Administration and other.....	-13	19	17	.....
Public housing programs:				
Veterans' re-use (Federal Public Housing Authority).....	29	369	30	\$8
War housing (Federal Public Hous- ing Authority and other).....	34	29	135	142
Low-rent and other (Federal Public Housing Authority).....	14	-10	18	8
Other housing services: Housing Expe- ditor, and Administrator, National Housing Agency.....	3	11	13	12
Provision of community facilities:				
Federal Works Agency.....	68	53	35	4
Reconstruction Finance Corporation and other.....	3	25	41	.....
Proposed legislation.....			14	5
Total.....	-180	544	539	179
From—				
General and special accounts.....	\$158	\$526	\$225	\$179
Corporation accounts.....	-337	18	314	.....
Total.....	-180	544	539	179

Expenditures.—In our housing program we shall continue to rely primarily upon private housing construction. During the past year, with the assistance of many public and private agencies, we have succeeded in securing a rapid expansion in the supply of building materials available for construction of veterans' housing. With the increased materials flow now evident, emphasis in the coming year will be focused on a few key materials, on acceleration of programs for recruitment and training of labor, and on provision of ample financing facilities for builders and prefabricators, as well as veterans and other purchasers. Particular attention will be given to measures to expand construction of rental housing. Many of these operations to aid private housing construction are reflected in expenditures of the Office of Temporary Controls, the Department of Labor, the Veterans' Administration, and the Reconstruction Finance Corporation, as part of programs classified elsewhere.

The programs of the Federal Housing Administration and the Federal Home Loan Bank Administration involve relatively small net expenditures, but are of major importance in stimulating private construction. In the fiscal year 1948 the Federal Housing Administration expects to guarantee loans on 325,000 homes and apartments, most of them for new construction. During the same period savings and loan associations which are members of the Federal Home Loan Bank System will make an estimated 300,000 loans for financing new homes.

From an expenditure standpoint, the chief aids to private housing in the fiscal year 1948 will be provided by Reconstruction Finance Corporation purchases of mortgages guaranteed by the Veterans' Administration and the Federal Housing Administration. In the fiscal year 1948, purchases of veterans' home loans are expected to account for the great bulk of all mortgages purchased by the Reconstruction Finance Corporation. With the rapid rise in guaranteed loans to veterans (see "Veterans' services and benefits"), the Federal Government has recognized that its responsibility to the veterans can be realized only by assuring private financial institutions the same ready market for these obligations that they already possess for mortgages insured by the Federal Housing Administration. The lending institutions in turn have a responsibility to make sure that their loans will benefit the veterans and will not burden them with impossible future obligations.

Reconstruction Finance Corporation funds have also been employed to make premium payments to increase the supply of critically scarce building materials. In view of the rapid expansion in output and the

decontrol of prices, it appears that these programs can be terminated before the close of the current fiscal year.

The repayment of Home Owners' Loan Corporation loans will taper off in 1948 as its outstanding loans shrink. With its profits in recent years, we can now safely predict that this Corporation—which refinanced the loans of more than a million distressed borrowers during the depression—will liquidate without any loss to the Federal Government.

Expenditures on public housing programs are now concentrated almost entirely on liquidation of war housing activities and provision of emergency housing units for war veterans. Conversion of barracks and other types of temporary war structures—the largest expenditure item in 1947—will be substantially completed in the current year. Under this program an estimated 255,000 units are being provided for veterans and their families—more than half for veterans in educational institutions.

The continued housing shortage in many industrial areas has made it necessary for the Government to continue operating many temporary war housing units longer than previously expected. More than half of these units are occupied by veterans and servicemen. Expenditures in the fiscal year 1948 for management and disposition of war housing show an apparent increase primarily because receipts from the program are now deposited in miscellaneous receipts, rather than credited against expenditures. Payments of \$5 million dollars also are forecast to transfer previous net receipts from rentals and sales into the general receipts of the Treasury. If allowance is made for these transfers and nonrecurring net receipts of 64 million dollars in 1947 from liquidation of the Defense Homes Corporation, program expenditures for war housing will decline substantially in 1948 from 1947 levels.

Receipts from the low-rent housing program will temporarily exceed expenditures in the current fiscal year because of anticipated repayments of loans by local housing authorities. Annual contributions to local housing authorities required by previous contracts will rise gradually as wartime tenants are replaced by low-income occupants.

Expenditures of the Federal Works Agency for defense public works will be virtually completed in the fiscal year 1948. Disbursements to localities for detailed planning of local public works will be limited to previous commitments under existing legislation.

On the other hand, disbursements on Reconstruction Finance Corporation loans to local agencies for construction of self-liquidating projects will be increased as materials become available to resume urgently needed work. To make sure that funds are adequate for these disbursements, I request that the present 100-million-dollar limitation on Reconstruction Finance Corporation loans for these purposes be increased to 125 million dollars.

Appropriations.—Of the total of 179 million dollars in appropriations estimated for the fiscal year 1948, an estimated 150 million dollars will be from current rental and disposition receipts of the veterans' re-use and war housing programs. Most of the 1948 expenditures will be made from Corporation funds or from unexpended balances of previous appropriations.

EDUCATION AND GENERAL RESEARCH

Our generous provision for education under the veterans' program should not obscure the fact that the Federal Government has large responsibilities for the general improvement of educational opportunities throughout the country. Although the expenditure estimates for the coming fiscal year are limited to present programs, I have long been on record for basic legislation under which the Federal Government will supplement the resources of the States to assist them to equalize educational opportunities and achieve satisfactory educational standards.

The relationship of the Federal Government to higher education also demands serious consideration. The veterans' readjustment program, which compelled a rapid emergency expansion of facilities to meet immediate needs, has focused attention on this fundamental problem. A Presidential commission on higher education is studying the matter because of its great importance to the future of the Nation.

Many agencies of the Federal Government carry on research as a part of their regular programs. But we need a central agency to correlate and encourage the research activities of the country. While freedom of inquiry must be preserved, the Federal Government should accept responsibility for fostering the flow of scientific knowledge and developing scientific talent in our youth. To accomplish this, I recommend again that a National Science Foundation or its equivalent be established. The Scientific Research Board appointed in October 1946 is now making a study of the research program of the entire

Federal Government in its relation to all other research activities planned or in progress. Its report will undoubtedly be of service in establishing a proper program for the new agency. It is assumed that no additional expenditures will be required during the fiscal year 1948.

EDUCATION AND GENERAL RESEARCH

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Promotion of education:				
Office of Education, Federal Security Agency.....	\$27	\$28	\$35	\$35
Federal Works Agency.....		4	3	
Educational aid to special groups (except veterans):				
Bureau of Indian Affairs (Interior)....	11	12	12	12
Other agencies.....	2	3	6	6
Library and museum services.....	6	8	17	18
General-purpose research:				
Office of Scientific Research and Development.....	34	4		
Commerce Department.....	8	11	14	14
Other agencies.....			1	1
Total.....	88	71	88	86

Expenditures.—Federal expenditures for promotion of education, apart from the veterans' education program, now consist almost entirely of vocational grants to States, support of land-grant colleges, and general administration of the Office of Education. The Federal Works Agency will complete during the fiscal year 1948 its expenditures for the maintenance and operation of schools in war-affected communities. Corresponding expenditures prior to the current fiscal year are classified in "Housing and community facilities."

In August 1946, the Congress increased the authorization for vocational education by 15 million dollars. It is not possible at this time, however, for the State and local governments to make firm commitments on the availability of matching funds for the development of new programs of vocational education or the expansion of existing programs. Therefore, although the estimates of appropriations and expenditures for the fiscal year 1948 include an anticipated supplemental appropriation under this authorization, it may be necessary to increase the amount on the basis of later information from State

and local governments. Money for this purpose has been included in the reserve for contingencies.

Expenditures for educational aid to special groups include funds for education of Indians through the Department of the Interior and smaller amounts for assistance to the blind and the deaf and to Howard University through the Federal Security Agency. The major part of the estimated increase in expenditures is for construction of four buildings at Howard University, for which Congress has already appropriated money for drawing plans. Their construction is made urgent by the pressure of enrollment upon all existing facilities.

The increase in expenditures for library and museum services is due chiefly to the general expansion of activities of the Library of Congress.

Research is inherent in many Federal programs and consequently the bulk of such expenditures is included in the specific programs to which the research relates. The principal items of continuing expenditure for those research programs which serve several purposes or are general in character are in the Bureau of the Census, the Bureau of Standards, and the Coast and Geodetic Survey—all within the Department of Commerce. Some expansion of these activities is contemplated in the estimates for the fiscal year 1948. The Office of Scientific Research and Development, which was devoted to research in support of the war effort, will be almost completely liquidated in the fiscal year 1947.

Appropriations.—The total of appropriations for education and general research is 85 million dollars for the fiscal year 1948—3 million dollars less than the estimated expenditures. This total includes a tentative estimate of the amount which will be required under the new authorization for vocational education.

AGRICULTURE AND AGRICULTURAL RESOURCES

Because of high consumer incomes in the United States and the continuing world shortage of many foods, the demand for farm products will doubtless remain strong throughout the fiscal year 1948. Agricultural production goals for the 1947 crop year, with a few exceptions, will call for another year of maximum output.

The demand for American farm products, however, cannot be counted upon to continue indefinitely at the present high level. Under present legislation the Department of Agriculture is required to support prices of most agricultural commodities until December 31, 1948.

We must design our agricultural policies to work toward a better balance of supply with demand and so avoid excessive expenditures for price support. We should facilitate the transfer of unnecessary farm labor and resources from agriculture to industrial and other pursuits. We shall need also to devise ways of supporting farm income which will retain export markets for wheat, cotton, and tobacco, and at the same time give the American consumer the benefit of increasing efficiency in farm production.

The authority of the Commodity Credit Corporation expires on June 30, 1947. Since the Corporation now has a State charter, I am recommending that it be rechartered by act of Congress and that its present borrowing authority of 4,750 million dollars be renewed.

AGRICULTURE AND AGRICULTURAL RESOURCES

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Loan and investment programs:				
Department of Agriculture:				
Price support, supply, and purchase programs (Commodity Credit Corporation).....	-\$1,329	-\$79	\$330	-----
Other corporate transactions.....	-261	-73	-50	\$23
Farmers' Home Administration.....	30	40	154	172
Rural Electrification Administration.....	11	12	25	31
Reconstruction Finance Corporation:				
Loans to Rural Electrification Administration.....	74	200	300	-----
Other loans.....	-24	10	-17	-----
Other financial aids:				
Department of Agriculture:				
Conservation and use.....	311	352	311	202
Exportation and domestic consumption.....	75	80	66	148
Sugar Act.....	54	52	53	55
Other.....	3	5	7	9
Food subsidies (Commodity Credit Corporation and Reconstruction Finance Corporation).....	1,634	325	6	-----
Agricultural land and water resources.....	39	52	53	49
Development and improvement.....	134	139	142	135
Total.....	752	1,117	1,381	824

AGRICULTURE AND AGRICULTURAL RESOURCES—continued

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
From—				
General and special accounts:				
Postwar price support.....	\$500			
Cancellation of notes of Com- modity Credit Corporation.....		\$921	\$830	
Other.....	535	661	773	\$824
Corporation accounts:				
Postwar price support.....	-500			
Cancellation of notes of Com- modity Credit Corporation.....		-921	-830	
Other.....	217	456	608	
Total.....	752	1,117	1,381	824

Expenditures.—By the fiscal year 1948 the program of the Commodity Credit Corporation will be limited almost entirely to price support for agricultural commodities. Reimbursements from lend-lease, United Nations Relief and Rehabilitation Administration, and foreign governments will be largely completed in the next 6 months. Liquidation of inventories is tapering off. For the present, the high level of farm prices has made price-support outlays unnecessary except for a few commodities such as potatoes and eggs.

In 1948, however, even with continued general prosperity, an estimated 330 million dollars will be spent to support agricultural prices. Larger outlays will be required should markets weaken seriously. In addition, loans by commercial banks guaranteed by the Commodity Credit Corporation will probably be substantial. The present borrowing authority, if renewed, will be ample to support agricultural prices during the fiscal year 1948.

Receipts from other corporate transactions in the Department of Agriculture are expected to be lower in 1947 and 1948 than in 1946. In 1946 there were unusually large repayments to the farm credit agencies and large receipts in revolving funds of the Treasury from return of capital of mixed-ownership corporations. In view of the large repayments and refinancing of the loans of the Federal Farm Mortgage Corporation, this Budget recommends that the Corporation's borrowing authority of 2 billion dollars be reduced to an amount

more nearly commensurate with foreseeable needs. This recommendation should be considered when the Farm Credit Administration submits its report on the mortgage-loan programs of the Corporation and the Federal land banks.

The rural rehabilitation and farm tenant programs, formerly under the Farm Security Administration, and the Crop and Feed Loan Division of the Farm Credit Administration have been merged to form the new Farmers' Home Administration. This program shows an apparent increase in 1948, solely because of the changed method of financing required in the Farmers' Home Administration Act of 1946.

The increased estimates for Rural Electrification Administration loans will permit expansion of a program that is urgently needed by farmers but has been held back during the war years.

Commitments for payments to farmers under the Agricultural Adjustment Administration conservation and use program for the 1947 crop year have already been made as provided by the 1947 appropriation act. Expenditures for this program, including administrative expenses, are estimated at 311 million dollars in the fiscal year 1948.

A year ago the Budget Message recommended gradual reduction of these payments, and that recommendation is now renewed. More than 60 percent of the total payments go to about one-eighth of the Nation's farmers. Most of this money thus is being paid to farmers who, because of their strong position in American agriculture, would undoubtedly continue the best farm management practices without the persuasion of a bonus from the Treasury.

We should shift our effort from this kind of subsidy to providing technical guidance to all farmers for soil conservation and management, along the lines of the Soil Conservation Service and the Extension Service. I therefore propose that the appropriation act limit the conservation and use program for the crop year 1948 to 200 million dollars instead of the 300-million-dollar program to which we are committed for the crop year 1947. This will not affect expenditures materially until the fiscal year 1949.

Expenditures to encourage exportation and domestic consumption of farm products are financed under section 32 of the act of August 24, 1935, by a permanent appropriation equal to 30 percent of customs receipts. In the fiscal year 1946 expenditures for the school-lunch program were financed by this appropriation. These have been transferred to "Social welfare, health, and security" in later years. The remaining expenditures in 1947 and 1948 are for export subsidies,

diversion of surplus commodities to new uses, and purchase and distribution of surplus agricultural commodities to State welfare agencies. Addition of the cotton export subsidy program previously financed by the Commodity Credit Corporation and other increases offset the transfer of the school-lunch program.

Almost all wartime food subsidy programs of the Commodity Credit Corporation and the Reconstruction Finance Corporation have now been discontinued. Subsidy payments from corporate funds in the fiscal year 1948 will be limited to sugar, which is expected to remain in short supply. In addition, payments to sugar growers in the United States under the Sugar Act program will remain at approximately the present level.

Expenditures for agricultural land and water resources, which include the Soil Conservation Service, upstream erosion and flood control, water conservation and utilization, and the submarginal land program, are estimated to increase slightly in 1948.

Expansion of agricultural research under the Research and Marketing Act of 1946 will cost an additional 18 million dollars in the fiscal year 1948. The farm labor supply program will decrease by about 16 million dollars. Other general programs for the development and improvement of agriculture, such as the Extension Service, the scientific research agencies, and the staff agencies of the Department of Agriculture, will remain at about the present level. Thus, the programs in this category as a whole will increase by 3 million dollars.

Appropriations.—To carry out our agricultural programs, I recommend that the Congress appropriate \$24 million dollars for the fiscal year 1948. In addition, since not all of the permanent appropriation of section 32 funds will be required to subsidize exportation and domestic consumption of surplus agricultural commodities, the transfer of 100 million dollars to the Agricultural Adjustment Administration program for conservation and use of agricultural land resources is recommended. In 1947, 42.5 million dollars of section 32 funds were so transferred. In view of the probable need for these funds after 1948 for surplus disposal programs, however, we cannot look forward to their continued annual use for the conservation and use program.

The operations of the various agricultural corporations and the agricultural programs of the Reconstruction Finance Corporation will be financed out of corporate funds borrowed from the Treasury. It is estimated that \$30 million dollars of notes owed the Treasury by the Commodity Credit Corporation will be canceled in 1948

pursuant to the appraisal of the assets of the Corporation as of June 30, 1946. This cancellation of notes will be an expenditure under general and special accounts and a receipt under corporation accounts, and thus will have no net effect on Budget expenditures or on the appropriations recommended for 1948.

NATURAL RESOURCES

The natural resources program has been increasing to fill some of the gaps arising from wartime deferments and depletions. The estimated expenditures for the fiscal year 1948 represent a further expansion over the current year. They do not contemplate initiation of large new projects.

The harnessing of atomic energy was a war achievement, and it remains of major military significance. With the appointment of the Atomic Energy Commission last fall we have entered on a new phase of development. This Commission has assumed direction of the Manhattan Engineer District project. Our aim is to bring the benefits of atomic research to industry and medicine and to enrich standards of well-being.

In line with the shift in emphasis, the atomic energy program, since December 31, 1946, is classified in "Natural resources." This transfer in the middle of the current fiscal year and the inclusion on a full-year basis in 1948 are major reasons for the increases in expenditures for resource development in both years.

Expenditures.—In order to push forward basic research in development and use of atomic energy, I am recommending a program which will involve expenditures of 444 million dollars in the fiscal year 1948. This compares with total outlays of 385 million dollars in the current fiscal year, of which 179 million dollars are shown in "National defense."

Much of the productive future of this Nation lies in the effective development of our river basins. Under the Bureau of Reclamation and the Corps of Engineers, this work will go forward in 1948 at a somewhat increased expenditure rate. The estimates provide for continuation of projects under way and starting those projects for which 1947 appropriations were made, but which have been temporarily deferred.

NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Atomic energy:				
Atomic Energy Commission.....		\$201	\$443	\$250
Other agencies.....		5	1	
Land and water resources:				
Corps of Engineers (War).....	\$89	192	255	189
Bureau of Reclamation (Interior)....	62	145	176	151
Bonneville and Southwestern Power Administrations (Interior).....	9	20	27	23
Tennessee Valley Authority.....	5	36	47	27
International Boundary and Water Commission (State).....	1	4	10	9
Other (Interior).....	10	12	15	15
Forest resources:				
Forest Service (Agriculture).....	40	53	53	54
Department of the Interior.....	3	3	3	3
Mineral resources:				
Department of the Interior.....	18	21	23	20
Navy Department.....	3	6	4	
Recreational use of resources (Interior)...	5	15	19	13
Other resources (Interior).....	12	17	24	26
Total.....	257	728	1,101	779
From—				
General and special accounts:				
Tennessee Valley Authority.....	\$21	\$33	\$45	\$27
Other.....	254	694	1,054	752
Corporation accounts:				
Tennessee Valley Authority.....	-16	3	2	
Reconstruction Finance Corpora- tion.....	-2	-2		
Total.....	257	728	1,101	779

The only appropriations now recommended are for projects partly provided for in previous appropriation acts. A substantial portion of the expenditures is for multiple-purpose projects which, in addition to flood control, navigation, and irrigation benefits, will supply needed power for industry and agriculture.

Some expansion of transmission facilities is needed by the Bonneville Power Administration to market the hydroelectric power generated at certain of the Government's multiple-purpose dams. Receipts of 25 million dollars from the sale of power by this agency and the Southwestern Power Administration will be paid into miscellaneous receipts of the Treasury in the fiscal year 1948.

Expenditures of the Tennessee Valley Authority will increase in the fiscal year 1948 as work progresses on the two large dams provided for in the 1947 appropriations. By the end of 1948 construction of the major dams will be almost complete; thereafter, the principal activity will be directed toward the effective utilization of local resources for industrial and agricultural improvement within the valley. The Tennessee Valley Authority finances its power operations and transmission facilities from its own revenues. The Authority will continue the practice started in the last fiscal year of making payments to the Treasury.

Expenditures by the International Boundary and Water Commission for the United States share of the construction of dams and other water improvements on the Rio Grande, in cooperation with the Mexican Government, will be expanded in 1948, pursuant to the 1944 treaty.

Among the other expenditures by the Department of the Interior for land and water resources in 1948, the major portion is for the use, protection, and improvement of the public lands which it manages. The estimated expenditures for 1948 for grazing activities contemplate restoration of the program to approximately the 1946 level. Appropriations for the fiscal year 1947 were cut to a level that does not permit adequate protection and conservation of these grazing resources. The Department of the Interior is investigating the feasibility of raising grazing fees to cover the operating costs of the Grazing Service and also service charges on the cost of capital improvements.

Because of critical needs for lumber, our forests, both public and private, must be administered to yield the maximum immediate supply without unduly impairing future timber resources. Expenditures for the Forest Service for the fiscal year 1948 provide for increased timber-sale administration and forest-fire control. These increases are offset by decreases in other phases of the work.

Our mineral resources have been seriously depleted during the war. Substitutes or new sources of supply must now be found. As part of our military program we are accumulating a strategic stock pile of critical materials from both domestic and foreign sources. To plan

this program successfully and to assure adequate supplies for industrial and consumer use, it is essential that we have full information on our domestic resources. Consequently, the Bureau of Mines and the Geological Survey will make small expansions in their mineral resource programs in 1948.

During the war the national park system has been maintained on virtually a custodial basis only. Increased expenditures are required in 1948 to provide the most needed improvements in roads, parkways, buildings and utilities, and for general administration and protection.

Other resource programs of the Department of the Interior will increase by 7 million dollars in 1948. General surveys and topographical mapping activities by the Geological Survey must be accelerated to provide basic data needed for natural resources programs and industrial development. Expenditures for conservation and development of fish and wildlife resources reflect a small increase in operating costs.

Some progress has been made in the development of Alaska, but only a beginning. Included in several of these programs are expenditures for the investigation and development of the natural resources of this vast area.

Appropriations.—Appropriations of 779 million dollars for resource development in the fiscal year 1948 include an estimated supplemental of 4 million dollars for the Forest Service. The total is substantially below estimated expenditures for that year. Postponement of some of the public works projects for flood control and reclamation in the current year will leave available in 1948 substantial balances from earlier-year appropriations. Similarly, the curtailment of other resource development activities has resulted in some carry-over of appropriations for these programs. A smaller amount from 1948 appropriations will be available to finance expenditures in later years.

In the case of the Atomic Energy Commission, the Budget recommendation includes contract authority in the amount of 250 million dollars in addition to the 250 million dollars of recommended appropriations. The appropriations to discharge obligations under this contract authority will be made in future years when the payments become due.

TRANSPORTATION AND COMMUNICATION

Six years of deferred maintenance and improvement must be made up before the basic postwar needs of motor and water transportation

are met. The highway system, particularly, has fallen far behind the standards which should prevail under conditions of rapidly growing use. Urban congestion is again becoming a serious problem. Likewise, the enormous expansion of civil aviation since V-J-day has thrown an increasing burden upon inadequate airway and airport facilities. An expanded program is essential if undue hazards in the air are to be avoided and if the development of aviation is to continue without serious technical impediment. At the same time it is hoped to restore prewar service standards in the postal service. The enforcement of regulatory standards, particularly those designed for accident prevention in all types of transport, should be restored, at least to prewar levels.

TRANSPORTATION AND COMMUNICATIONS

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Promotion of the merchant marine (Maritime Commission).....	\$374	-\$117	\$204	\$6
Provision of navigation aids and facilities:				
War Department.....	93	124	152	120
Coast Guard.....		168	157	149
Provision of highways:				
Federal Works Agency.....	77	268	393	300
Other.....	13	33	35	33
Promotion of aviation:				
National Advisory Committee for Aeronautics.....	32	38	44	36
Commerce (Civil Aeronautics Ad- ministration).....	62	92	149	152
Other.....	5	2		
Regulation of transportation.....	22	25	15	15
Other services to transportation:				
Reconstruction Finance Corporation (railroad loans).....	-43	-31	-3	
Other.....	17	19	21	22
Postal service (Post Office Department)...	161	276	352	353
Regulation of communications (Federal Communications Commission), and other services to communications.....	11	7	9	9
Total	824	905	1,530	1,196
From—				
General and special accounts.....	\$866	\$936	\$1,533	\$1,196
Corporation accounts.....	-43	-31	-3	
Total	824	905	1,530	1,196

It is the policy of the Government to withdraw from ship operation as rapidly as possible and to dispose of vessels in a manner that will promote a large and effective merchant fleet under our flag. But, since private operators see little prospect of profit in the coastwise trade and much of the overseas traffic is regarded as temporary, Government operations have continued. The Maritime Commission reconversion program, the lay-up of vessels in the reserve fleet, and the preparation of war-built vessels for sale are under way.

Expenditures.—The Maritime Commission, by its petition before the Interstate Commerce Commission, is attempting to obtain revision of the railroad rate structure in order to permit resumption of domestic shipping under private auspices. We must look to the domestic trade to provide the active core of our merchant fleet reserve, since we cannot hope to maintain in the foreign trade alone a merchant fleet adequate for the Nation's security. Because the long-run needs of foreign trade are not yet clear, the expenditure estimates contemplate only a moderate expansion in operating subsidies. Construction of new vessels is limited to those for which private purchasers are available and those essential to meet specialized needs for which war-built vessels cannot be adapted. I hope that the rate of ship disposition and liquidation of Government operations can be expedited.

Under the War Department are two major functions relating to transportation—the Panama Canal and the rivers and harbors work of the Corps of Engineers. To make up deferred maintenance, to continue at a minimum rate river and harbor construction projects already under way, and to make a slow beginning on projects authorized under the 1947 appropriation it is necessary to expand the expenditures during the fiscal year 1948.

Other aids to navigation are those maintained and operated by the Coast Guard (in the Treasury Department). The large decrease in the fiscal year 1948 reflects the return to a normal program, the completion of previously deferred work during 1947 and early 1948, and some reduction in Coast Guard aviation. In the interest of reducing expenditures, the installation of the Loran system of radio navigation aid will be spread over a number of years.

Most Federal expenditures for highways are concentrated in the Federal-aid program under the Federal Works Agency. This is a matching program in which Federal expenditures depend upon the level of State activity within the authorized annual rate of 500 million dollars established for each of the first three postwar years

by the Federal-Aid Highway Act of 1944. Materials shortages, contracting difficulties, and high costs have delayed this program, but the situation should ease by next year. Funds apportioned to the States, however, are available only for a year after the close of the fiscal year for which they are authorized, and the rate of expenditure has thus far been well below congressional authorizations. States are, therefore, under pressure to obligate these funds at once. As has been urged by many of the States, it is recommended that the Congress extend for one additional year the period during which these funds may be expended. Moderate increases for the Agriculture and Interior Departments are included to begin to overcome the long deferment of work on the forest roads and trails and Indian roads.

The sharp upward trend in expenditures by the Department of Commerce for civil aviation results from the rapid expansion of the industry. Inadequate facilities and services have caused serious congestion and a threat to air safety. The expansion and modernization of the airways system provided in these estimates is essential for the continued progress of the industry and could not be reduced without great risk.

As the rapid growth of aviation continues, I believe it is unwise to place the entire burden of expanding, improving, and maintaining the airways upon the general taxpayer. Instead, civil aviation should bear a reasonable share. The Department of Commerce is considering the feasibility of various methods to recover part of the expenses from the users.

Substantial expenditures for grants-in-aid to airports under the 1946 legislation are anticipated for the first time, increasing from 7 million dollars in the fiscal year 1947 to 50 million dollars in 1948. This will be channeled as far as possible into urgent work designed to relieve bottlenecks in air transport, but the apportionment formula will limit the discretion of the Civil Aeronautics Administration in scheduling first the most needed projects.

Unless legislative action is taken to revise postal rates, the Post Office deficit threatens to be the largest in history. Mail volume has expanded enormously, but current operating costs have increased even more rapidly. This is the chief cause of the deficit. Further temporary additions to expenditures result from the need to take up

deferred maintenance and replace equipment. The Post Office Department is studying its operations with a view to introducing economies. I am instructing the Postmaster General to institute all operating economies consistent with reasonable service and to prepare a comprehensive recommendation for rate revision sufficient to wipe out the deficit.

Appropriations.—Appropriations of 1,196 million dollars are included in the Budget for the fiscal year 1948 for “Transportation and communication,” compared with estimated expenditures of 1,530 million dollars. Unobligated balances in Maritime Commission revolving funds are adequate for all expenditures with the exception of an appropriation of 6 million dollars recommended for the maritime training fund and aid to State marine schools. War Department and Federal Works Agency appropriations fall below expenditure estimates because of the deferral to 1948 of work for which appropriations were already made in 1947. The appropriations total includes 50 million dollars for the Civil Aeronautics Administration as an estimate of the appropriation request that will be made for the airport program as soon as the plans of the Agency are sufficiently matured. Contract authorizations of 500 million dollars are included for the Federal-aid postwar highway construction program.

FINANCE, COMMERCE, AND INDUSTRY

By the end of the current fiscal year, almost all wartime controls of business will have ended. I recommend that the Congress extend the authority for rent control; price control on sugar and sirups, and rice; sugar rationing; export and import controls; priority and allocation controls on a few commodities still in extremely short supply; and a few other minimum controls which are indispensable for the time being.

Now that we are returning to a peacetime economy that depends for its success on private enterprise, the Government should resume and expand its services to business, including both financial and non-financial aids. In addition, free enterprise depends on positive Government action to preserve competition and control monopolies—proper functions that a democratic government must not neglect.

FINANCE, COMMERCE, AND INDUSTRY

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Promotion or regulation of business:				
Office of Temporary Controls	\$184	\$133	\$55	\$52
Commerce Department	11	22	28	31
Others (Federal Trade Commission, Federal Power Commission, etc.)...	15	15	13	13
Business loans and guarantees:				
Reconstruction Finance Corporation loans to business	-111	-21	57	
Retirement of Smaller War Plants Corporation capital stock			100	
War damage insurance (War Damage Corporation)	-2	1	211	
Aids to private financial institutions (Reconstruction Finance Corporation) ..	-72	-73	-55	
Control of private finance (Securities and Exchange Commission)	5	5	6	6
Proposed legislation			10	14
Total	30	83	426	116
From--				
General and special accounts	\$216	\$176	\$112	\$116
Corporation accounts	-185	-93	314	
Total	30	83	426	116

Expenditures.—During the rest of this fiscal year, the Office of Temporary Controls will discontinue as rapidly as possible direct controls over business operations previously administered by the Civilian Production Administration and the Office of Price Administration. Although a few essential controls should be retained a little longer, these, too, will be terminated as soon as conditions permit.

Among the other regulatory agencies, Foreign Funds Control (Treasury) and Solid Fuels Administration (Interior) will also cease operations this year.

The peacetime regulatory agencies, however, must be strengthened from low levels justified during the war by the existence of other direct controls. This Budget, therefore, provides for the necessary increases in such essential agencies as the Federal Trade Commission, the Federal Power Commission, the Antitrust Division (Justice), and the Tariff Commission.

The Antitrust Division will concentrate its efforts on major violations of the antitrust laws. The Federal Trade Commission will increase its effectiveness by operating on an industry-wide basis, rather than through the slower procedure of individual complaints. It will also sponsor a larger number of industry conferences designed to locate and eliminate unfair trade practices through cooperative action.

In the past year, we have made a fine start in building up the business service programs of the Department of Commerce from their low wartime levels. To provide necessary information for business, provision of funds is recommended for a census of manufactures (already authorized by law) and likewise for a census of business to be authorized by proposed legislation. No census has been taken in either area since 1939 and present information is badly out of date. A small but necessary increase in the business service activities of the Bureau of Foreign and Domestic Commerce is also recommended. The Patent Office urgently needs increases in personnel to cope with the growing backlog of patent applications and to handle registrations under recent trade-mark legislation.

The Reconstruction Finance Corporation estimates assume that repayment of outstanding wartime loans to business enterprises will continue in the fiscal year 1948, but at a slower rate. In its peacetime business loan program, the Corporation has been authorizing about 1,000 loans a month, chiefly to small business. Ninety percent of them are in amounts of 100,000 dollars or less. The new program also emphasizes guarantees of private credit rather than direct Government loans. These guarantees will not require disbursements in any large amount unless there should be an economic recession. In this event the Reconstruction Finance Corporation stands ready to purchase the loans offered by participating banks.

Since January 1946, the Reconstruction Finance Corporation has been administering the loan and lease program of the Smaller War Plants Corporation. Disbursements on previously authorized Smaller War Plants Corporation loans are nearly finished and outstanding loans are gradually being repaid. In the fiscal year 1948 the Reconstruction Finance Corporation plans to retire an estimated 100 million dollars in Smaller War Plants Corporation capital stock.

The War Damage Corporation, a Reconstruction Finance Corporation subsidiary, which at its peak had a total of 140 billion dollars of war damage insurance in force, is also terminating its operations. By 1948 it will be in full liquidation. The Reconstruction Finance Corporation has been directed to return to the Treasury the 210 million dollars of net profits from this operation.

The expenditures of 310 million dollars for retirement of Smaller War Plants Corporation capital and return of War Damage Corporation profits will be paid into miscellaneous receipts and thus have no net effect on the total Budget. With these transfer items eliminated, the net increase of expenditures under this function in 1948 is 33 million dollars.

Federal and State bank supervisory authorities are making special efforts to encourage banks and insurance companies to complete repayment of their prewar obligations to the Reconstruction Finance Corporation. By June 30, 1948, the outstanding volume of such loans and investments will be down to 100 million dollars out of a total of about 3.5 billion dollars disbursed since 1932.

With stock market activity and new security issues far above wartime levels, the Securities and Exchange Commission requires additional funds to rebuild its depleted staff and thus provide more adequate protection for the millions of investors.

Appropriations.—To finance the expenditures for these programs, estimated appropriations in the fiscal year 1948 of 116 million dollars include anticipated additional appropriations of 53 million dollars required by proposed extension of the existing authority of the Office of Temporary Controls and the authority of the Department of Commerce to control exports. They also include 14 million dollars for new censuses under proposed new legislation.

LABOR

The facilities of the Federal Government for dealing with the welfare of labor and with labor-management disputes provide for the encouragement of collective bargaining, administration of laws and regulations to protect the working force, assistance to States in promoting employment opportunities, and gathering of basic labor information.

In my message on the State of the Union, I have asked that the machinery in the Department of Labor for facilitating collective bargaining and expediting the settlement of labor-management disputes be amplified and strengthened. I have included administrative funds for this purpose under proposed legislation.

I recommend also that the Congress authorize grants to States through the Department of Labor for programs fostering safe working conditions. The toll resulting from industrial hazards reduces the productive capacity of the labor force. The new program should be administered by State departments of labor under Federal standards.

Funds for this purpose have likewise been included under proposed legislation.

LABOR

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Mediation and regulation:				
Labor Department	\$14	\$11	\$9	\$9
National Labor Relations Board	4	5	8	8
Other	6	3	4	4
Training and placement:				
Public employment offices	71	90	78	78
Other	1	3	3	3
Labor information and statistics and general administration	8	12	14	14
Proposed legislation			3	3
Total	104	124	118	118

Expenditures.—The National Labor Relations Board has an accumulation of unresolved cases awaiting action owing to the increased incidence of representation cases and unfair labor practice cases and to the reduced appropriations available for the Board's work this year. Delay in settling such cases is in itself a cause of labor disturbance. Apart from the backlog of unsettled cases, the number of cases brought before the Board for settlement has increased. The program submitted in this Budget is designed to reduce the backlog and keep the Board more nearly current in handling cases. This should diminish the incidence of strike action by labor organizations which is encouraged by tardy handling of cases.

The public employment service system, although now composed of the coordinated employment office facilities of the several States, is still financed in full by the Federal Government. Expenditures for these offices for the fiscal year 1947 are estimated at 90 million dollars. This includes the increased cost of State operation and 11 million dollars of nonrecurring terminal-leave pay for Federal employees upon the return of the employment service to the States. It is my hope that the public employment service system will maintain the high standard of operations and the efficient procedures which have proved essential for facilitating the flow of workers to areas where they are needed.

I propose also increased expenditures for labor information and statistics to facilitate collective bargaining and meet the more important needs of labor, business, Government, and the general public for current data concerning employment, wages, prices, and the like.

Appropriations. For 1948, I recommend appropriations of 118 million dollars, including the amount for proposed legislation.

GENERAL GOVERNMENT

The principal types of expenditures in "General government" are for (1) legislative and judicial activities, and executive management and control; (2) the Government payment toward civilian employees' retirement; (3) other services covered by appropriations which relate to more than one function; and (4) a few special programs necessitated by the war, such as disposal of surplus property, which do not logically belong in any other category.

Expenditures for these functions in the fiscal year 1948 are expected to decline only moderately from the comparable total for 1947, because they will still include a substantial amount for war liquidation. Such activities will account for more than one-third of all the expenditures in this category.

Expenditures.—The work load of the Treasury Department remains at a high level. For example, in the Bureau of Internal Revenue tax returns for previous years remain to be audited, pending excess-profits-tax cases must be investigated and settled, special efforts are continuing to reduce tax evasion, and the number of tax returns to be reviewed is increasing as war veterans revert to civilian status. Further, with the resumption of foreign trade and passenger travel and the designation of new airfields in the United States and Alaska as ports of entry, the staff requirements of the Bureau of Customs are above the level of 1946.

The Government payment toward the Federal civilian employees' general retirement system will be larger in the fiscal year 1948 than in the current year. About half of the increase reflects the advance in salary rates which took effect July 1, 1946, and was not covered in the appropriation for 1947. The remainder of the increase applies against previous liabilities of the Government to the retirement system.

GENERAL GOVERNMENT

[Fiscal years. In millions]

Program or agency concerned	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Legislative functions	\$23	\$29	\$29	\$25
Judicial functions	13	17	17	18
Executive direction and management	8	7	7	7
Federal financial management:				
Treasury Department	350	357	361	365
General Accounting Office	38	41	37	37
Other	9	5	5	1
Government payment toward civilian employees' general retirement system	245	230	244	244
Other general government:				
Reconstruction Finance Corporation	-17	62	66	.....
War Assets Administration	98	494	393	328
Federal Works Agency	61	79	81	70
Commerce Department	25	30	34	38
Justice Department	35	39	39	39
Interior Department	48	22	25	21
War Department civil functions (cemeteries)	2	78	60	58
Other	33	66	94	91
Total	972	1,545	1,492	1,341
From—				
General and special accounts	\$989	\$1,483	\$1,427	\$1,341
Corporation accounts	-17	62	66	.....
Total	972	1,545	1,492	1,341

The surplus property disposal program, under the War Assets Administration, is at its peak during the current fiscal year. Henceforth, it will be tapering off, but disposal will be relatively more difficult as Government stocks of scarce items are reduced and as civilian production increases. The statutory provisions governing the sale of surplus property which give preference to certain groups of purchasers have greatly complicated the disposal program, slowing down sales and augmenting administrative costs to such an extent that Congress might well reconsider these provisions. The expenditures of the War Assets Administration cover only part of the handling of surplus property; many other Federal agencies participate in this

program. The proceeds from sales of surplus property are included in miscellaneous receipts of the Treasury.

The return of war dead from overseas is a civil function of the War Department which is just getting under way. The total cost of this program is estimated at 234 million dollars. Efforts will be made to complete this work in the next 2 years.

Public buildings construction programs of the Federal Works Agency will remain at a low level, but certain expenditures for repair and maintenance of buildings cannot be delayed. Together with expenses for current operation of the buildings, these constitute a sizable portion of "General government" expenditures.

Appropriations.—The appropriation total of 1,341 million dollars for the fiscal year 1948 includes 75 million dollars for anticipated supplemental appropriations. The total is well below the estimated expenditures, mainly because the War Assets Administration will be paying obligations incurred against earlier appropriations.

INTEREST ON THE PUBLIC DEBT

The volume of interest payments on the public debt reflects the magnitude and composition of the debt, as well as the level of interest rates. As long as prosperity permits, our objective should be a steady retirement in the outstanding debt. Interest rates will be kept at present low levels through continued cooperation between the Treasury Department and the Federal Reserve System.

INTEREST ON THE PUBLIC DEBT

[Fiscal years. In millions]

Agency	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Treasury Department.....	\$4,748	\$4,950	\$5,000	\$5,000

The estimated increase of 50 million dollars in interest payments in 1948 over 1947 is due principally to (1) increased interest payments on the larger volume of special issues held by trust funds which pay relatively high rates; (2) increased accruals on savings bonds, owing to

a large volume of bonds reaching higher accrual brackets; and (3) the change from semiannual to annual payment of interest on certificates of indebtedness, effective September 1, 1946. The net effect of these factors has been to increase interest costs in 1948, even though the debt has been declining since its peak on February 28, 1946.

Interest payments are made on the basis of a permanent appropriation. The amount shown under recommended appropriations is equal to the estimated expenditures.

REFUNDS OF RECEIPTS

Tax refunds will be a large item in the Budget for some years to come, largely because of overpayment of individual income tax under the current payment system and settlement of the wartime income- and profits-tax liabilities of corporations. The overpayments made each year under the current payment system are in the main refunded during each immediately succeeding year. The refunds to corporations, attributable to wartime tax liabilities, will be spread over the next several years because of the time required to effect final settlement in many cases where the various carry-back and other relief provisions are applicable. If the war excise-tax rates are continued, refunds in 1948 will be 123 million dollars lower.

REFUNDS OF RECEIPTS

[Fiscal years. In millions]

Agency	Expenditures			Appropriations, 1948
	Actual, 1946	Estimate, 1947	Estimate, 1948	
Treasury Department	\$3,119	\$2,155	\$2,065	\$2,065

CIVIL PUBLIC WORKS

In the Budget, construction projects are listed in the programs which they serve. In total the expenditures for civil public works are estimated at 2.1 billion dollars in 1948 compared with 1.7 billion dollars in 1947. These are discussed in detail in part IV.

Federal public works provide capital assets from which the Nation derives benefits over a long period of time. During the past decade

the responsibility of the Federal Government, both directly and through grants to the States, has increased. Public construction is essential to our veterans, natural resources, transportation, social welfare, and housing.

Construction programs have to be scheduled over a number of years. The work done in any one year is largely controlled by legislation and appropriations in prior years. For these reasons the program for 1948 is larger than that for 1947. While curtailment orders in August 1946 slowed down the program, they could not alter the trends already established by legislation.

The recommendations for the fiscal year 1948 for grant and loan programs allow those programs to continue at rates consistent with the authorizing legislation.

Direct Federal construction of long-term projects will be confined to those for which appropriations have already been made. Short-term projects such as provision of national park facilities, forest roads and trails, and institutional facilities will be limited to those of an urgent character.

The Budget contemplates the construction at a conservative rate of all projects for flood control, navigation, and reclamation for which initial appropriations were made in prior years. It does not provide initial appropriations for any new projects under these three programs. Even so, expenditures will be greater in the fiscal year 1949 than in 1948.

This upward trend in public construction deserves careful consideration by the Congress.

FEDERAL CIVILIAN PERSONNEL

This Budget reflects the continuing decline in Federal civilian employment. Federal agencies have reduced their civilian personnel to 2,300,000—including those in the Territories and possessions and in foreign countries—from a wartime peak of 3,770,000 in June 1945. The Budget estimates contemplate further reductions.

Total civilian personnel of the War and Navy Departments is far below the wartime peak. Personnel in the emergency war agencies has been cut drastically except in the War Assets Administration, which is at the height of its work.

Three agencies—the Veterans' Administration, the Post Office, and the Treasury—together have almost as many employees as the 1939 total of 900,000 for the whole Federal Government. Personnel

requirements of the Veterans' Administration are large because it must administer a great variety of programs for millions of veterans. The rise in the number of postal employees reflects the growth of the population and the even larger increase of business and industry. Increased employment in the Treasury results mainly from the greater complexity and coverage of the tax system and the wide distribution of public-debt ownership.

Total employment in all the other Government departments and agencies combined is lower than in June 1945 even though certain functions of emergency war agencies have been returned to the peacetime agencies from which they were transferred and other permanent functions have been added.

The personnel reductions were facilitated by the statutory limitations on personnel and provisions for detailed personnel ceiling determinations enacted by the Seventy-ninth Congress. When we began to convert to a peacetime basis and appropriations greatly exceeded expenditures, this legislation served a useful purpose. By the Legislative Reorganization Act the Congress has in effect decided that the extent of Federal activities, and hence personnel, should be determined by the usual appropriations process. The statutory limitations and personnel ceilings constitute a separate and possibly conflicting method of controlling the number of employees. The appropriations process, to my mind, is far preferable to the personnel ceilings and limitations, since these place undue emphasis upon the number of employees and put a premium on contractual arrangements and other measures to get the necessary work done without exceeding numerical limitations.

I therefore recommend the repeal of the statutory limitations on personnel and provisions for personnel ceiling determinations.

GOVERNMENT CORPORATIONS

With the termination of wartime programs, net expenditures of corporations in the fiscal year 1948 will be focused in a few major areas—chiefly purchase of veterans' housing mortgages, loans to finance rural electrification, price-support outlays for farm commodities, and disbursements on Export-Import Bank loans to foreign borrowers. These programs represent, in the main, capital items recoverable over a period of years. As long as high levels of business activity continue, disbursements in all other major areas will be held to low levels and will be partly or wholly offset by receipts.

In the fiscal year 1948 net expenditures from corporation accounts alone will amount to 829 million dollars, compared with net receipts of 175 million dollars in 1947. But if we take into account reduced payments by the Treasury to the corporations and increased repayment of capital funds to the Treasury by the corporations, net withdrawals from the Treasury for these programs will remain almost unchanged, despite the sharp shift in the methods of financing them. This is explained in detail in the summary narrative for part III.

At present certain wholly owned Government corporations have authority to issue obligations whose principal and interest are guaranteed by the Federal Government. During the war the Treasury, because of its tremendous public debt operations, requested the corporations to obtain their funds directly from it rather than issue obligations on the market. I now recommend that the authority of Government corporations to issue guaranteed obligations to the public be repealed and that such agencies be authorized to obtain their funds solely by borrowing from the Secretary of the Treasury.

During the war, the Treasury has been advancing funds to the corporations at an interest rate of 1 percent. This low rate was based in part on the general level of interest rates in the market and in part on the fact that a large proportion of corporation activities—like subsidies and preclusive buying—was non-income-producing.

From now on most corporation programs will be revenue-producing. Accordingly, I recommend that corporations be required to reimburse the Treasury for the full cost to it of money advanced to the corporations. Interest paid on borrowings from the Treasury should be based upon the current average rate on outstanding marketable obligations of the United States—now about 4.8 percent. Dividends should be paid on capital stock, if earned. While these changes in the amount of intragovernmental transactions will not affect the Budget deficit or surplus, they will cause the corporations' records to reflect more nearly the true costs of their operations.

I recommend that the statutory authority of the Reconstruction Finance Corporation be extended beyond the present expiration date of June 30, 1947. Such extension is assumed in the expenditure estimates in this Budget. The new charter to be submitted will provide for the repeal of all powers not required for peacetime activities. It will also provide for a reduction of 2.5 billion dollars in the Corporation's borrowing authority. With the receipts anticipated from liquidation of war activities the reduced authority should prove adequate.

I have already recommended extension of the authority of the U. S. Commercial Company and reduction in the borrowing authority of the Federal Farm Mortgage Corporation.

In this Budget, I am also recommending return of capital to the Treasury by certain mixed-ownership corporations. The Federal land banks will complete retirement of Government-owned capital stock during the fiscal year 1947. In the fiscal year 1948, it appears that they can repay the outstanding paid-in surplus of 37 million dollars. These transactions will return the land banks to the status of cooperative institutions owned by the farmers they serve. In addition, I recommend a further small retirement of the capital stock of the Federal home loan banks.

The Corporation Supplement to the 1947 Budget indicated that the Federal Deposit Insurance Corporation could soon begin to retire its capital stock. The continuing rapid growth in the Corporation's resources and the exceptionally strong position of the insured banks now make it possible to propose a substantial amount of capital redemption in the fiscal year 1948. Accordingly, I recommend that the Congress authorize the Corporation to repay all of the 139 million dollars of capital furnished by the Federal Reserve System. Since the Reserve banks have already replaced these funds from earnings in recent years, the Board of Governors of the Federal Reserve System has proposed that the Congress at the same time authorize the payment to the Treasury of the 139 million dollars. I also recommend that the Congress authorize the Corporation to repay 100 million dollars of the 150 million dollars furnished by the Treasury Department.

By the close of the fiscal year 1948, after these repayments, the Corporation will still have capital surplus and reserves of about 1 billion dollars—the objective set several years ago.

The Board of Governors has made a further recommendation, in which I also concur, that the Congress repeal the existing, largely dormant, authority of the Federal Reserve banks to make direct loans to industry, releasing to the Treasury the funds reserved for this purpose. The gold increment fund now includes 112 million dollars reserved for such loans, and an added 28 million dollars has been advanced to the Federal Reserve banks. These sums will be transferred to miscellaneous receipts.

These transfers from the Federal Deposit Insurance Corporation, the Federal Reserve banks, and the gold increment fund will add a total of 379 million dollars in miscellaneous receipts in the fiscal year 1948.

The Government Corporation Control Act requires that no wholly owned Government corporation not now possessing a Federal charter shall continue after June 30, 1948, unless reincorporated before that time by act of Congress. Of the 16 such corporations in operation when the act was approved, the following six are already in process of liquidation: Defense Homes Corporation, Federal Surplus Commodities Corporation, Inter-American Navigation Corporation, Institute of Inter-American Transportation, Prencinradio, and the U. S. Spruce Production Corporation.

This Budget recommends the liquidation of five other State-chartered corporations: Inter-American Educational Foundation, The RFC Mortgage Company, Rubber Development Corporation, Tennessee Valley Associated Cooperatives, and the Warrior River Terminal Company. The residual functions of the Rubber Development Corporation and the program of The RFC Mortgage Company will be assumed by their parent corporation, the Reconstruction Finance Corporation. The Warrior River Terminal Company will be absorbed by the Inland Waterways Corporation, of which it is now a subsidiary.

This Budget also recommends that three nonfederally chartered corporations be reincorporated by act of Congress: Commodity Credit Corporation, Export-Import Bank of Washington, and the Virgin Islands Company. The act establishing the Commodity Credit Corporation as an agency of the United States expires in June. It, therefore, needs early consideration.

Recommendations on the Panama Railroad Company and the Institute of Inter-American Affairs have necessarily been postponed. The Department of State is reviewing the program of the Institute and a recommendation regarding its future status will be forthcoming soon.

Activities of the Panama Railroad Company have become closely interwoven with those of The Panama Canal in the 42 years since the Government purchased this Company. While its major functions obviously must be continued, a careful reexamination and reappraisal of the respective roles of the Company and The Panama Canal are required. As soon as studies are completed, my recommendations will be transmitted to the Congress.

In addition to examination of the nonfederally chartered corporations, studies are under way, in accordance with the provisions of section 107 of the Government Corporation Control Act, regarding those corporations whose fiscal affairs could be handled more appro-

privately in the same manner as those of regular Federal agencies. These and future studies will be useful, not only in developing recommendations concerning specific corporations, but also in establishing a consistent pattern for use of Government corporations.

While the general role of the Government corporation has been accepted in the laws of this country for more than 30 years, the standards for use of this instrument are not fully developed and will be subject to many refinements. Experience indicates that the corporate form of organization is peculiarly adapted to the administration of governmental programs which are predominantly of a commercial character—those which are revenue producing, are at least potentially self-sustaining, and involve a large number of business-type transactions with the public.

In their business operations such programs require greater flexibility than the customary type of appropriation budget ordinarily permits. As a rule the usefulness of a corporation lies in its ability to deal with the public in the manner employed by private business for similar work. Necessary controls are or can be provided under the Government Corporation Control Act. Further study may well indicate not only that some existing corporations ought to be converted into agencies, but also that some existing agencies might administer their programs more effectively if they had some or all of the attributes of corporations.

PROPOSED LEGISLATION

The new legislation and the extension of existing legislation, proposed in this Message, for which funds are required in the fiscal year 1948 are as follows:

I. PROPOSED NEW LEGISLATION:

International affairs and finance:		
Contributions to the support of new international organizations.....		Estimated expenditures, 1948 \$75, 718, 000
Relief program for foreign countries.....		250, 000, 000
Social welfare, health, and security:		
Increase in public assistance benefits.....		73, 500, 000
Antibiotics control.....		242, 000
Housing and community facilities:		
Long-range housing program.....		14, 000, 000
Transportation and communication:		
Upward revision in postal rates to meet the Post Office Department's operating deficit.....		- 352, 000, 000

I. PROPOSED NEW LEGISLATION—Continued	
Finance, commerce, and industry:	Estimated expenditures, 1948
Census of business.....	\$10, 150, 000
Census of mineral industries.....	218, 000
Labor:	
Grants to the States for programs fostering safe working conditions.....	1, 300, 000
Strengthened machinery for facilitating the settlement of industrial disputes.....	1, 295, 000
II. PROPOSED EXTENSIONS OF EXISTING LEGISLATION:	
National defense:	
Interim universal training operation.....	10, 250, 000
Social welfare, health, and security:	
Continued benefits for United States civilians injured by enemy action.....	138, 000
Finance, commerce, and industry:	
Extension of rent control, price control on sugar and sirups, and rice, sugar rationing, export and import controls, priority and allocation controls on a few commodities, and a few other minimum controls.....	47, 610, 700
III. PROPOSED EXTENSIONS OF CORPORATION AUTHORITY:	
United States Commercial Company:	
Extension beyond June 30, 1947.	
Commodity Credit Corporation:	
Extension beyond June 30, 1947.	
Federal Farm Mortgage Corporation:	
Reduction of borrowing authority.	
Reconstruction Finance Corporation:	
Extension beyond June 30, 1947.	
Reduction of borrowing authority.	
Increase in the present limit on loans to States or local public authorities for construction purposes.	

In this Message every effort has been made to present the Federal Budget Program with as much clarity as its complexities permit. All citizens have an interest in the Budget. Both sides of the Budget touch their everyday lives. I consider it my duty to give them full information on what their Government proposes to do.

HARRY S. TRUMAN.

JANUARY 3, 1947.

BUDGET RÉSUMÉ

Based on existing and proposed legislation¹

[For the fiscal years 1946, 1947, and 1948. In millions]

Description	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS AND EXPENDITURES			
<i>Excluding trust and debt transactions</i>			
BUDGET RECEIPTS:			
General and special accounts (net):			
Based on existing legislation	\$43, 038	\$10, 230	\$37, 351
Changes under proposed legislation			379
Net Budget receipts	43, 038	40, 230	37, 730
BUDGET EXPENDITURES:			
General and special accounts; and checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer (net):			
National defense	15, 012	14, 726	11, 256
Veterans' services and benefits	4, 414	7, 601	7, 343
International affairs and finance	1, 464	6, 394	3, 510
Social welfare, health, and security	1, 113	1, 570	1, 654
Housing and community facilities	— 180	544	539
Education and general research	88	71	88
Agriculture and agricultural resources	752	1, 117	1, 381
Natural resources not primarily agricultural	257	728	1, 101
Transportation and communication	824	905	1, 530
Finance, commerce, and industry	30	83	426
Labor	104	124	118
General government	972	1, 545	1, 492
Interest on the public debt	4, 748	4, 950	5, 000
Refunds of receipts	3, 119	2, 155	2, 065
Reserve for contingencies		10	25
Adjustment to daily Treasury statement basis	997		
Total Budget expenditures	63, 714	42, 523	37, 528
Excess of Budget receipts over expenditures			202
Excess of Budget expenditures over receipts	20, 676	2, 293	
APPROPRIATIONS AND OTHER AUTHORIZATIONS			
Appropriations (excluding appropriations to liquidate contract authorizations)	\$63, 498	\$32, 204	\$30, 934
Anticipated supplemental appropriations (not included above)		3, 981	
Reappropriations	31, 617	344	16
Contract authorizations	— 1, 698	— 401	1, 542
Authorizations treated as public debt transactions	8, 874		
Cancellations of notes payable to U. S. Treasury		1, 002	1, 041
Total appropriations and other authorizations	102, 291	37, 130	33, 533

¹ Estimates in this table exclude proposed extension of war excise-tax rates beyond June 30, 1947, and proposed elimination of the postal deficiency.

PART I

SUMMARY AND SUPPORTING TABLES

- Table 1. Summary of Budget Receipts and Expenditures (by function).
- Table 2. Summary of General and Special Account Appropriations and Other Authorizations (by function).
- Table 3. Summary of Budget Receipts and Expenditures (by organization unit).
- Table 4. Summary of Trust Account Receipts and Expenditures.
- Table 5. Effect of Financial Operations on the Public Debt.
- Table 6. Summary of Appropriations and Other Authorizations (by types of accounts and organization unit).
- Table 7. Receipts of General and Special Accounts.
- Table 8. Appropriations and Expenditures of General and Special Accounts (by function and organization unit).
- Table 9. Appropriations and Expenditures of General and Special Accounts (by organization unit and function).
- Table 10. Appropriations and Expenditures of General and Special Accounts (by organization unit and appropriation title).
- Table 11. Reappropriations of Unobligated Balances of General and Special Accounts.
- Table 12. Contract Authorizations and Appropriations To Liquidate Contract Authorizations.
- Table 13. Net Expenditures of Wholly Owned Government Corporations and Credit Agencies (by function and organization unit).
- Table 14. Net Expenditures of Wholly Owned Government Corporations and Credit Agencies (by organization unit and function).
- Table 15. Limitations on Administrative Expenses of Government Corporations and Credit Agencies.
- Table 16. Receipts of Trust Accounts.
- Table 17. Appropriations and Expenditures of Trust Accounts.
- Table 18. Receipts From and Payments to the Public.

INTRODUCTION TO PART I

Part I of the Budget consists of 7 over-all summary tables and 11 supporting tables. These tables present actual data for fiscal year 1946, revised estimates for fiscal year 1947, and estimates and Presidential recommendations for fiscal year 1948.

Table 1 summarizes budget receipts by source and budget expenditures by function, using the new functional classification which is explained in part IV. Table 2 summarizes general and special account appropriations and other authorizations by function. Table 3 repeats the summary of budget receipts by source and presents a summary of budget expenditures by organization unit. Table 4 summarizes receipts and expenditures of trust accounts, and table 5 indicates the effect of over-all operations of the Federal Government upon the public debt. Table 6 summarizes appropriations and other authorizations by types of account and organization unit. Tables 7-17, inclusive, supply supporting detail for the preceding tables. Table 18 summarizes receipts from and payments to the public after excluding intergovernmental and noncash transactions.

FUND STRUCTURE

The tables in part I deal with transactions of (1) general and special accounts, (2) Government corporation checking accounts with the Treasurer of the United States, (3) trust accounts, and (4) postal accounts. Receipts of general and special accounts are known as "Budget receipts." Expenditures of general and special accounts (other than debt redemption) and net expenditures of Government corporations from checking accounts with the Treasurer of the United States (other than redemption of obligations in the market) are known as "Budget expenditures."

General and special accounts.—General accounts of the Government are credited with receipts not designated by Congress for specific purposes. Most appropriations and expenditures are made from such moneys. Special accounts, commonly called special funds, are credited with receipts earmarked by Congress for specified purposes. Special accounts are identified in tables 7 and 10 and in part II of the Budget.

Government corporation checking accounts.—Wholly owned Government corporations and credit agencies finance a substantial portion of their cash requirements from revenues from the sale of products and services, collections on loans, collections of interest on loans and investments, and receipts from the sale of collateral security acquired by foreclosure. These receipts finance the normal operations of most of the corporations; additional funds are obtained by borrowing or from capital subscription. Several of the corporations have returned a portion of their capital and surplus funds to the Treasury. In some cases, these repayments are held in revolving funds available for re-subscription.

The tables and parts of tables in part I which are labeled "Checking accounts of wholly owned Government corporations and credit agencies with the U. S. Treasurer, net" show only net expenditures (i. e., the difference between gross receipts and gross expenditures). Moreover, they are limited to transactions handled through checking accounts maintained with the Treasurer of the United States as banker or fiscal agent. Some of the corporations and credit agencies maintain checking accounts

with commercial banks. The latter transactions are not reflected in the accounts of the Treasurer; consequently, they are not included in part I of the Budget. However, such transactions are relatively small in amount.

Some Government corporations and credit agencies are financed in whole or in part from appropriations. These receipts and expenditures are included in the transactions of general and special accounts.

Business-type budget programs for all wholly owned Government corporations, including complete information regarding their income and expenses and their financial condition, appear in part III of the Budget.

Trust accounts.—In general, trust accounts relate to moneys received by the Government for the special benefit of individuals or classes of individuals and moneys transferred from general and special accounts. Such moneys are held in trust for beneficiaries, and hence are not available for general expenditure. Net accumulations in trust funds are, for the most part, invested in obligations of the United States Government.

Postal accounts.—Postal accounts finance the operation of the postal system. They are credited with receipts from postal operations and with moneys appropriated from general and special accounts to meet postal deficits.

Appropriations from postal accounts are summarized in part I of the Budget and itemized in part II. Postal revenues and obligations are shown in part II. However, the Budget does not contain a statement showing the receipts and expenditures of postal accounts because such transactions do not pass through the hands of the Treasurer of the United States, but are handled through commercial banks. If, in any year, there is a postal surplus, the net receipts of postal accounts are included in the receipts of general and special accounts. If, on the other hand, there is a postal deficiency, the net expenditures of postal accounts are included in the expenditures of general and special accounts. If the postal service were to "break even," with neither surplus nor deficit, the Budget would show no receipts or expenditures for the postal service.

RECEIPTS AND EXPENDITURES

Receipts.—The receipts for fiscal year 1946 which are shown in part I of the Budget are those which have been deposited with the Treasurer of the United States. Repayments to appropriation accounts are treated as credits to expenditures, rather than as receipts. Receipts from taxes for fiscal years 1947 and 1948 are estimated by the Treasury Department; a discussion of these estimates is presented in part IV. Miscellaneous receipts are estimated by the various collecting agencies, subject to review by the Bureau of the Budget.

Receipts of Government corporation checking accounts maintained with the Treasurer of the United States are treated as deductions from expenditures, and are not reported separately; consequently, only net expenditures from such accounts can be shown in part I. The treatment of postal receipts has been explained above.

Expenditures.—Estimates of expenditures for fiscal years 1947 and 1948, shown in part I, are prepared by the various departments and agencies, and reviewed by the Bureau of the Budget. Actual expenditures for fiscal year 1946 from general and special accounts and some trust accounts as shown in the Budget tables represent

the amount of checks issued, but the total figure for each expenditure table is adjusted to show the amount of checks paid by the Treasurer of the United States, less repayments credited to appropriation accounts. Expenditures of some trust accounts are shown on a checks-paid basis, and therefore need no adjustment.

Expenditures of general and special accounts, net expenditures from checking accounts of Government corporations and credit agencies with the Treasurer of the United States, and trust account expenditures are summarized in part I. The treatment of postal expenditures has been explained above.

APPROPRIATIONS AND OTHER AUTHORIZATIONS

Appropriations.—Appropriations authorize the 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. They are of two general types, annual and permanent. An annual appropriation is one which is made by current action of Congress, usually once a year. A permanent appropriation is automatically renewed each year, pursuant to prior legislative enactment, without new 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 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. Indefinite appropriations for fiscal year 1947 are estimated, since the amounts involved cannot be definitely determined until after the close of the fiscal year on June 30, 1947.

Appropriations may be available for obligation for a definite or indefinite period of time. Most appropriations 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.

Appropriations from postal accounts are summarized in table 6 which is supported by detailed estimates in part II of the Budget.

There is generally a difference—sometimes a great difference—between the amounts of appropriations and expenditures of general and special accounts for any one fiscal year, due to the time lag between the enactment of an appropriation, the incurring of obligations thereunder, and the subsequent expenditures. 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. Some of the 1948 expenditures, for example, will be used to pay off obligations incurred in 1948, but other 1948 expenditures will liquidate obligations carried forward from fiscal years 1946 and 1947 or even earlier years, particularly when contract authorizations have been employed for long-range procurement or construction programs. On the other hand, some of the obligations incurred in fiscal year 1948 will not result in cash expenditures until fiscal year 1949 or 1950 or some succeeding year.

Reappropriations.—Reappropriations of unobligated balances of appropriations continue the availability of unused

balances of appropriations which would otherwise expire. Prior to the war, reappropriations were relatively small in amount. During the war, large reappropriations were enacted principally for the War Department and the defense aid (lend-lease) program. Further use of reappropriations is forbidden by the Legislative Reorganization Act of 1946, except for public works on which work has commenced. Information regarding reappropriations is shown in table 11.

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.

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 use of contract authorizations is expanded in the 1948 Budget because of the requirements of the Legislative Reorganization Act of 1946. The appropriations in the Budget are mainly to cover obligations to be paid during fiscal year 1948. The areas which lend themselves most readily to the use of contract authorizations are long-range procurement programs, activities requiring advance planning, and activities requiring years to complete. Thus contract authorizations become another control in these activities. They permit long-range planning and procurement, and the annual appropriations thereunder permit annual review by the President and Congress and some flexibility in the timing of work to be done.

Limitations on Government corporation expenses.—Congress has placed limitations upon the amount which certain Government corporations may use from their own funds for administrative expenses and for advances to Farmers' Home Administration and Rural Electrification Administration. Such limitations are summarized in table 6 and itemized in table 15.

Authorizations treated as public debt transactions.—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. Such authorizations appear in table 6. 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 the table, but the proposed line of credit to be extended to the United Kingdom is included.

Rescissions of appropriations and contract authorizations.—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. No rescissions have been recommended as yet for 1947. Such recommendations will be transmitted to Congress in January as requested by Congress.

TABLE 1
SUMMARY OF BUDGET RECEIPTS AND EXPENDITURES

BY FUNCTION

Based on existing and proposed legislation

[For the fiscal years 1946, 1947, and 1948]

Description	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS (see table 7 for detail):			
General and special accounts:			
Direct taxes on individuals	\$19,008,026,332	\$18,637,000,000	\$19,120,000,000
Direct taxes on corporations	12,905,687,938	9,226,980,000	8,269,990,000
Excise taxes	6,695,859,906	7,283,020,000	6,118,010,000
Employment taxes	1,713,671,530	1,955,200,000	2,693,700,000
Customs	435,475,072	495,700,000	517,300,000
Miscellaneous receipts:			
Existing legislation	3,479,869,559	3,986,626,787	2,619,866,388
Proposed legislation			378,599,557
Total receipts, general and special accounts	44,238,500,347	41,584,626,787	39,717,465,945
Deduct net appropriation to Federal old-age and survivors insurance trust fund	1,200,791,529	1,354,700,000	1,987,100,000
Net Budget receipts	43,037,708,818	40,229,926,787	37,730,365,945
BUDGET EXPENDITURES (see table 8 for detail):			
General and special accounts:			
National defense	45,065,933,859	15,149,457,635	11,587,114,769
Veterans' services and benefits	4,414,433,474	7,601,388,963	7,342,771,835
International affairs and finance	1,830,726,458	5,637,691,909	2,820,129,298
Social welfare, health, and security	1,112,697,825	1,569,846,599	1,654,114,593
Housing and community facilities	157,799,827	525,566,578	225,400,508
Education and general research	87,939,522	71,493,844	88,069,568
Agriculture and agricultural resources	1,034,783,240	1,582,473,122	1,602,949,215
Natural resources not primarily agricultural	275,313,559	277,275,809	1,098,921,243
Transportation and communication	866,437,611	935,588,293	1,532,911,801
Finance, commerce, and industry	215,506,939	175,886,084	112,326,889
Labor	104,436,080	124,004,518	117,517,596
General government	988,925,286	1,482,779,087	1,426,534,322
Interest on the public debt	4,747,492,077	4,950,000,000	5,000,000,000
Refunds of receipts	3,119,396,585	2,154,647,147	2,064,803,500
Reserve for contingencies		10,000,000	25,000,000
Adjustment to daily Treasury statement basis	+996,745,649		
Total expenditures, general and special accounts	65,018,627,991	42,698,069,588	36,698,565,167
Checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer (net) ² (see table 13 for detail):			
National defense	* 53,441,000	* 423,572,000	* 330,927,000
International affairs and finance	* 367,282,839	756,232,000	690,223,000
Social welfare, health, and security	8,766		
Housing and community facilities	* 337,452,935	18,492,000	313,654,000
Agriculture and agricultural resources	* 283,287,559	* 465,628,000	* 222,215,000
Natural resources not primarily agricultural	* 18,445,891	1,000,000	1,900,000
Transportation and communication	* 42,815,000	* 30,555,000	* 2,600,000
Finance, commerce, and industry	* 185,354,000	* 93,260,000	313,696,000
General government	* 16,588,116	62,140,000	65,621,000
Net expenditures, wholly owned Government corporations and credit agencies ²	* 1,304,658,574	* 175,152,000	829,352,000
Total Budget expenditures	63,713,969,417	42,522,947,588	37,527,917,167
Excess of Budget receipts over expenditures			202,448,778
Excess of Budget expenditures over receipts	20,676,170,609	2,293,020,801	

* Excess of credits, deduct.

¹ Assumes that the reduction in tax rates which becomes effective 6 months after the termination of hostilities will take place on July 1, 1947.² Sales and redemptions of obligations of Government corporations and credit agencies are shown under trust accounts.

TABLE 2

SUMMARY OF GENERAL AND SPECIAL ACCOUNT APPROPRIATIONS AND OTHER AUTHORIZATIONS

BY FUNCTION

Based on existing and proposed legislation

[For the fiscal years 1946, 1947, and 1948]

Description	Actual, 1946	1947		Recommended, 1948
		Actual	Anticipated supplementals	
GENERAL AND SPECIAL ACCOUNTS				
Appropriations (see table 8 for detail):				
National defense	\$48,482,838,472	\$43,538,696,340	\$558,694,500	\$9,492,918,900
Veterans' services and benefits	4,781,330,521	6,383,980,445	2,134,488,473	7,009,089,900
International affairs and finance	1,899,255,241	607,700,193	679,146,135	1,169,271,370
Social welfare, health, and security	4,168,458,527	1,122,046,851	156,954,633	1,876,585,800
Housing and community facilities	541,910,839	162,994,113	1,550	179,442,203
Education and general research	127,691,584	63,254,329	2,798,132	85,248,095
Agriculture and agricultural resources	723,513,136	659,787,138	14,367,300	823,610,848
Natural resources not primarily agricultural	413,236,054	516,680,442	9,673,115	778,957,017
Transportation and communication	582,835,706	1,023,381,527	24,522,653	1,196,248,604
Finance, commerce, and industry	241,598,964	159,409,745	10,869,987	116,056,800
Labor	113,375,517	148,975,108	3,639,200	117,823,700
General government	1,243,966,444	1,288,839,919	375,324,915	1,340,781,397
Interest on the public debt	4,747,492,077	4,950,000,000		5,000,000,000
Refunds of receipts	3,116,800,710	2,138,807,000		2,064,803,500
Reserve for contingencies			10,000,000	25,000,000
Total appropriations	67,887,363,792	32,734,553,120	3,980,580,593	31,275,838,104
Deduct appropriations to liquidate contract authorizations (see table 12 for detail):				
National defense	4,275,485,381	250,000,000		37,000,000
Other appropriations	113,844,713	280,229,079		301,737,680
Total appropriations to liquidate contract authorizations	4,389,330,094	530,229,079		341,737,680
Total appropriations, excluding appropriations to liquidate contract authorizations	63,498,033,698	32,204,324,041	3,980,580,593	30,934,101,424
New contract authorizations (see table 12 for detail):				
National defense	-1,715,163,983	-1,352,058,297		540,800,000
Other new contract authorizations	16,611,000	951,250,000		1,001,612,755
Total new contract authorizations	-1,698,492,983	-400,808,297		1,542,412,755
Reappropriations (see table 11 for detail):				
National defense	31,542,354,297	192,501,848		
Other reappropriations	74,926,292	151,018,545		15,567,323
Total reappropriations	31,617,280,589	343,520,393		15,567,323
Authorizations treated as public debt transactions:				
Subscriptions to the International Monetary Fund	1,950,000,000			
Subscriptions to the International Bank for Reconstruction and Development	3,175,000,000			
Subscriptions to the Export-Import Bank of Washington	969,000,000			
Line of credit to the United Kingdom	7,375,000,000			
Total authorizations treated as public debt	8,874,000,000			
Cancellations of notes payable to the United States Treasury:				
Commodity Credit Corporation, restoration of capital impairment		921,456,561		830,380,311
Reconstruction Finance Corporation, a reimbursement for materials transferred to military stock pile		80,849,460		210,100,309
Total cancellations of notes payable to the United States Treasury		1,002,306,021		1,040,480,620
Total appropriations and other authorizations, general and special accounts	102,290,821,301	33,149,342,158	3,980,580,593	33,532,561,722

1 Excludes \$1,800,000,000 to be paid from Exchange Stabilization Fund.

2 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 3
SUMMARY OF BUDGET RECEIPTS AND EXPENDITURES
BY ORGANIZATION UNIT

Based on existing and proposed legislation

[For the fiscal years 1946, 1947, and 1948]

Description	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS			
General and special accounts (see table 7 for detail):			
Direct taxes on individuals.....	\$19,008,026,332	\$18,637,000,000	\$19,120,000,000
Direct taxes on corporations.....	12,905,687,038	9,236,980,000	8,269,990,000
Excise taxes.....	6,655,850,906	17,283,020,000	16,118,010,000
Employment taxes.....	1,713,671,530	1,955,300,000	2,693,700,000
Customs.....	435,475,072	495,700,000	517,300,000
Miscellaneous receipts:			
Existing legislation.....	3,479,869,559	3,986,626,787	2,619,866,388
Proposed legislation.....			378,599,557
Total receipts.....	44,238,590,337	41,584,626,787	39,717,465,945
Deduct net appropriation to Federal old-age and survivors insurance trust fund.....	1,200,791,529	1,354,700,000	1,987,100,000
Net budget receipts.....	43,037,798,808	40,229,926,787	37,730,365,945
BUDGET EXPENDITURES			
General and special accounts (see table 10 for detail):			
Legislative branch.....	21,713,287	42,635,149	51,809,002
The Judiciary.....	14,727,704	18,132,034	18,971,700
Executive Office of the President and independent offices:			
Executive Office of the President.....	446,363,297	654,921,076	505,623,510
Funds appropriated to the President.....	5,237,851		
Independent offices.....	6,938,037,955	9,353,494,392	8,716,437,691
Federal Security Agency.....	694,674,066	911,820,471	1,015,399,976
Federal Works Agency.....	213,537,536	467,898,172	585,065,162
Department of Agriculture.....	2,624,341,318	1,434,780,651	1,618,422,739
Department of Commerce.....	132,774,574	183,869,759	260,814,602
Department of the Interior.....	211,055,652	314,254,788	363,405,098
Department of Justice.....	165,587,535	114,604,348	117,283,863
Department of Labor.....	130,175,835	115,709,120	106,242,917
Navy Department.....	14,502,914,895	5,780,000,000	4,510,670,000
Post Office Department (general fund).....	169,117,610	280,527,543	356,086,250
Department of State.....	169,579,600	519,077,876	611,972,542
Treasury Department.....	9,631,007,166	11,301,777,737	9,141,861,717
War Department.....	27,315,092,198	9,457,915,407	8,254,658,654
District of Columbia (Federal contribution).....	6,000,000	8,000,000	8,000,000
Government corporations and credit agencies.....	689,944,263	1,728,771,065	1,030,299,744
Reserve for contingencies.....	10,000,000		25,000,000
Total.....	64,021,882,342	42,698,099,588	36,698,565,167
Adjustment to the dady Treasury statement basis.....	+996,745,649		
Total expenditures, general and special accounts.....	65,018,627,991	42,698,099,588	36,698,565,167
Checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer, net² (see table 14 for detail):			
Independent offices:			
Export-Import Bank.....	* 105,694,830	700,000,000	730,000,000
Tennessee Valley Authority.....	* 16,145,891	3,000,000	1,900,000
War Assets Corporation.....	18,740		
Federal Loan Agency: Reconstruction Finance Corporation.....	286,248,345	161,248,000	780,935,000
Federal Works Agency: Work Projects Administration, Reconstruction Finance Corporation funds.....	8,766		
National Housing Agency.....	* 286,711,935	* 249,200,000	* 177,983,000
Department of Agriculture:			
Commodity Credit Corporation.....	* 1,044,034,879	* 790,000,000	* 494,000,000
Federal Farm Mortgage Corporation.....	* 96,957,848	* 10,500,000	* 3,000,000
Federal Crop Insurance Corporation.....	* 15,353,646	7,500,000	* 8,500,000
Federal Surplus Commodities Corporation.....	122,267	2,700,000	
Rural Electrification Administration.....	* 6,597,507		
Farmers' Home Administration.....	* 19,764,709		
Department of the Interior: The Virgin Islands Company.....	204,562		
Net expenditures, Government corporations and credit agencies ³	* 1,304,658,574	* 178,152,000	829,352,000
Total budget expenditures.....	63,713,969,417	42,822,947,588	37,527,917,167
Excess of budget receipts over expenditures.....			202,448,778
Excess of budget expenditures over receipts.....	20,676,170,609	2,293,020,801	

* Excess of credits, deduct.

¹ Assumes that the reduction in tax rates which becomes effective 6 months after the termination of hostilities will take place on July 1, 1947.

² Sales and redemptions of obligations of Government corporations and credit agencies are shown under trust accounts.

TABLE 4
SUMMARY OF TRUST ACCOUNT RECEIPTS AND EXPENDITURES

[For the fiscal years 1946, 1947, and 1948]

Description	Actual, 1946	Estimate, 1947	Estimate, 1948
TRUST ACCOUNT RECEIPTS (see table 16 for detail):			
Unemployment trust fund:			
Deposits by States.....	\$1,009,908,856	\$977,000,000	\$1,124,000,000
Deposits by Railroad Retirement Board and other receipts.....	200,252,272	275,500,000	280,500,000
Transfers from general and special accounts.....	9,617,970	9,214,985	9,373,778
Federal old-age and survivors insurance trust fund:			
Net appropriation from general account receipts.....	1,200,791,529	1,354,760,000	1,987,100,000
Interest on investments.....	147,765,515	163,100,000	190,300,000
Veterans' life insurance funds:			
Premiums and other receipts.....	1,072,554,319	629,691,000	639,520,000
Transfers from general and special accounts.....	1,381,405,975	973,563,267	53,302,000
Federal employees' retirement funds:			
Deductions from employees' salaries and other receipts.....	367,126,331	322,507,496	280,891,351
Transfers from general and special accounts.....	247,316,800	222,545,000	246,445,000
Railroad retirement account:			
Interest on investments.....	19,881,329	24,600,000	30,000,000
Transfers from general and special accounts.....	291,913,000	501,956,000	481,219,000
Other trust accounts:			
Transfers from general and special accounts.....	6,000,000	9,000,000	8,775,000
Miscellaneous trust receipts.....	1,660,320,455	587,982,971	240,072,162
Total receipts, trust accounts.....	7,074,854,351	6,050,760,719	5,587,298,291
TRUST ACCOUNT EXPENDITURES (see table 17 for detail):			
Unemployment trust fund: Withdrawals by States and other expenditures.....			
	1,145,916,262	835,945,060	749,000,000
Federal old-age and survivors insurance trust fund: Benefit payments.....			
	320,510,092	436,000,000	543,000,000
Veterans' life insurance funds: Insurance losses and refunds.....			
	329,933,564	286,316,000	358,950,088
Federal employees' retirement funds: Annuities and refunds.....			
	296,507,631	244,416,208	167,610,349
Railroad retirement account: Benefit payments.....			
	151,958,994	198,000,000	270,000,000
Other trust accounts: Miscellaneous trust expenditures.....			
	1,574,300,597	701,505,279	410,812,601
Special deposit accounts:			
Government corporations (partially owned).....	75,590,393	128,000,000	247,000,000
Other special deposit accounts.....	571,062,957	280,000,000	250,000,000
Sales and redemptions of obligations of Government corporations and credit agencies in the market (net).....			
	94,912,072	* 124,400,600	* 215,900,000
Total expenditures, trust accounts.....	4,530,692,472	2,985,781,887	2,780,473,038
Net accumulations in trust accounts.....	3,144,161,879	3,064,978,832	2,806,825,253
TRUST ACCOUNT INVESTMENTS IN UNITED STATES SECURITIES (see table 17 for detail):			
Unemployment trust fund.....			
	101,826,600	440,391,890	664,673,778
Federal old-age and survivors insurance trust fund.....			
	1,002,453,200	1,080,269,904	1,604,181,000
Veterans' life insurance funds.....			
	2,099,887,289	1,316,938,267	333,871,912
Federal employees' retirement funds.....			
	309,082,000	317,461,699	368,726,002
Railroad retirement account.....			
	156,500,000	327,000,000	250,000,000
Other trust accounts.....			
	* 2,000,000	* 10,000,000	* 700,000
Total investments, trust accounts.....	3,607,749,089	3,472,061,760	3,220,752,692
Total expenditures and investments, trust accounts.....	8,198,441,561	6,457,843,647	6,001,225,730
Excess of trust account expenditures and investments over receipts.....	523,587,210	407,082,928	413,927,439

* Excess of redemptions, deduct.

TABLE 5
EFFECT OF FINANCIAL OPERATIONS ON THE PUBLIC DEBT

Based on existing and proposed legislation

[For the fiscal years 1946, 1947, and 1948]

Description	Actual, 1946	Estimate, 1947	Estimate, 1948
PUBLIC DEBT AT BEGINNING OF YEAR	\$258,682,487,440	\$269,422,069,173	\$269,400,000,000
CHANGE IN PUBLIC DEBT DURING THE YEAR:			
Net Budget receipts	43,037,798,808	40,229,926,787	37,730,365,945
Budget expenditures:			
General and special accounts	65,018,627,994	42,698,069,588	36,698,565,167
Checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer (net)	* 1,304,658,574	* 175,152,000	829,352,000
Total Budget expenditures	66,323,286,568	42,873,221,588	37,527,917,167
Excess of Budget expenditures over receipts	23,285,487,760	2,238,294,801	302,448,778
Excess of Budget receipts over expenditures			
Trust account receipts	7,674,854,351	6,650,760,719	5,587,298,291
Trust account expenditures	4,530,692,472	2,985,781,887	2,780,473,638
Net accumulations in trust accounts	3,144,161,879	3,664,978,832	2,806,825,253
Trust account investments in United States securities	3,667,749,089	3,472,061,700	3,230,752,692
Excess of trust account expenditures and investments over receipts	523,587,210	407,082,928	413,927,439
Treasury cash balance at beginning of year	24,697,729,351	14,237,883,295	2,515,680,393
Treasury cash balance at end of year	14,237,883,295	2,515,680,393	2,104,201,732
Change in Treasury cash balance during year	-10,459,846,056	-11,722,202,902	-411,478,661
Total change in public debt during the year	10,739,911,763	-9,022,069,173	-200,000,000
PUBLIC DEBT AT END OF YEAR	269,422,069,173	260,400,000,000	269,200,000,000

* Excess of credits, deduct.

TABLE 6
SUMMARY OF APPROPRIATIONS AND OTHER AUTHORIZATIONS
BY TYPES OF ACCOUNTS AND ORGANIZATION UNIT

Based on existing and proposed legislation

[For the fiscal years 1916, 1947, and 1948]

Description	Actual, 1946	1947		Recommended, 1948
		Actual	Anticipated supplementals	
GENERAL AND SPECIAL ACCOUNTS				
Appropriations (see table 10 for detail):				
Legislative branch.....	855,769,572	555,300,643	86,683,501	568,489,429
The Judiciary.....	15,855,950	16,072,606	1,916,419	19,194,900
Executive Office of the President and independent offices:				
Executive Office of the President:				
Office for Emergency Management.....	651,695,661	556,025,000	131,034,505	379,730,000
Other.....	5,326,885	4,791,643	448,250	6,232,750
Funds appropriated to the President.....	4,448,286,009	2,451,708,000	102,500,000	30,000,000
Independent offices:				
Atomic Energy Commission.....	.....	.....	.....	250,000,000
Civil Service Commission.....	265,991,888	235,388,500	1,797,815	260,063,000
General Accounting Office.....	41,963,855	40,380,000	.....	36,617,000
National Advisory Committee for Aeronautics.....	26,014,519	29,673,000	8,721,000	36,390,000
Railroad Retirement Board.....	307,622,916	315,295,000	2,669,000	703,423,000
Selective Service System.....	52,090,364	27,750,000	.....	.....
United States Maritime Commission.....	437,583,059	.....	.....	5,920,000
Veterans' Administration.....	4,780,630,074	6,308,142,415	2,134,487,173	6,983,233,500
Other independent offices.....	73,371,109	47,378,547	4,832,757	155,959,950
Federal Security Agency.....	749,698,216	733,282,527	145,485,078	1,056,685,000
Federal Works Agency.....	256,755,056	410,989,872	8,151,417	402,696,059
Department of Agriculture.....	768,412,064	723,844,892	20,644,800	947,741,318
Department of Commerce.....	108,469,307	194,284,720	10,124,319	264,464,500
Department of the Interior.....	248,817,056	272,952,569	6,909,047	313,714,220
Department of Justice.....	106,650,173	99,752,250	11,578,700	111,470,000
Department of Labor.....	82,288,685	140,481,443	2,344,200	106,178,700
Navy Department.....	23,010,930,601	4,148,813,440	.....	3,541,546,300
Post Office Department (general fund).....	160,576,217	295,150,543	.....	352,679,250
Department of State.....	102,344,618	178,537,406	379,159,053	356,162,787
Treasury Department:				
Administration and operation.....	4,029,138,462	2,683,756,969	45,338,469	2,587,822,263
Interest.....	4,747,492,077	4,950,000,000	.....	5,000,000,000
War Department:				
Military activities.....	21,503,952,945	7,267,042,400	856,281,000	5,942,791,500
Civil functions.....	357,036,102	312,878,250	87,601,000	1,076,691,100
Panama Canal.....	10,141,341	20,571,500	1,483,000	25,024,500
District of Columbia (Federal contribution).....	6,000,000	8,000,000	.....	8,000,000
Reserve for contingencies.....	.....	.....	10,000,000	25,000,000
Wholly owned Government corporations and credit agencies.....	476,479,617	204,469,105	450,000	227,916,448
Total appropriations.....	67,887,363,792	32,734,553,120	3,980,580,593	31,275,838,104
Deduct appropriations to liquidate contract authorizations (see table 12 for detail):				
Federal Security Agency.....	.....	.....	.....	2,622,080
Federal Works Agency.....	108,000,000	270,438,792	.....	292,000,000
Department of Agriculture.....	2,000,000	.....	.....	.....
Department of Commerce.....	.....	.....	.....	600,000
Department of the Interior.....	.....	5,250,000	.....	2,000,000
Navy Department.....	4,275,485,381	250,000,000	.....	37,000,000
State Department.....	3,844,713	4,540,287	.....	8,115,000
Total appropriations to liquidate contract authorizations.....	4,389,330,094	530,229,079	.....	341,737,080
Total appropriations, excluding appropriations to liquidate contract authorizations.....	63,498,033,698	32,204,324,041	3,980,580,593	30,934,101,024
New contract authorizations (see table 12 for detail):				
Legislative branch.....	861,000	.....	.....	471,693,000
Executive Office of the President and independent offices.....	.....	441,250,000	.....	4,169,755
Federal Security Agency.....	.....	.....	.....	502,875,000
Federal Works Agency.....	750,000	510,000,000	.....	1,935,000
Department of Commerce.....	.....	.....	.....	21,000,000
Department of the Interior.....	15,000,000	.....	.....	290,800,000
Navy Department.....	-1,715,103,983	-1,352,058,297	.....	280,000,000
War Department.....	.....	.....	.....	.....
Total new contract authorizations.....	-1,698,492,983	-400,808,297	.....	1,542,412,755

TABLE 6—Continued
SUMMARY OF APPROPRIATIONS AND OTHER AUTHORIZATIONS—Continued
BY TYPES OF ACCOUNTS AND ORGANIZATION UNIT—Continued

Description	Actual, 1946	1947		Recommended, 1948
		Actual	Anticipated supplements	
GENERAL AND SPECIAL ACCOUNTS—Continued				
Reappropriations (see table 11 for detail):				
Executive Office of the President and independent offices:				
Funds appropriated to the President	\$67,524,175	\$10,500,000		
Other	42,319	40,374		
War Department, military activities	31,476,964,132	152,000,000		
Other reappropriations	72,749,933	150,980,019		\$15,567,323
Total reappropriations	31,617,290,589	343,520,393		15,567,323
Authorizations treated as public debt transactions:				
Subscriptions to the International Monetary Fund	1,950,000,000			
Subscriptions to the International Bank for Reconstruction and Development	3,175,000,000			
Subscriptions to the Export-Import Bank of Washington	999,000,000			
Line of credit to the United Kingdom	2,875,000,000			
Total authorizations treated as public debt	8,874,000,000			
Cancellations of notes payable to the United States Treasury:				
Commodity Credit Corporation, restoration of capital impairment		921,456,561		830,380,311
Reconstruction Finance Corporation, a reimbursement for materials transferred to military stock pile		80,849,460		210,100,309
Total cancellations of notes payable to the United States Treasury		1,002,306,021		1,040,480,620
Total appropriations and other authorizations, general and special accounts	102,290,821,304	33,149,342,158	\$3,980,580,593	33,532,061,722
POSTAL ACCOUNTS				
Appropriations (see pp. 727 to 747 for detail):				
Post Office Department, Washington	\$6,674,360	\$7,013,729	\$802,638	\$7,960,100
Postal service, field operations	1,385,066,781	1,272,566,340	234,595,783	1,537,129,150
Total appropriations, postal accounts	1,391,741,141	1,279,580,069	235,398,321	1,545,089,250
WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES				
Limitations on administrative expenses (see table 15 for detail):				
Independent offices	\$13,248,112	\$1,282,500	\$281,000	\$2,064,200
Federal Loan Agency	42,831,100	34,533,000	6,825,000	49,672,000
National Housing Agency	24,823,327	45,405,400	1,925,670	46,122,300
Department of Agriculture	16,107,500	15,951,000	935,000	15,492,000
Department of Commerce		644,200	86,138	438,200
Department of the Interior		20,000		20,000
Department of Justice	3,563,200	3,768,826	410,974	4,613,000
Department of State		1,120,900	123,500	1,212,560
War Department		10,000		
Total limitations on administrative expenses, Government corporations and credit agencies	99,573,239	102,755,826	10,587,282	119,634,250
TRUST ACCOUNTS				
Appropriations (see table 17 for detail):				
Unemployment trust fund	\$1,280,616,490	\$1,261,714,985		\$1,413,673,778
Federal old-age and survivors insurance trust fund	1,348,556,196	1,517,800,000		2,177,400,000
Veterans' life insurance fund	2,452,833,655	1,603,254,267		692,822,000
Federal employees' retirement funds	614,836,277	545,052,496		536,236,351
Railroad retirement account	311,794,328	525,956,000		518,219,000
Other trust accounts	1,329,941,621	607,361,738		247,063,407
Total appropriations, trust accounts	7,338,578,567	6,061,139,486		5,585,514,536
STATUTORY PUBLIC DEBT RETIREMENT				
Appropriations:				
Cumulative sinking fund	\$587,605,466	\$587,550,000		\$587,560,000
Redemptions of bonds from repayments of principal of loans to States and municipalities		8,000,000		5,000,000
Retirements from gifts, forfeitures, and other miscellaneous receipts	4,000	5,000		5,000
Obligations retired from Federal intermediate credit bank franchise-tax receipts	305,797	289,000		225,000
Total appropriations, statutory public debt retirement	587,915,263	595,854,000		592,790,000

¹ Excludes \$1,800,000,000 to be paid from "Exchange stabilization fund."

² 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 7
RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS¹

[For the fiscal years 1946, 1947, and 1948]

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Direct taxes on individuals:			
Income tax:			
Income tax withheld (daily Treasury statement basis).....	\$9,391,698,367	\$9,302,000,000	\$9,614,000,000
Income tax not withheld:			
Current tax.....	8,430,376,772	8,017,000,000	8,046,000,000
Back tax.....	416,693,074	588,000,000	731,000,000
Total income tax not withheld.....	8,847,069,846	8,605,000,000	8,777,000,000
Adjustment to the daily Treasury statement basis.....	+92,425,816		
Total income tax not withheld.....	8,939,495,662	8,605,000,000	8,777,000,000
Estate tax.....	629,600,698	678,000,000	679,000,000
Gift tax.....	47,231,605	52,000,000	50,000,000
Total, direct taxes on individuals.....	19,008,026,332	18,637,000,000	19,120,000,000
Direct taxes on corporations:			
Income tax:			
Current tax.....	3,901,916,750	4,752,000,000	6,473,000,000
Back tax.....	738,032,434	480,980,000	624,900,000
Excess-profits tax:			
Current tax.....	6,732,021,933	3,059,000,000	28,000,000
Back tax.....	1,090,466,221	884,000,000	1,137,000,000
Declared value excess-profits tax:			
Current tax.....	70,700,188	35,000,000	
Back tax.....	29,429,579	16,000,000	7,000,000
Capital-stock tax.....	352,120,833	(?)	(?)
Total, direct taxes on corporations.....	12,905,687,938	9,226,980,000	8,269,900,000
Excise taxes:			
Unjust enrichment tax.....	34,882	20,000	10,000
Liquor taxes:			
Distilled spirits (domestic and imported) ²	1,746,577,154	1,752,100,000	1,105,300,000
Fermented malt liquors.....	650,824,037	669,000,000	635,300,000
Rectification tax ³	41,879,584	55,000,000	50,000,000
Wines (domestic and imported) ¹	60,843,954	81,900,000	60,500,000
Special taxes in connection with liquor occupations.....	11,166,359	11,600,000	12,000,000
Container stamps.....	13,308,863	14,500,000	13,000,000
All other.....	865,342	900,000	1,000,000
Total, liquor taxes.....	2,525,465,293	2,585,000,000	1,877,400,000
Tobacco taxes:			
Cigarettes (small).....	1,072,798,839	1,126,000,000	1,112,000,000
Tobacco (chewing and smoking).....	41,961,365	40,200,000	39,000,000
Cigars (large).....	41,384,278	52,500,000	57,000,000
Snuff.....	7,372,589	7,200,000	7,100,000
Cigarette papers and tubes.....	1,756,896	1,000,000	800,000
All other.....	242,415	100,000	100,000
Total, tobacco taxes.....	1,165,616,382	1,227,000,000	1,216,000,000
Stamp taxes:			
Issues of securities, bond transfers, and deeds of conveyance.....	47,392,511	41,000,000	45,000,000
Stock transfers.....	30,368,915	26,000,000	29,000,000
Playing cards.....	9,766,371	9,200,000	8,800,000
Silver bullion sales or transfers.....	148,599	800,000	200,000
Total, stamp taxes.....	87,676,396	77,000,000	83,000,000
Manufacturers' excise taxes:			
Gasoline.....	405,694,551	444,000,000	486,000,000
Lubricating oils.....	74,601,713	81,500,000	89,000,000
Passenger automobiles and motorcycles.....	25,892,586	188,000,000	271,000,000
Automobile trucks, busses, and trailers.....	37,145,631	52,000,000	59,000,000
Parts and accessories for automobiles.....	68,870,508	88,000,000	78,000,000
Tires and inner tubes.....	118,072,183	176,000,000	162,000,000
Electrical energy.....	59,112,413	61,500,000	65,000,000
Electric, gas, and oil appliances.....	28,492,072	64,000,000	79,000,000
Luggage.....			7,200,000

¹ See pt. IV for explanation of the estimates of receipts.

² Capital-stock tax repealed with respect to years ending after June 30, 1945; estimate included in "All other, including repealed taxes."

³ Collections for credit to trust funds are not included.

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Excise taxes—Continued			
Manufacturers' excise taxes—Continued			
Electric light bulbs.....	\$17,786,747	\$21,466,000	\$8,000,000
Radio receiving sets, phonographs, phonograph records, and musical instruments.....	20,126,471	65,000,000	66,100,000
Refrigerators, refrigerating apparatus, and air-conditioners.....	9,229,412	40,500,000	59,000,000
Business and store machines.....	15,791,618	26,500,000	33,000,000
Photographic apparatus.....	21,184,239	38,500,000	44,000,000
Matches.....	10,247,199	8,500,000	8,000,000
Sporting goods.....	7,877,505	16,500,000	18,000,000
Firearms, shells, pistols, and revolvers.....	5,293,697	7,500,000	8,200,000
Total, manufacturers' excise taxes.....	922,410,545	1,379,400,000	1,540,500,000
Retailers' excise taxes:			
Jewelry, etc.....	233,341,987	232,600,000	130,300,000
Furs.....	91,706,171	99,000,000	48,800,000
Toilet preparations.....	95,574,485	91,500,000	45,900,000
Luggage, handbags, wallets, etc.....	81,423,426	86,800,000	9,100,000
Total, retailers' excise taxes.....	492,046,069	509,900,000	234,100,000
Miscellaneous taxes:			
Telephone, telegraph, radio, and cable facilities, leases, wires, etc.....	234,392,876	253,000,000	198,500,000
Local telephone service.....	145,688,921	178,000,000	146,200,000
Transportation of oil by pipe line.....	14,823,532	15,500,000	15,900,000
Transportation of persons.....	226,749,802	247,000,000	155,600,000
Transportation of property.....	220,121,450	256,000,000	270,000,000
Admissions, exclusive of cabarets, roof gardens, etc.....	343,191,268	362,000,000	215,800,000
Cabarets, roof gardens, etc.....	72,076,598	62,000,000	20,100,000
Club dues and initiation fees.....	18,899,227	22,000,000	12,100,000
Leases of safe-deposit boxes.....	7,857,166	8,100,000	8,100,000
Use of motor vehicles and boats.....	116,141,802	(¹)	(¹)
Coconut and other vegetable oils processed ²	6,267,982	14,900,000	20,500,000
Oleomargarine, etc., including special taxes and adulterated butter.....	4,975,672	4,700,000	4,300,000
Sugar tax.....	56,731,986	60,000,000	75,000,000
Coin-operated amusement and gaming devices.....	17,091,795	21,500,000	21,500,000
Bowling alleys and billiard and pool tables.....	4,011,063	4,300,000	2,400,000
All other, including repealed taxes.....	1,863,836	1,700,000	1,000,000
Total, miscellaneous taxes.....	1,490,884,976	1,504,700,000	1,167,000,000
Adjustment to daily Treasury statement basis.....	+11,825,363		
Total, excise taxes.....	6,695,859,966	8,283,029,000	6,618,010,000
Employment taxes:			
Taxes on employment by other than carriers:			
Federal Insurance Contributions Act.....	1,238,218,447	1,370,000,000	2,063,000,000
Federal Unemployment Tax Act.....	179,930,178	185,000,000	191,000,000
Total.....	1,418,148,625	1,555,000,000	2,194,000,000
Railroad Retirement Tax Act.....	282,610,497	386,000,000	487,000,000
Railroad Unemployment Insurance Act.....	12,912,408	14,300,000	12,700,000
Total, employment taxes.....	1,713,671,530	1,955,300,000	2,693,700,000
Customs.....	435,475,072	495,700,000	517,300,000
Miscellaneous receipts:			
Miscellaneous taxes:			
General accounts:			
Immigration head tax.....	806,938	1,580,000	1,600,000
Tonnage tax.....	2,024,435	2,000,000	2,000,000
Taxes, Canal Zone.....	114,164	110,000	110,000
Special accounts:			
Federal intermedial credit banks franchise tax.....	305,796	288,000	232,000
Taxes on firearms, shells, and cartridges, sec. 3407, Internal Revenue Code.....	5,232,465	5,232,000	5,232,000
Total, miscellaneous taxes.....	8,483,798	9,210,000	9,174,000

¹ Use tax on motor vehicles and boats repealed with respect to the period after June 30, 1946; estimate included in "All other, including repealed taxes."

² Collections for credit to trust funds are not included.

³ Assumes that the reduction in tax rates which becomes effective 6 months after the termination of hostilities will take place on July 1, 1947.

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Assessments:			
General accounts:			
Overtime service, Federal Communications Commission	\$2,667	\$3,600	\$4,000
Overtime service, marine inspection and navigation	87,163		
Special accounts:			
Assessments, examination costs, and supervisory services for banks and corporations, Farm Credit Administration, act of July 22, 1942 (56 Stat. 700)	2,327,371	3,100,000	2,987,000
Revenues, Colorado River Dam fund, All-American Canal, act of Dec. 21, 1928 (45 Stat. 1057)	15,852	20,000	20,000
Revenues, Colorado River Dam fund, Boulder Canyon project, act of Dec. 21, 1928 (45 Stat. 1057)	6,679,381	7,000,000	7,000,000
Total assessments	9,112,434	10,123,600	10,011,000
Fees:			
General accounts:			
Admission fees	7,020	10,000	6,000
Admission of attorneys to practice before executive departments and establishments	6,900	6,900	6,500
Agricultural Commodities Act	170,580	210,000	250,000
Canal Zone	4,367	3,500	3,500
China Trade Act	200		
Clerks, United States courts	779,349	800,000	800,000
Commissions on telephone pay stations in Federal buildings	3,464,456	2,704,000	2,200,000
Consular and passport	2,251,659	3,180,300	3,595,000
Copying	90,934	82,700	84,700
Copyright	409,314	400,000	400,000
Court of Claims	8,349	1,000	2,000
Certifying railroad tariffs	3,782	3,800	3,800
Court of Customs and Patent Appeals	5,120	7,500	6,000
Customs	21,381	23,000	23,000
Fees and commissions, Land offices, general fund	27,915	28,000	28,000
Fees and other charges, financing war contracts	* 8,277,296		
Fees, sale of timber (Indians)	160,448	175,000	185,000
Federal Firearms Act	23,530	23,400	23,400
Filing fees, Trust Indenture Act of 1939, Securities and Exchange Commission	1,432	1,300	1,300
Fire protection for timber of private owners	16	20	20
Food, Drug, and Cosmetic Act, fees, sees. 506 (b) and 706	62,093	333,500	341,500
Inspection of tobacco	140	200	200
Immigration, registration (earned)	82,872		
Immigration fees, cancellation of deportation proceedings	720		
Immigration and naturalization fees and permits	490,416	1,265,000	1,310,000
Marshals, United States courts	214,540	80,000	80,000
Migratory-bird hunting stamps	1,766,350	1,800,000	2,000,000
Naturalization (earned)	835,146		
Naval stores grading	5,439	7,000	8,000
Navigation	234,085	234,000	234,000
Patent (earned)	4,427,682	6,236,000	9,600,000
Postal receipts, Panama Canal	389		
Registration fees, correspondence courses	15,192	17,000	19,000
Registration, securities and exchanges	936,504	1,000,000	1,000,000
Registration under Neutrality Act	20,700	30,000	30,000
Services performed for Indians	158,649	140,000	150,000
Testing	111,318	408,500	158,500
Testing fees, enforcement of Tea Importation Act	26,217	25,000	25,000
The Tax Court of the United States	35,207	40,000	40,000
Vending machines	10,546	7,600	8,600
Warehouse Act	14,504	15,000	15,000
Water and power rights	76	100	100
Other	9,389	278,000	356,000
Special accounts:			
Fees and commissions, land offices, act of June 17, 1902 (32 Stat. 388)	49,671	50,000	50,000
Deposits, fees, and other charges, financing war contracts	1,552,004	464,000	250,000
Total, fees	13,220,567	20,091,320	23,304,520
Fines and penalties:			
General accounts:			
Antinarcotic laws	5,871	6,000	6,000
Antitrust laws	906,669	700,000	500,000
Canal Zone	58,602	50,000	50,000
Customs Service	403,590	409,000	409,000
Emergency price control and Second War Powers Act	2,618,834	2,000,000	500,000
Enforcement of National Prohibition Act	20,922	19,000	16,000
Immigration and Naturalization Service	43,885	29,000	27,000

* Excess of credits, deduct.

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Fines and penalties—Continued			
General accounts—Continued			
Internal revenue.....	\$3,446	\$3,100	\$3,100
Interstate Commerce Act.....	133,816	215,000	165,000
Liquidated damages.....	138,581	137,100	132,100
Navigation.....	69,386	75,000	70,000
Penalties, cotton marketing quotas, Agricultural Adjustment Act of 1938.....	57,156	765,000	.....
Penalties, peanut marketing quotas, Agricultural Adjustment Act of 1938.....	28,790	45,000	.....
Penalties, tobacco marketing quotas, Agricultural Adjustment Act of 1938.....	435,999	320,000	1,500,000
Penalties, wheat marketing quotas, Agricultural Adjustment Act of 1938.....	952,290	735,000	80,000
Public Health Service.....	189	200	200
Public lands and reservations.....	17,111	5,700	5,600
Tribal damages, Emergency Price Control Act.....	23,118,370	23,450,000	2,050,000
Violations, air-traffic regulations.....	6,770	10,000	13,000
Violating regulations and 8-hour law of 1912.....	486,250	361,000	346,100
Violations, Federal Alcohol Administration Act.....	95,150	64,500	64,500
Violations, Fair Labor Standards Act of 1938.....	142,856	186,000	136,000
Violations, Public Contracts Act.....	739,985	720,000	720,000
Other.....	2,761,214	1,426,000	1,415,000
Total, fines and penalties.....	33,245,732	31,731,600	8,208,600
Forfeitures:			
General accounts:			
Bonds of aliens, contractors, etc.....	169,976	91,200	85,500
Bonds under Narcotic Act.....	11,107	12,500	10,500
Bonds under National Prohibition Act.....	78,567	100,000	100,000
Bribes to United States officers.....	5,898	2,400	2,400
Excess proceeds of withheld Veterans' Administration foreign checks.....	596,551	.....	.....
Customs Service.....	414,150	414,000	414,000
Effects of deserters and enlisted men.....	204	200	200
Forfeitures of deposits, Surplus Property Act.....	43,111	100	100
Funds and proceeds from other public property captured from the enemy.....	4,077,071	2,000	1,000
From espionage activities.....	* 1,940	.....	.....
Livestock trespassing on national forests and parks.....	3,788	2,200	2,200
Secret Service Division.....	922	2,800	1,000
Unclaimed funds and abandoned personal property.....	318,644	20,000	15,000
Unclaimed and abandoned merchandise.....	82,067	80,100	80,100
Unclaimed moneys and wages remaining in registry of courts.....	124,815	11,000	11,000
Unclaimed odd pennies in employees' pay-roll-allotment accounts for War Savings Bonds.....	20,532	10,000	5,000
Unexplained balances in cash accounts.....	142,229	102,000	52,000
Under Narcotic Act.....	1,685	1,500	1,500
Under National Prohibition Act.....	471	500	500
Other.....	170,363	167,000	144,500
Special account:			
Bonds of aliens (United States securities).....	4,000	5,000	5,000
Total, forfeitures.....	6,264,251	1,024,500	931,500
Gifts and contributions:			
General accounts:			
Deposits of funds belonging to military organizations of the Army disbanded at close of World War I.....	25	20	20
Donations to the United States.....	218,844	70,800	10,800
Donations to the United States for war activities.....	47,517	.....	.....
Moneys received from persons known.....	* 2,126,261	10,500	6,600
Moneys received from persons unknown.....	49,889	23,500	16,500
Residue of funds of quasi-governmental organizations.....	9,893	15,000	10,000
Return of grants, Farm Security Administration.....	14,937	10,000	5,000
Returning of grants, Farm Security Administration (emergency relief).....	8,057	3,000	1,000
Special account:			
Deposits, war contributions, act of Mar. 27, 1942.....	* 51,115,305	.....	.....
Total, gifts and contributions.....	49,338,206	132,820	49,920
Interest, exchange, and dividends:			
General accounts:			
Dividends on shares of Federal savings and loan associations.....	50,708	11,500	8,000
Dividends on capital stock of Panama Railroad Company, owned by the United States.....	4,200,000	1,250,000	700,000
Earnings, War Damage Corporation.....	.....	.....	210,173,000
Earnings from payments to Federal Reserve banks for industrial loans.....	247,659	150,000	150,000

* Excess of credits, deduct.

† Result of adjustment of prior-year receipts.

‡ Includes \$50,941,875 credited to the French Government for distribution to the armed forces of the United States in France.

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Interest, exchange, and dividends—Continued			
General accounts—Continued			
Earnings, Prison Industries fund.....	\$4,774,707	\$6,225,263	\$3,000,000
Earnings, United States Spruce Production Corporation.....		63,067	
Federal control of transportation systems (repayments to appropriations).....	3,968	6,000	5,000
Gain by exchange.....	967,291	481,000	280,000
Interest earned on Commodity Credit Corporation securities.....	13,337,086	3,503,000	3,800,000
Interest collections of Farm Security Administration.....	1,418	800	
Interest earned on Home Owners' Loan Corporation bonds.....	8,750,376	6,400,000	4,800,000
Interest earned on Tennessee Valley Authority securities.....	570,791	570,800	570,800
Interest earned on Export-Import Bank securities.....		2,250,000	12,536,000
Interest earned on United States Housing Authority notes.....	3,826,823	3,500,000	3,525,000
Interest from Central Branch, Union Pacific Railroad.....	11,236	5,000	5,000
Interest on advances to Colorado River dam fund, Boulder Canyon project.....	3,750,000	4,500,000	3,000,000
Interest on construction costs of public works in Colon and Panama, War Department.....	20,683		
Interest on advance payments to contractors.....	8,596,639	2,500,000	1,250,000
Interest on deferred collections or payments.....	5,075,584	4,330,000	3,777,500
Interest on crop production and harvesting loans, Farmers' Home Administration.....			750,000
Interest on emergency crop loans incident to removal of enemy aliens.....	14,636	10,000	5,000
Interest on loans for Indian rehabilitation.....	2,289	2,000	2,000
Interest on funded obligations of foreign governments held by the United States under refunding agreements.....	317,336	313,900	310,400
Interest on Government-owned securities.....	1,805,599	90,000	65,000
Interest on loans, Puerto Rico Reconstruction Administration.....	40,904	30,000	25,000
Interest on loans, Rural Electrification Administration.....	11,430	16,000	19,000
Interest on loans to States, municipalities, etc., Federal Works Agency.....	166,658	200,000	210,000
Interest on public deposits.....	269,506	178,800	130,100
Interest on Surplus Property Act transactions.....	669		
Loans to railroads after termination of Federal control (repayments to appropriations).....	11,909	75,000	75,000
Interest and premiums on obligations of Reconstruction Finance Corporation.....	90,153,617	89,250,000	87,000,000
Military and naval insurance, Veterans' Administration, premiums on term insurance (repayments to appropriations).....	58,662		
Interest on securities received from Reconstruction Finance Corporation.....	510	1,000	1,000
Interest and profits on Federal Farm Mortgage Corporation bonds.....	837,724	9,200	
Other.....	344	200	200
Special account: Interest and profits on investments, Pershing Hall Memorial fund.....	5,043	5,000	5,000
Total, interest, exchange, and dividends.....	147,881,805	125,923,560	336,178,000
Mint receipts:			
General accounts:			
Profits on coinage, bullion, deposits, etc.....	34,431,312	1,060,400	1,376,400
Seigniorage.....	53,081,151	60,500,000	61,000,000
Total, mint receipts.....	87,512,463	61,560,400	62,376,400
Permits, privileges, and licenses:			
General accounts:			
Alaska fund.....	169,671	175,000	175,000
Business concessions.....	791,842	355,000	333,000
Immigration reentry permits (earned).....	30,440		
Licenses under Federal Power Act.....	161,003	160,800	160,900
Permits for camps and recreational sites.....	160	200	200
Permits to enter national parks.....	1,083,897	1,700,000	1,950,000
Permits, fishing and hunting.....	33,839	35,200	35,200
Power permits.....	14,126	11,600	11,600
Revenues, Washington National Airport.....	671,072	972,300	1,162,500
Revenues, Yuma Valley Railroad.....	176		
Rights-of-way on and occupancy of public lands and reservations.....	30,641	31,900	32,400
Other.....	142	200	200
Special accounts:			
Licenses under Federal Power Act.....	209,413	210,000	213,000
Receipts under Grazing Act, June 28, 1934.....	418,891	500,100	500,100
Revenues, Indian Arts and Crafts Board.....	38	100	100
Revenues, purchase of lands and other property, Mammoth Cave National Park.....	62,182		
Total, permits, privileges, and licenses.....	3,677,503	4,152,400	4,574,200
Reimbursements:			
General accounts:			
Auditing accounts of American Red Cross.....	33,416	35,000	25,000
Bankruptcy Act as amended, Interstate Commerce Commission.....	3,461	2,500	4,000
Cable and radio messages.....	175,262	20,000	20,000
Savings, communication services.....	18,824		

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Reimbursements—Continued			
General accounts—Continued			
Collections under Cotton Standards Act	\$375,907	\$375,000	\$375,000
Collections under Grain Standards Act	72,564	70,000	70,000
Compensation received by Federal employees from private sources	10		
Construction charges (Indian Service)	41,735	22,000	22,000
Cost of administration, Federal Power Act	478,878	601,100	595,700
Cost of handling penalty mail	15,782,919	15,500,000	17,000,000
Costs from estates of deceased Indians	41,610	45,000	45,000
Court costs	390,725	370,900	365,200
By District of Columbia for advances for acquisition of lands under sec. 4, act May 29, 1930, as amended	122,000	150,000	354,000
By the District of Columbia for services rendered by The Judiciary and the Department of Justice	302,414	780,000	793,000
Maintenance of District of Columbia inmates in Federal penal and correctional institutions	99,759	100,000	100,000
Expenses, miscellaneous	8,294,248	4,094,000	2,647,000
Expenses for bringing home interned American citizens	27,335	50,000	25,000
Excess cost over contract price	* 24,911	47,000	48,000
Excessive profits on renegotiated contracts	1,062,830,029	408,000,000	193,000,000
Excess witness fees	425	300	200
Government property lost or damaged	14,563,665	7,785,000	5,281,000
Government property lost or damaged, National Guard	43,646	5,000	4,000
Hospitalization charges and expenses	24,851	25,600	25,900
Inspection of perishable food and farm products	378,273	398,000	400,000
Jury service	70,850	57,000	55,000
Loss of continuous discharge books, etc., Marine Inspection and Navigation	13,196		
Maintenance and irrigation charges, irrigation systems, Indian Service	871,197	43,000	43,000
Moneys recovered in narcotic and prohibition areas		5,000	5,000
Of appropriations made for Indian tribes	249,258	215,000	250,000
Printing of records	137		
Refund on royalties	18,434,131	12,500,000	9,000,000
Refund of terminal leave compensation	1,710,567	1,573,000	1,355,000
Refund on enlistment allowances and clothing bounties	2,912	2,000	2,000
Refund, State and local taxes	160,099	96,000	81,000
Refund on empty containers	601,879	630,000	556,000
Reimbursement by the District of Columbia to the United States for services rendered by Freedmen's Hospital	426,707	400,000	400,000
Reimbursements for expenses, American Mexican Claims Commission	249,696	100,000	100,000
Reimbursement of expenses, Coos Bay Wagon Road Grant Lands, Douglas County, Oreg.	4,633		
Reimbursement on account of reimbursable construction costs, water conservation and utilization projects, act of Oct. 14, 1940, as amended	14,533	15,000	15,000
Reimbursement for emergency conservation work, profits on sales of land or its products	* 1,060,400	60,000	60,000
Reimbursement on account of reimbursable development costs in connection with lands and improvements		100,000	85,000
Reimbursements, defense aid:			
Agricultural, industrial, and other commodities	406,326,404		
Aircraft and aeronautical material	58,440,819		
Facilities and equipment	720,000		
Miscellaneous military equipment	39,539,089		
Ordnance and ordnance stores	40,075,315	29,000,000	5,000,000
Services and expenses	2,271,348		
Tanks and other vehicles	106,966,424		
Testing, reconditioning, etc., of defense articles	424,000		
Vessels and other watercraft	8,488,654		
Revenues, power system, Flathead Reservation, Mont.	233,995	225,000	250,000
Reimbursements from Federal Reserve banks:			
Contingent expenses	957	900	2,500
Salaries	84,489	97,200	110,000
Repairs of Rock Island Bridge, Rock Island, Ill.	20,808	10,000	10,000
Salaries (unauthorized services)	20,688	1,100	900
Services and expenses, reverse lend-lease	5,910,355	6,000,000	3,000,000
Settlement of claims against various depositors	691,015	230,400	170,000
Surplus postal revenues		* 12,000,000	
Transportation	10,143,612	7,005,000	6,805,000
Other	* 6,191,942	17,536,000	7,916,000
Special accounts:			
Collections, reclamation fund	22,501,875	23,900,000	26,200,000
Reimbursements, defense aid:			
Agricultural, industrial, and other commodities	¹⁰ 204,558,565		
Aircraft and aeronautical material	2,454		

* Excess of credits, deducted.

⁹ Represents receipts by the Treasury of part of the surplus from postal operations during the fiscal year 1945.

¹⁰ Result of adjustment of amounts credited to special fund, and later transferred to general fund.

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Reimbursements—Continued			
Special accounts—Continued			
Reimbursements, defense aid—Continued			
Miscellaneous and military equipment.....	\$18,926		
Ordnance and ordnance stores.....	1,442		
Services and expenses.....	310,875		
Tanks and other vehicles.....	16 + 78,810		
Total reimbursements.....	1,618,193,667	\$550,378,000	\$282,671,400
Rents and royalties:			
General accounts:			
Ground rent.....	43,771	36,500	32,000
Pipe-line rentals.....	24,056	15,000	15,000
Receipts from potash deposits, royalties, and rentals.....	80,346	80,000	80,000
Receipts under mineral leasing acts.....	1,008,313	1,000,000	1,000,000
Receipts for range improvements.....	209,473	260,000	260,000
Receipts from use and occupancy of agricultural labor supply centers, camps, and facilities.....	781,045	500,000	8,000
Rent of docks, wharves, and piers.....	1,954,996	1,620,200	1,300,200
Rent of equipment.....	41,925,029	15,000,000	9,000,000
Rent of camp and house sites.....	27,575	30,700	43,700
Rent on low-cost housing projects.....	12,667	10,000	8,000
Rent of land.....	2,136,457	1,862,000	1,848,000
Rent of public buildings, ground, etc.....	4,564,015	3,988,000	2,940,000
Rent of telegraph and telephone facilities.....	94,716	130,000	120,000
Rent of water-power sites.....	134,633	183,200	185,200
Rental of films leased.....	173,019	100,000	100,000
Rental of airplanes.....	414,709	200,000	100,000
Rentals of tenant farms, Puerto Rico Reconstruction Administration.....	118,017	115,000	115,000
Rental or operation of property, defense housing.....	54,275,583	29,871,500	85,088,000
Rental or operation of property, defense housing, temporary shelter.....	355,548	350,000	360,000
Rental of surplus personal property.....	45,372	5,000	3,000
Rental of surplus real property.....	51,302	16,000	15,000
Buses, rentals and royalties, all other.....	32,757	18,200	18,200
Rentals from property, etc., under foreclosure proceedings, Farm Security Administration.....	203		
Rental or operation of community facilities, defense public works, Federal Works Agency.....		20,000	20,000
Royalties on coal leases in Alaska.....	21,068	22,000	22,000
Royalties, naval petroleum reserves, California.....	658,383	720,000	700,000
Royalties on oil, gas, etc.....	222,261	215,000	205,500
Royalties from oil, gas, sulfur, or other minerals, national wildlife refuges.....	24,478	20,000	20,000
Other.....	1,821,849	1,530,000	1,411,000
Special accounts:			
Deposits, rents, national defense housing projects (Emergency fund for the President), War.....	28,319	20,000	10,000
Deposits, rents, national defense housing projects (United States Housing Authority).....	22,262	10,000	10,000
Deposits, operating fund, United States Housing Act of 1937.....	5,007,163		331,500
Deposits, disposition or removal, war housing program, Federal Public Housing Authority.....	177,513	46,722,765	60,341,427
Potash deposits, royalties and rentals, act of Oct. 2, 1917.....	56,165	55,000	55,000
Receipts from leases of flood-control lands.....	27,782	450,000	500,000
Deposits, disposition or removal, homes conversion program, Federal Public Housing Authority.....		4,746,800	6,585,600
Deposits, disposition or removal, veterans housing program, Federal Public Housing Authority.....		110,478	8,345,000
Deposits, operation, maintenance, etc., national defense housing, Federal Public Housing Authority.....		80,210,718	66,112,321
Deposits, operation, maintenance, etc., homes conversion, national defense housing, Federal Public Housing Authority.....		12,592,057	8,729,600
Receipts under mineral leasing acts.....	9,074,815	9,000,000	9,000,000
Receipts from mineral deposits, lands purchased for Indians in Oklahoma.....	231	8,000	8,000
Receipts from potash deposits, royalties and rentals.....	723,118	720,000	720,000
Total, rents and royalties.....	126,328,509	212,564,118	265,698,248
Sales of Government products:			
General accounts:			
Agricultural products, including livestock and livestock products.....	411,080	389,000	335,000
Card indexes, Library of Congress.....	476,323	425,000	425,000
Dairy products.....	109,819	116,200	116,200
Donated scrap aluminum.....	41,854	50,000	25,000
Electric current, power plant, Coolidge Dam, Ariz.....	329,644	350,000	350,000

* Excess of credits, deduct.

¹⁰ Result of adjustment of amounts credited to special fund, and later transferred to general fund.

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Sales of Government products—Continued			
General accounts—Continued			
Electric current, Colorado River irrigation project, Arizona.....	\$36,689	\$30,000	\$30,000
Electric current.....	365,637	321,000	278,000
Films.....	72,315	62,000	57,000
Heat, light, power, and water.....	418,309	1,101,000	1,800,000
Ice.....	252,711	126,000	121,000
Loose cotton samples.....	62,183	25,000	60,000
Migratory Bird Conservation Act, receipts credited to the general fund.....	206,844	275,000	295,500
Occupational therapy products.....	103,208	277,500	137,500
Old condemned and surplus property, Navy Department.....	230,280	.....	.....
Photo duplications.....	75,302	63,000	66,700
Plans and specifications.....	2,068	500	500
Proceeds, activities fund, United States naval prisons.....	26,502	.....	.....
Products from development of guayule and other rubber-bearing plants.....	290,958	2,000	.....
Public documents, charts, maps, etc.....	4,982,827	2,411,000	1,954,000
Public timber.....	100,230	104,800	104,800
Receipts from power operations and other sources, Tennessee Valley Authority.....	12,597,744	10,000,000	8,000,000
Sale of crude oil and other petroleum products from Naval Petroleum Reserve No. 1 (Elk Hills).....	8,105,043	75,000	75,000
Sale and transfer of Government property, Federal property utilization program.....	59,602	4,000	4,000
Sale and transmission of electric energy:			
Bonneville project, Oregon.....	29,833,380	.....	.....
Denison Dam project, Texas.....	763,298	800,000	800,000
Norfolk Dam project, Arkansas and Missouri.....	497,007	600,000	600,000
Sales of streets, all United States.....	• 10,928	.....	.....
Scrap and salvaged materials, condemned stores, waste paper, refuse, etc.....	85,270,257	83,278,000	20,760,000
Seal and fox skins and furs.....	1,372,582	3,020,000	3,007,000
Seeds.....	1,327	100	100
Stores.....	1,047,364	548,000	468,000
Steam.....	358,368	350,000	200,000
Subsistence (meals, rations, etc.).....	1,212,980	1,069,000	1,142,000
Unserviceable Civilian Conservation Corps property.....	10,908	.....	.....
Water.....	249,506	233,000	219,000
Other.....	11 48,707,261	16,357,000	12,581,000
Special accounts:			
Deposits, sale and transmission of electric energy:			
Bonneville Power Administration, reserved for reclamation fund.....	8,418,680	.....	.....
Fort Peck project, Montana.....	261,633	300,000	300,000
Deposits, sale of goods and commodities, War Relocation Authority, act July 25, 1942 (56 Stat. 710).....	• 200	.....	.....
Deposits, sale and transmission of electric energy, Bonneville Power Administration, unallocated revenues.....	12 • 25,662,197	20,252,000	23,575,000
Deposits, proceeds of sales, motor-propelled vehicles, etc.....	475,670	.....	.....
Deposits, proceeds from disposition of surplus property in United States.....	549,196,069	1,959,000,000	1,009,000,000
Deposits, proceeds from disposition of surplus property in foreign countries.....	1,046,000	362,000,000	70,000,000
Proceeds, publication and sale of Victory magazine, Office of War Information.....	146,169	.....	.....
Receipts from production and sale of helium, etc., Bureau of Mines.....	128,448	140,000	165,000
Receipts under Migratory Bird Conservation Act.....	160,904	119,000	102,500
Sale of water, sec. 40 (d), Mineral Leasing Act of 1920.....	661	800	800
Total, sale of Government products.....	732,843,519	2,464,274,900	1,157,155,600
Sales of services:			
General accounts:			
Copies of hearings.....	1,965	1,700	700
Earnings, United States transports.....	615,612	600,000	530,000
Earnings from business operations.....	1,856,151	1,760,000	1,074,000
Fumigating and disinfecting.....	38,544	38,000	38,000
Laundry and dry-cleaning operations.....	22,431,256	12,040,000	10,040,000
Medical, dental, and hospital services.....	22,192	22,600	22,200
Livestock breeding service.....	1,470	200,200	1,200
Overhead charges on sales of services or supplies (War and Navy Departments).....	1,554,018	4,700,000	3,650,000
Professional and scientific.....	1,014	6,200	26,200
Quarantine charges (fumigation, disinfection, inspection, etc., of vessels).....	107,666	12,000	.....
Quarters, subsistence, and laundry service.....	5,504,094	2,505,000	2,825,000
Radio service.....	153,869	104,100	77,100
Services of civilian internees and prisoners of war.....	64,620,968	3,000,000	.....
Services of conscientious objectors.....	3,063	.....	.....
Storage and other charges.....	110,885	111,000	111,600
Telephone and telegraph.....	1,313,374	802,000	787,000
Tolls, Panama Canal.....	14,792,596	17,000,000	18,000,000
Transportation services.....	15,270,353	7,002,000	6,752,000
Work done for individuals or corporations.....	2,936,590	1,886,000	1,436,000
Other.....	4,031,440	616,000	533,000

• Excess of credits, deduct.

11 Includes \$3,451,791.30 and \$42,857,024.90 under Navy and War Departments, respectively.

12 Result of transfer of funds pursuant to decision of Comptroller General, No. A-89276, Mar. 5, 1946, and act of Aug. 20, 1937 (50 Stat. 736).

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Sales of services—Continued			
Special accounts:			
Alaska Railroad fund receipts.....	\$6,943,304	\$7,800,000	\$7,000,000
Collections for laundry service, Naval Academy.....	351,014	396,000	396,000
Total, sales of services.....	142,661,248	60,301,800	52,799,400
Sundry receipts:			
General accounts:			
Forest reserve fund.....	10,518,265	8,942,000	10,309,000
Special accounts:			
Deposits, postal funds, Canal Zone.....	607,541	770,500	798,500
Forest reserve fund.....	19 - 1,906,027	1,052,000	1,029,000
Forest reserve fund, roads and trails for States (10 percent).....	1,601,213	1,370,000	1,580,000
Forest reserve fund, payments to States (25 percent).....	4,003,051	3,425,000	3,950,000
Receipts for acquisition of lands, national forests.....		142,000	142,000
Total, sundry receipts.....	14,824,023	15,741,500	17,808,500
Deposits for defense aid:			
Special account: Deposits for defense aid, sec. 6 (b), act Mar. 11, 1941.....	208,274,603		
Repayments of investments:			
General accounts:			
Collections, insured loans, Federal Housing Administration.....	1,107,894	600,000	450,000
Construction costs of public works in Colon and Panama.....	28,781		
Excess corporate funds, Institute of Inter-American Transportation.....	315,500	371,890	
Excess corporate funds, Prencinradio, Inc.....	875,000	188,125	
Lapsed appropriations.....	34,312,061	11,024,000	12,565,000
Principal on securities received from Reconstruction Finance Corporation under act Feb. 24, 1938.....	24,000	6,000	7,000
Principal payments on loans, Puerto Rican Hurricane Relief Commission.....	147,132	50,000	30,000
Principal payments on low-cost houses, Virgin Islands.....	679	600	600
Proceeds from submarginal land program, Farm Tenant Act (75 percent).....	450,132	468,000	468,000
Proceeds, sale of securities, Public Works Administration.....	147,160		
Proceeds, liquidation of Electric Home and Farm Authority.....	1,565,000		
Repayment of advances, title V, War Mobilization and Reconversion Act of 1944.....	109,258	2,000,000	8,000,000
Repayment of advances to Maryland National Capital Park and Planning Commission.....		332,000	
Repayment of advances to Colorado River Dam fund, Boulder Canyon project.....	506,302	2,500,000	2,500,000
Repayment of capital stock, Disaster Loan Corporation.....	18,243,105		
Repayment of bonds of foreign governments under funding agreements: Finland.....	107,199	110,400	113,700
Repayment of principal on account of flood and windstorm loans.....	372,278	325,000	250,000
Repayment of principal on loans for Indian rehabilitation.....	10,718	3,500	3,500
Repayment of principal on emergency crop loans, Farm Credit Administration.....	6,437,318	4,500,000	4,530,000
Repayment of principal, crop production and harvesting loans, Farmers' Home Administration.....			17,250,000
Repayment of principal on account of loans, Rural Electrification Administration.....	68,505	80,000	93,000
Repayment of principal on account of loans, Puerto Rico Reconstruction Administration.....	328,009	50,000	50,000
Repayment of principal on account of loans, Farm Security Administration.....	4,546		
Repayment of principal on account of loans to States, municipalities, etc., defense public works.....	551,789	850,000	450,000
Repayment of principal on emergency crop loans incident to removal of enemy aliens.....	57,229	25,000	10,000
Return of advances, Eastern Massachusetts Street Railway.....	1,743	1,500	1,500
Return of relief moneys furnished American citizens in Territories and island possessions.....	100		
Sale of chattels, Farm Security Administration.....	295		
Repayment and recoveries, emergency relief, act of Dec. 17, 1941, and July 12, 1943.....	1,188		
Repayments on account of rural rehabilitation loans.....	15,000,000	20,000,000	80,000,000
Repayments of subscriptions to capital stock, Defense Homes Corporation.....		9,999,999	
Repayments of subscriptions to capital stock, Smaller War Plants Corporation.....			100,000,000
Proceeds of liquidation, Federal Surplus Commodities Corporation.....		2,672,355	
Repayment of subscriptions to preferred and income shares, Federal savings and loan associations.....	1,243,900	577,000	403,000
Repayment of subscriptions to capital stock, United States Spruce Production Corporation.....		100,000	

^a Excess of credits, deduct.

^b Moneys received as proceeds from the national forests during the fiscal year 1945 were distributed during the fiscal year 1946 to other accounts

TABLE 7—Continued
 RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Miscellaneous receipts—Continued			
Repayments of investments—Continued			
General accounts—Continued			
Repayment of loans to students, Federal Security Agency	\$314,272	\$325,000	\$325,000
Representation of interests of foreign governments growing out of hostilities in Europe	1,833		
Special accounts: Receipts from submarginal land program, Farm Tenant Act	174,726	210,000	215,000
Total, repayment of investments	82,507,622	57,370,369	227,715,300
Sales of public lands:			
General accounts: Sale of public land and materials	32,146	30,000	30,000
Special account: Sale of public lands by States	94,917	100,000	100,000
Total, sales of public lands	127,063	130,000	130,000
Sales of Government property:			
General accounts:			
Capital equipment (trucks, horses, cars, machinery, furniture and fixtures, and other capital equipment)	40,281,763	17,636,000	11,310,000
Land and buildings	7,463,632	9,560,000	6,518,000
Lands, etc., on account of military post construction fund	9,523	50,000	30,000
Office material, etc.	138	100	100
Ordnance material, War	15,015,804	2,200,000	1,200,000
Proceeds of Fort Hall irrigation and water system, Idaho	795		
Proceeds from surplus vessels		330,000,000	140,000,000
Proceeds of sales of vessels for the Coast Guard	2,850		
Proceeds of Government-owned securities, sale of war supplies	300,000	250,000	200,000
Proceeds from surplus property in foreign areas	13,015,100		
Sale of town lots, Alaska	603	500	500
Standing timber, Alaska	5,814	6,000	6,000
Surplus personal property	71,629,188	434,400	32,300
Surplus real property	1,710,985	9,100	9,100
Special accounts:			
Coos Bay Wagon Road grant fund	106,837	100,100	100,100
Oregon and California land-grant fund	1,334,643	1,600,700	1,600,700
Proceeds, operation of commissaries, Division of Mental Hygiene, Public Health Service	54,143	64,000	68,000
Proceeds of town sites, lots, Reclamation Service	4,856	5,000	5,000
Sale of reserve lands, reclamation projects	112		
Total, sales of Government property	150,936,896	361,915,900	161,079,800
Total, miscellaneous receipts	3,435,433,909	3,986,626,787	2,619,866,388
Adjustment to daily Treasury statement basis	+41,435,650		
Total, miscellaneous receipts under existing legislation	3,479,869,559	3,986,626,787	2,619,866,388
Proposed legislation:			
Retirement of capital stock, Federal Deposit Insurance Corporation			239,299,557
Repayment of advances on industrial loans, Federal Reserve banks			27,500,000
Transfer from increment on gold			111,800,000
Total, proposed legislation			378,599,557
Total miscellaneous receipts, existing and proposed legislation	3,479,869,559	3,986,626,787	2,998,465,945
Total receipts	44,238,590,337	41,584,626,787	39,717,465,945
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund	1,200,791,529	1,354,700,000	1,987,100,000
Net receipts, general and special accounts	43,037,798,808	40,229,926,787	37,730,365,945

TABLE S
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS

BY FUNCTION¹ AND ORGANIZATION UNIT

Based on existing and proposed legislation

[For the fiscal years 1946, 1947, and 1948]

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
NATIONAL DEFENSE:							
051. Military defense:							
Office for Emergency Management: Office of Scientific Research and Development.....					\$24,698,000	\$13,689,000	
Smithsonian Institution.....					* 27,439	21,230	
Federal Security Agency.....					* 1,500		
Federal Works Agency.....					* 935		
Department of Agriculture.....					* 25,050	6,798	\$7,673
Department of Commerce.....					8,439,848	4,072,928	4,835,316
Department of the Interior.....					176,878	3,107,900	1,167,100
Navy Department.....					1,123,150,091	100,000,000	25,000,000
Department of State.....					111,539	66,722	
Treasury Department.....					* 5,000	27,000	
War Department, military activities.....	\$21,503,952,845	\$6,841,042,400	\$556,281,000	\$5,942,141,500	24,119,424,218	8,018,422,000	6,779,854,846
Government corporations and credit agencies.....					118,333		
Total, military defense.....	21,503,952,845	6,841,042,400	556,281,000	5,942,141,500	25,276,061,313	8,139,913,298	6,810,864,937
052. Naval defense:							
National Advisory Committee for Aeronautics.....					369,654	4,130,000	
United States Maritime Commission.....					83,583,614	353,761,703	
Federal Works Agency.....					* 2,071,581		
Department of Commerce.....					451,840	890,660	1,093,700
Department of the Interior.....					14,825	29,200	3,900
Navy Department.....	23,001,528,851	4,138,195,940	* 86,500	3,540,428,400	13,371,627,390	5,639,301,094	4,480,412,700
Treasury Department.....	464,710,707				337,283,147	7,232	716,720
War Department:							
Military activities.....					2,971,978,078	219,600,000	31,800,000
Civil functions.....					* 40,616		
Total, naval defense.....	23,466,269,558	4,138,195,940	* 86,500	3,540,428,400	16,763,196,351	6,217,719,795	4,514,027,020
053. Activities supporting defense:							
Executive Office of the President.....			2,500,000	10,000,000		2,250,000	10,250,000
Office for Emergency Management:							
Foreign Economic Administration.....					* 58,375		
Office of Defense Transportation.....					590,156		
Office of Scientific Research and Development.....					3,081,547		
Office of War Information.....	35,146,169				11,705,348		
Funds appropriated to the President.....	2,683,386,009	2,431,708,000			5,237,851		
General Accounting Office.....					* 79		
Office of Strategic Services.....	20,000,022				8,013,313		
Petroleum Administration for War.....	3,968,200				2,203,189	18,300	
Selective Service System.....	52,000,364	27,750,000			49,686,499	27,500,600	2,400,000
United States Maritime Commission.....	367,000,000				1,232,170,985	161,000,000	* 34,000,000
Federal Security Agency.....					582,189	283,000	30,000
Federal Works Agency.....					43,203		
Department of Agriculture.....				349,000	1,003,117,925	5,036,200	380,812
Department of Commerce.....					18,850	5,600	
Department of the Interior.....					* 554,979	27,400	7,000
Department of State.....					3,561,066	227,161	
Treasury Department.....	51,115,305	100,000,000			673,306,172	560,056,481	283,165,000
Government corporations and credit agencies.....					33,971,335	35,421,000	
Total, activities supporting defense.....	3,212,616,069	2,559,458,000	2,500,000	10,349,000	3,026,676,195	791,824,542	262,222,812
Total, national defense.....	48,182,838,472	13,538,696,340	558,694,500	9,492,918,900	45,065,933,859	15,149,457,635	11,587,114,769

* Excess of credits, deduct.

¹ See pt. IV for explanation of revised functional classification.

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES			
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
VETERANS' SERVICES AND BENEFITS:							
101. Veterans' pensions:							
Veterans' Administration.....	\$1,080,150,000	\$1,905,000,000	\$432,407,000	\$2,491,740,000	\$1,261,414,607	\$2,165,321,029	\$2,491,740,000
102. Veterans' insurance:							
Veterans' Administration.....	2,202,000,000	171,007,000	596,673,900	73,367,000	1,395,419,564	978,858,399	73,367,000
Department of Justice.....					9,455		
Total, veterans' insurance.....	2,202,000,000	171,007,000	596,673,900	73,367,000	1,395,429,019	978,858,399	73,367,000
103. Veterans' readjustment benefits:							
Veterans' Administration.....	795,400,000	3,491,387,000	767,575,000	3,483,613,000	1,350,192,848	3,467,219,356	3,462,414,035
Post Office Department (general fund).....					99,757		
Total, veterans' readjustment benefits.....	795,400,000	3,491,387,000	767,575,000	3,483,613,000	1,350,292,605	3,467,219,356	3,462,414,035
104. Veterans' hospitals, other services, and administrative costs:							
Veterans' Administration.....	708,089,074	740,748,415	337,810,073	934,487,000	403,603,026	906,327,707	973,536,830
Federal Works Agency.....		75,057,000		25,000,000	2,768,364	46,040,000	50,565,000
Department of Agriculture.....					* 5,600		
Department of Commerce.....					105,231		
Navy Department.....	263,250	301,000	22,500	352,900	255,814	339,450	342,500
War Department:							
Military activities.....					* 17		
Civil functions.....	437,197	480,000		530,000	570,325	37,292,022	280,806,470
Total, veterans' hospitals, other services, and administrative costs.....	708,780,521	816,586,415	337,832,573	960,369,900	407,297,243	989,990,179	1,315,250,800
Total, veterans' services and benefits.....	4,781,330,521	6,383,980,415	2,134,488,473	7,069,059,900	4,414,433,474	7,601,388,963	7,342,771,835
INTERNATIONAL AFFAIRS AND FINANCE:							
151. Foreign relations:							
Legislative branch.....		30,000			75,638	144,775	105,077
Executive Office of the President ¹					14,239	18,320	48,477
Office for Emergency Management:							
Foreign Economic Administration.....	16,798,420				6,884,588		
Office of Inter-American Affairs.....	13,000,000				8,126,193		
Federal Communications Commission.....					2,913	4,920	2,700
Interstate Commerce Commission.....					3,333	1,282	
National Archives.....					3,829	9,000	5,295
Smithsonian Institution.....					89,292	84,247	171,512
Tariff Commission.....					2,983	5,555	10,349
Federal Security Agency.....					191,880	422,002	766,573
Federal Works Agency.....	1,000,000	5,000,000			2,412,869	3,545,555	2,000,000
Department of Agriculture.....					962,733	1,118,676	1,660,491
Department of Commerce.....					835,659	803,420	1,158,603
Department of the Interior.....					211,732	229,090	227,378
Department of Justice.....					* 275,000	270,441	
Department of Labor.....					86,600	54,625	145,521
Department of State.....	86,773,341	103,568,121	9,096,294	197,342,000	80,659,961	139,761,914	173,414,867
War Department: Military activities.....	100			650,000	212,534	660,000	660,000
Government corporations and credit agencies.....		4,540,287		8,115,000	5,675	4,571,710	8,115,000
Total, foreign relations.....	117,571,861	114,138,408	9,096,294	206,107,000	100,507,651	151,705,532	188,491,843
152. Foreign relief:							
Executive Office of the President ¹					* 251,869		
Office for Emergency Management:							
Foreign Economic Administration.....					40,398,500		
United States Maritime Commission.....					94,243,429	208,000,000	77,700,000
Funds appropriated to the President.....	1,765,000,000						
Federal Security Agency.....					848,442	741,951	150,000
Department of Agriculture.....					413,682,234	549,000,000	57,000,000
Department of the Interior.....					260,419	9,200,000	3,500,000
Navy Department.....					3,658,345	34,000,000	
Department of State.....	4,545,500				79,730,369	235,464,859	82,000,000

* Excess of credits, deduct.

¹ Excluding Office for Emergency Management.

TABLE 8—Continued
APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
INTERNATIONAL AFFAIRS AND FINANCE—Con.							
152. Foreign relief—Continued							
Treasury Department.....					\$113,389,185	\$172,259,220	\$65,000,000
War Department:							
Military activities.....	\$425,000,000	\$300,000,000		1,575,736	765,000,000	20,000,000	645,000,000
Civil functions.....			\$725,000,000				
Government corporations and credit agencies.....						10,000,000	
Total, foreign relief.....	\$1,769,545,500	425,000,000	300,000,000	725,000,000	747,584,790	2,073,676,030	950,350,000
153. International reconstruction, development, and monetary stabilization:							
National Advisory Council on International Monetary and Financial Problems.....					1,467		
Treasury Department.....					278,343,843	2,926,300,000	1,200,000,000
Government corporations and credit agencies.....					674,000,000	325,000,000	
Total, international reconstruction, development, and monetary stabilization.....					952,345,310	3,251,300,000	1,200,000,000
154. Membership in various international organizations:							
Department of Agriculture.....					1,692	1,900	1,900
Department of the Interior.....					58,253	86,000	106,000
Department of State.....	9,236,067	10,643,785	4,049,841	18,354,370	2,410,660	14,906,930	18,241,829
Federal Security Agency.....						65,000	86,122
Total, membership in various international organizations.....	9,236,067	10,643,785	4,049,841	18,354,370	2,470,585	15,059,830	18,435,851
155. Philippine war damage and rehabilitation:							
Filipino Rehabilitation Commission.....	50,000					20,000	25,000
Federal Security Agency.....						2,620,000	1,500,000
Philippine War Damage Commission.....		10,000,000		90,000,000		15,414,000	111,223,144
Federal Works Agency.....						5,000,000	10,000,000
Department of the Interior.....						850,000	1,075,000
Department of State.....		47,918,000		54,092,000		1,000,000	784,500
Department of Commerce.....						1,915,000	2,904,200
United States Maritime Commission.....						141,517	151,760
Veterans' Administration.....						450,000	430,000
War Department: Civil functions.....	2,851,813				27,818,122	2,540,000	9,040,000
Total, Philippine war damage and rehabilitation.....	2,901,813	57,918,000		144,092,000	27,818,122	29,950,517	137,133,604
Additional appropriations required by proposed new legislation: Department of State.....							
			366,000,000	75,718,000		116,000,000	325,718,000
Total, international affairs and finance.....	1,899,255,241	607,700,193	679,146,135	1,169,271,370	1,830,726,458	5,637,691,909	2,820,129,298
SOCIAL WELFARE, HEALTH, AND SECURITY:							
201. Retirement and dependents' insurance:							
Civil Service Commission.....	1,953,000	1,814,000	588,000	1,910,000	1,960,769	2,402,000	1,910,000
Railroad Retirement Board.....	294,710,000	300,995,000	2,609,000	690,723,000	294,456,834	506,821,000	486,658,926
Federal Security Agency.....	20,756,825		1,013,000	762,000	20,771,010	1,012,449	775,000
Treasury Department.....	983,000	976,000		979,400	778,920	1,041,393	979,400
Total, retirement and dependents' insurance.....	318,402,825	303,785,000	4,210,000	694,374,400	317,967,533	511,306,842	490,323,326
202. Unemployment and accident compensation:							
Railroad Retirement Board.....	12,912,916	14,300,000		12,700,000	13,131,216	13,847,000	15,030,000
Federal Security Agency.....	80,692,174	62,703,000	10,337,000	72,099,000	74,505,160	73,614,515	72,052,500
War Department: Military activities.....				431,088		240,000	66,000
Total, unemployment and accident compensation.....	93,605,090	77,003,000	10,337,000	84,799,000	88,067,464	87,701,515	87,148,500
203. Assistance to the aged and other special groups:							
Federal Security Agency.....	454,184,788	504,644,600	125,302,771	651,719,400	434,583,810	629,792,073	647,240,881
Department of Agriculture.....				75,000,000		72,700,000	72,700,000
Department of Labor.....	1,903,766	1,957,500			1,668,976		
Total, assistance to the aged and other special groups.....	456,088,554	606,602,100	125,302,771	726,719,400	436,252,786	702,492,073	719,940,881

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
SOCIAL WELFARE, HEALTH, AND SECURITY—Con.							
204. Work relief and direct relief:							
Federal Works Agency.....					\$4,226,365	\$8,285,000	\$6,060,000
Department of Agriculture.....					* 59		
Department of the Interior.....	\$375,000	\$488,910	\$9,800	\$750,000	446,790	486,800	730,000
Treasury Department.....	24,000	19,000		14,000	95,447	17,000	14,000
War Department: Military activities.....					* 71,363		
Total, work relief and direct relief.....	399,000	507,910	9,800	764,000	4,697,180	8,788,800	6,744,000
205. Social security administration:							
Federal Security Agency.....	6,370,700	6,420,162	679,700	7,550,500	7,550,038	8,565,001	9,569,620
Department of Commerce.....	145,000	150,000		107,000	121,352	155,000	112,000
Total, social security administration.....	6,515,700	6,570,162	679,700	7,657,500	7,671,390	8,720,001	9,681,620
206. Promotion of public health:							
Federal Security Agency.....	152,978,738	134,500,874	6,978,707	198,141,200	122,632,714	158,167,739	164,377,312
Federal Works Agency.....				3,600,000	142,234	570,000	5,605,000
Department of Commerce.....					249	1,900	2,000
Department of the Interior.....	8,324,615	6,422,270	1,267,800	7,931,700	7,177,069	7,827,500	8,043,400
Department of Labor.....	56,335,785	26,831,535			46,754,880		
War Department.....							
Military functions.....						59,000	19,000
Panama Canal.....	2,261,200	2,010,000	1,126,000	3,652,000	2,433,113	3,136,900	3,652,000
Total, promotion of public health.....	219,900,338	159,764,679	9,372,507	213,324,900	179,140,259	169,762,139	181,698,712
207. Crime control and correction:							
The Judiciary.....	1,418,000	1,472,000	78,000	1,693,200	1,392,344	1,540,874	1,695,000
Federal Security Agency.....					1,069,527	1,281,000	1,306,000
Department of the Interior.....	290,190				292,470	30,900	
Department of Justice.....	68,037,430	63,100,000	6,619,100	69,828,000	68,633,955	68,513,310	75,284,273
Treasury Department.....	3,288,500	3,212,000	345,755	3,675,400	3,258,199	3,627,300	3,668,700
Government corporations and credit agencies.....					3,672,599	5,930,293	2,874,081
Total, crime control and correction.....	73,034,120	67,784,000	7,042,855	75,196,600	78,319,094	80,923,677	84,828,054
208. Community welfare services:							
Federal Security Agency.....	512,900	30,000			582,119	151,552	7,500
Additional appropriations required by proposed new legislation: Federal Security Agency.....				73,750,000			73,742,000
Total, social welfare, health, and security.....	1,168,458,527	1,122,046,851	156,954,633	1,876,585,800	1,112,697,825	1,569,846,599	1,654,114,593
HOUSING AND COMMUNITY FACILITIES:							
251. Public housing program:							
Office for Emergency Management—Office of Tem- porary Controls: Civilian Production Adminis- tration.....					525,654		
National Capital Housing Authority.....	19,250	17,500	1,550	22,050	79,614	* 81,628	* 56,250
Federal Security Agency.....					277,448	* 10,000	10,000
Department of Agriculture.....					* 6		
Department of the Interior.....					58		
Department of Labor.....					53,970	92,300	
Navy Department.....					57,729	69,274	
War Department: Military activities.....					1,078,709		
Government corporations and credit agencies.....	458,411,676	152,682,818		158,413,948	524,196	13,000	
Total, public housing program.....	458,430,926	152,700,318	1,550	158,435,998	81,041,697	460,914,724	173,526,261

* Excess of credits, deduct.

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS			EXPENDITURES			
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
HOUSING AND COMMUNITY FACILITIES—Continued							
252. Aids to private housing: Government corporations and credit agencies.....					\$3,200		
253. Other housing services and administration:							
Housing Expediter.....				\$12,450,000	\$10,000,000	\$12,000,000	
Government corporations and credit agencies.....	\$115,041				3,156,229	1,353,000	1,240,000
Total, other housing services and administration.....	115,041			12,450,000	3,156,229	11,353,000	13,240,000
254. Provision of community facilities:							
National Advisory Committee for Aeronautics.....					89,130	22,000	
Federal Security Agency.....					1,868,951	213,100	40,497
Federal Works Agency.....	86,394,872	\$10,293,795		3,556,205	68,335,961	52,731,619	34,640,000
Department of Agriculture.....					27,223	129	
Department of the Interior.....					63,886		
Navy Department.....					64,913		
War Department:							
Military activities.....					34,646	50,000	
Panama Canal.....					31,620		
Government corporations and credit agencies.....					184,999	199,000	
Total, provision for community facilities.....	86,394,872	10,293,795		3,556,205	71,001,329	53,215,908	34,680,497
Additional appropriations required by proposed new legislation: Government corporations and credit agencies.....				5,000,000			4,000,000
Total, housing and community facilities.....	541,940,839	162,994,113	\$1,550	179,442,303	157,709,827	525,566,578	225,400,598
EDUCATION AND GENERAL RESEARCH:							
301. Promotion of education:							
Federal Security Agency.....	27,683,333	28,859,000	154,553	35,091,700	26,612,206	28,463,520	35,361,700
Federal Works Agency.....						4,000,000	3,000,000
Department of the Interior.....	50,000	50,000		50,000	50,000	50,000	50,000
Total, promotion of education.....	27,733,333	28,909,000	154,553	35,141,700	26,662,206	32,513,520	38,411,700
302. Educational aid to special groups:							
Legislative branch.....	500,000	500,000		1,125,000	411,264	475,600	783,000
Federal Security Agency.....	1,666,785	2,932,750	482,947	4,492,150	1,474,790	2,676,085	5,480,700
Department of the Interior.....	11,792,628	10,000,000	1,139,700	11,865,000	10,814,715	11,879,300	12,244,100
Total, educational aid to special groups.....	13,959,413	13,432,750	1,622,647	17,482,150	12,700,769	15,030,985	18,507,800
303. Library and museum services:							
Legislative branch.....	4,790,992	5,171,077	601,627	14,431,245	3,907,190	5,705,864	13,625,600
Smithsonian Institution.....	2,401,268	2,485,002	306,505	3,207,000	2,373,410	2,716,705	3,188,200
Total, library and museum services.....	7,192,260	7,656,079	908,132	17,638,245	6,280,600	8,422,569	16,813,800
304. General-purpose research:							
Office for Emergency Management: Office of Scientific Research and Development.....	70,000,078	575,000	48,800		33,894,484	4,000,000	
Federal Works Agency.....				100,000			100,000
Department of Commerce.....	8,548,000	12,250,000		14,383,000	8,156,103	11,040,470	13,730,498
Navy Department.....	258,500	431,500	64,000	503,000	245,360	486,300	505,800
Total, general-purpose research.....	78,806,578	13,256,500	112,800	14,986,000	42,295,947	15,526,770	14,336,298
Total, education and general research.....	127,691,584	63,254,329	2,798,132	85,248,095	87,939,522	71,493,844	88,069,598

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
AGRICULTURE AND AGRICULTURAL RESOURCES:							
351. Development and improvement of agriculture, excepting financial aids and conservation:							
Tariff Commission					\$14,480		
Department of Agriculture	\$134,651,575	\$117,150,109	\$6,158,800	\$133,989,818	127,981,140	\$136,714,421	\$140,710,845
Department of Commerce					5,285,638	1,600,000	51,752
Department of the Interior	863,370	941,968	92,500	978,000	816,406	1,041,400	991,900
Total, development and improvement of agriculture, excepting financial aids and conservation	135,454,945	118,092,077	6,251,300	134,967,818	134,097,664	139,355,821	141,754,497
352. Loans and investment programs to aid agriculture:							
Department of Agriculture	37,074,133	41,804,423	3,415,000	205,692,000	556,527,635	54,411,360	182,095,715
Department of the Interior	250,000	925,000		125,000	146,534	896,100	125,000
Treasury Department					* 28,516		
Government corporations and credit agencies				20,000,000	* 137,807,974	846,198,711	788,065,902
Total, loans and investment programs to aid agriculture	37,324,133	42,729,423	3,415,000	225,817,000	418,837,679	901,536,071	970,886,617
353. Other financial aids to agriculture:							
General Accounting Office					281,514	350,000	238,000
Department of Agriculture	505,378,626	443,298,638		404,720,000	439,209,408	483,507,230	429,769,101
Department of the Interior					48,686	150,000	175,000
Government corporations and credit agencies	8,304,900	7,340,000	450,000	9,330,000	3,416,626	5,450,000	7,000,000
Total, other financial aids to agriculture	513,683,526	450,638,638	450,000	414,050,000	442,956,234	489,457,230	437,282,101
354. Conservation and development of agricultural land and water resources:							
Department of Agriculture	37,050,532	44,987,000	4,251,000	48,776,000	36,650,387	50,874,000	51,776,000
Department of the Interior		3,310,000			2,241,276	1,250,000	1,250,000
Total, conservation and development of agricultural land and water resources	37,050,532	48,327,000	4,251,000	48,776,000	38,891,663	52,124,000	53,026,000
Total, agriculture and agricultural resources	723,513,136	659,787,138	14,367,300	823,610,818	1,034,783,240	1,682,473,122	1,602,949,215
NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL:							
401. Conservation and development of land and water resources, not primarily agricultural:							
Federal Power Commission	201,905	259,660	31,500	292,200	191,659	263,705	290,600
Department of the Interior	133,215,574	148,216,542	926,290	188,398,500	81,953,829	176,361,231	217,693,300
Department of State	1,636,200	10,230,000		9,025,000	1,214,363	4,372,263	10,000,000
War Department: Civil functions	174,913,017	196,035,000		188,571,100	89,481,085	192,182,000	255,226,000
Government corporations and credit agencies	9,648,000	39,906,000		27,057,500	21,333,429	33,305,567	44,624,500
Total, conservation and development of land and water resources not primarily agricultural	319,614,696	394,647,142	957,790	413,344,300	194,174,365	406,544,766	527,834,400
402. Conservation and development of forest resources:							
Department of Agriculture	42,257,207	49,020,500	6,820,000	53,834,500	40,069,461	52,662,000	52,622,000
Department of the Interior	2,672,003	2,387,728	364,300	2,518,300	2,635,454	3,417,593	3,279,000
Total, conservation and development of forest resources	44,929,210	51,408,228	7,184,300	56,352,800	42,704,915	56,079,593	55,901,000
403. Conservation and development of mineral resources:							
Department of Agriculture					175,321	84,600	75,200
Department of the Interior	21,405,942	18,842,015	230,600	19,666,400	18,394,516	21,251,400	23,181,600
Navy Department	8,755,000	9,710,000		122,000	2,601,091	5,471,550	4,179,000
Total, conservation and development of mineral resources	30,160,942	28,552,015	230,600	19,788,400	21,170,928	26,807,550	27,435,800

* Excess of credits, deduct.

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL—Continued							
404. Conservation and development of fish and wildlife:							
Department of the Interior.....	\$8,792,621	\$11,007,502	\$569,825	\$12,313,200	\$8,124,255	\$10,791,700	\$12,308,500
Post Office Department (general fund).....					15,326	25,000	25,000
Department of State.....	65,000	70,000		415,417	207,881	540,000	481,323
Total, conservation and development of fish and wildlife.....	8,857,621	11,077,502	569,825	12,728,617	8,437,462	11,356,700	12,817,823
405. Recreational use of resources:							
Smithsonian Institution.....					32,920	28,200	9,720
Department of the Interior.....	4,946,625	24,610,455	666,600	13,386,000	5,012,398	14,850,000	19,283,500
Total, recreational use of resources.....	4,946,625	24,610,455	666,600	13,386,000	4,979,478	14,878,200	19,293,220
406. Development and control of atomic energy (non-military):							
Atomic Energy Commission.....				250,000,000		200,881,000	443,244,000
Department of Commerce.....						375,000	500,000
Department of the Interior.....						150,000	50,000
Department of Justice.....						4,594,000	406,000
Total, development and control of atomic energy.....				250,000,000		206,000,000	444,200,000
409. General resource surveys: Department of the Interior..							
	4,726,960	6,385,100	64,000	13,356,900	3,846,411	5,609,000	11,439,000
Total, natural resources not primarily agricultural.....	413,236,054	516,680,442	9,673,115	778,957,017	275,313,559	727,275,809	1,098,921,243
TRANSPORTATION AND COMMUNICATION:							
431. Promotion of the merchant marine:							
United States Maritime Commission.....	70,583,059			5,920,000	374,365,635	* 116,931,493	204,090,000
Veterans' Administration.....			21,200	26,500		21,200	26,500
Total, promotion of the merchant marine.....	70,583,059		21,200	5,946,500	374,365,635	* 116,910,293	204,116,500
432. Provision of navigation aids and facilities:							
Department of Commerce.....						1,000	
Department of the Interior.....					94,088	125,000	125,000
Treasury Department.....		112,948,500	7,449,617	148,538,000		168,202,474	157,376,116
War Department:							
Civil functions.....	81,346,535	113,175,250		102,644,000	77,285,834	103,418,000	134,834,000
Panama Canal.....	5,634,600	15,367,000		17,600,000	15,679,864	20,809,700	17,625,700
Total, provision of navigation aids and facilities.....	86,881,135	241,490,750	7,449,617	268,782,000	92,959,786	292,556,174	309,960,816
433. Provision of highways:							
Federal Works Agency.....	109,447,771	282,838,792		300,288,854	76,715,881	267,666,619	393,008,755
Department of Agriculture.....	11,990,991	27,584,222		25,380,000	9,540,916	26,400,000	26,500,000
Department of the Interior.....	3,761,400	7,210,000		7,853,000	3,720,554	6,393,400	8,381,000
War Department: Panama Canal.....					47,607	148,200	
Total, provision of highways.....	125,200,162	297,633,014		333,521,854	90,024,958	300,608,219	427,889,755
434. Promotion of aviation, including provision of airways and airports:							
National Advisory Committee for Aeronautics.....	26,014,519	29,673,000	8,721,000	36,360,000	31,692,182	38,248,000	44,330,000
Federal Works Agency.....					389,825	581,689	
Department of Commerce.....	55,122,832	114,462,720	4,223,661	152,462,000	61,546,295	91,601,600	149,381,000
Navy Department.....					157,893		
War Department (civil functions).....					4,496,771	1,500,000	
Total, promotion of aviation, including provision of airways and airports.....	81,137,351	144,135,720	12,944,661	188,822,000	98,182,966	131,931,189	193,711,000

* Excess of credits, deduct.

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS			Recom- mended, 1948	EXPENDITURES		
	Actual, 1946	1947			Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
TRANSPORTATION AND COMMUNICATION—Con.							
455. Regulation of transportation:							
Office for Emergency Management, Office of Defense Transportation.....	\$7,674,000	\$525,000	\$205,705	.....	\$5,763,176	\$1,277,322	\$10,000
Interstate Commerce Commission.....	9,015,738	9,621,600	991,703	\$11,898,000	8,650,617	10,458,000	11,609,780
Department of Commerce.....	6,085,000	9,467,000	1,261,578	3,380,000	5,588,187	10,445,383	3,809,000
Treasury Department.....	2,287,000	2,301,500	264,181	.....	2,161,745	2,603,979	3,000
Total, regulation of transportation.....	25,061,738	21,854,500	2,633,167	15,278,000	22,152,726	24,764,684	15,491,780
456. Other services to transportation:							
Department of Commerce.....	7,136,600	8,814,000	822,060	11,100,000	5,563,690	8,778,077	10,865,000
Department of the Interior.....	6,943,304	7,500,000	.....	11,000,000	11,337,407	10,290,000	10,200,000
Navy Department.....	125,000	175,000	.....	140,000	75,289	151,700	181,000
Treasury Department.....	.....	.....	.....	.....	2,907	3,000	3,000
Total, other services to transportation.....	14,204,304	16,789,000	822,060	22,240,000	16,979,293	19,222,777	21,249,000
457. Postal service (from general fund): Post Office Department (general fund).....							
	160,576,217	265,150,543	.....	352,679,250	160,558,066	276,150,543	351,709,250
458. Regulation of communication:							
Federal Communications Commission.....	5,954,900	5,585,000	651,948	7,300,000	5,737,172	6,473,000	7,165,700
Office of Censorship.....	13,000,000	.....	.....	.....	5,174,621	15,000	8,000
Post Office Department (general fund).....	.....	.....	.....	.....	74,927	.....	.....
Treasury Department.....	.....	.....	.....	.....	23,137	.....	.....
Total, regulation of communication.....	18,954,900	5,585,000	651,948	7,300,000	11,009,857	6,488,000	7,173,700
459. Other services to communication: War Department: Civil functions.....							
	227,840	743,000	.....	1,679,000	204,324	777,000	1,610,000
Total, transportation and communication.....	582,835,705	1,023,381,527	24,622,653	1,196,248,604	866,437,611	935,588,293	1,532,911,801
FINANCE, COMMERCE, AND INDUSTRY:							
501. Control of money supply and private finance:							
Securities and Exchange Commission.....	4,694,200	4,961,700	572,000	6,500,000	4,726,653	5,405,000	6,290,000
Treasury Department.....	289,200	.....	.....	.....	297,277	16,900	.....
Total, control of money supply and private finance.....	4,983,400	4,961,700	572,000	6,500,000	5,023,930	5,421,900	6,290,000
503. Promotion and regulation of trade and industry:							
Legislative branch.....	370,700	561,925	99,072	772,400	365,595	652,300	757,400
Office for Emergency Management: Office of Temporary Controls: Office of Temporary Controls proper.....	.....	.....	7,780,000	52,230,000	.....	53,103,497	54,824,043
Civilian Production Administration.....	36,500,136	18,000,000	.....	.....	28,173,352	9,326,964	362,227
Office of Price Administration.....	176,100,245	101,000,000	.....	.....	156,102,893	70,741,073	.....
Bituminous Coal Consumers' Counsel.....	.....	.....	.....	.....	38	.....	.....
Federal Power Commission.....	2,772,800	3,116,000	365,200	3,967,500	2,708,334	3,239,700	3,909,400
Federal Trade Commission.....	2,173,833	2,569,120	281,000	3,978,000	2,130,269	2,713,600	3,776,000
Price Decontrol Board.....	.....	250,000	.....	.....	.....	42,548	2,240
Tariff Commission.....	1,006,610	985,000	124,000	1,320,000	997,339	1,123,000	1,307,000
Federal Security Agency.....	.....	.....	.....	.....	435,400	38,136	1,901
Department of Agriculture.....	.....	.....	.....	.....	953,217	564,098	143,000
Department of Commerce.....	9,968,800	21,961,000	1,463,515	30,755,000	11,490,459	22,477,671	27,851,658
Department of the Interior.....	3,847,440	3,105,000	14,600	176,490	3,254,752	3,081,800	260,600
Department of Justice.....	1,875,000	1,900,000	270,500	2,500,000	1,850,534	2,148,482	2,463,420
Treasury Department.....	2,000,000	1,000,000	.....	.....	2,080,767	1,211,315	10,600
Total, promotion and regulation of trade and industry.....	236,615,564	154,448,045	10,337,987	95,699,300	210,543,009	170,464,184	95,668,889
Additional appropriations required by proposed new legislation: Department of Commerce.....							
	.....	.....	.....	13,857,500	.....	.....	10,368,000
Total, finance, commerce, and industry.....	241,598,964	159,409,745	10,909,987	116,056,800	215,566,939	175,886,084	112,326,889

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
LABOR:							
551. Mediation and regulation of employment conditions:							
Office for Emergency Management:							
Committee on Fair Employment Practice.....	\$250,000				\$258,954	\$22,726	
National War Labor Board.....	13,320,000				3,353,877		
National Labor Relations Board.....	4,307,530	\$4,069,500	\$1,108,800	\$7,984,000	4,145,219	5,029,734	\$7,782,900
National Mediation Board.....	721,250	711,200	118,700	888,000	696,274	817,417	877,300
Department of the Interior.....	1,973,240	2,502,000	67,500	2,773,000	1,975,896	2,545,000	2,700,000
Department of Labor.....	7,717,587	11,763,096	957,500	8,905,200	14,258,610	11,493,714	8,882,200
Total, mediation and regulation of employment conditions.....	28,280,607	19,045,796	2,252,500	20,550,200	24,668,830	19,900,591	20,302,400
552. Training and placement of workers:							
Office for Emergency Management:							
War Manpower Commission.....	68,754,363				16,201,485		
Office of Temporary Controls: Office of War Mobilization and Reconversion.....					5,722		
Federal Security Agency.....					* 3,788,957	12,420	
Department of Labor.....	9,009,400	88,049,600	478,000	80,835,700	59,817,280	92,560,950	81,012,700
Total, training and placement of workers.....	77,763,763	88,049,600	478,000	80,835,700	72,235,490	92,573,370	81,012,700
553. Labor information, statistics, and general administration:							
Department of Labor.....	7,322,147	11,879,712	908,700	13,837,800	7,631,760	11,530,567	13,607,496
Additional appropriations required by proposed new legislation: Department of Labor.....				2,600,000			2,595,000
Total, labor.....	113,375,517	118,975,108	3,639,200	117,823,700	104,436,080	124,004,518	117,517,596
GENERAL GOVERNMENT:							
601. Legislative functions: Legislative branch.....							
	24,144,880	22,794,641	5,982,892	24,848,084	22,865,629	29,327,710	29,360,925
602. Judicial functions:							
Legislative branch.....	20,000	20,000		21,000	18,808	20,900	21,000
The Judiciary.....	14,437,950	14,600,606	1,838,419	17,591,700	13,335,370	16,591,160	17,276,700
Total, judicial functions.....	14,457,950	14,620,606	1,838,419	17,525,700	13,354,168	16,612,060	17,297,700
603. Executive direction and management:							
Executive Office of the President.....	5,326,885	4,791,643	448,250	6,232,750	3,993,051	5,698,719	6,480,763
Office for Emergency Management:							
Office of Emergency Management proper.....					1,377,525		
Office of Temporary Controls:							
Office of Economic Stabilization.....	196,250	200,000			103,328	109,333	
Office of War Mobilization and Reconversion.....	3,955,400	725,000			2,647,327	725,025	
Department of Commerce.....					* 807		
Department of the Interior.....					100		
Treasury Department.....	366,625	379,000	52,879	520,400	350,390	451,600	524,800
Total, executive direction and management.....	9,845,160	6,095,643	501,129	6,753,150	8,470,914	6,984,677	7,005,563
604. Federal financial management:							
General Accounting Office.....	41,963,855	40,300,000		36,617,000	38,310,791	40,752,000	36,650,000
The Tax Court of the United States.....	579,675	583,800	140,064	772,200	571,719	702,600	769,000
Department of Commerce.....					11,283	15,540	13,300
Department of Justice.....	164,000	165,000	22,800	192,000	160,358	187,300	191,800
Post Office Department (general fund).....					8,369,534	4,352,000	4,352,000
Treasury Department.....	369,628,218	320,185,650	37,073,302	365,396,350	349,815,099	356,578,391	361,465,438
War Department: Military activities.....					* 4,243	30,000	4,000
Total, Federal financial management.....	412,335,748	361,234,450	37,236,166	402,947,550	397,284,541	402,617,831	403,445,538
605. Government payment for civilian employees' general retirement system:							
Civil Service Commission.....	245,000,000	220,100,000		244,000,000	245,000,000	220,100,000	244,000,000

* Excess of credits, deduct.

† Excluding Office for Emergency Management.

TABLE 8—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY FUNCTION AND ORGANIZATION UNIT—Continued

Function and organization unit	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mende ^d , 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
GENERAL GOVERNMENT—Continued							
610. Other general government:							
Legislative branch.....	\$25,943,000	\$26,223,000		\$27,288,700	* \$5,930,837	\$6,308,000	\$7,156,000
Executive Office of the President ¹					13,816		
Office for Emergency Management:							
Division of Central Administrative Services.....					42,937		
Foreign Economic Administration.....					4,353		
Office of Civilian Defense.....					32,401		
Office of Temporary Controls: Office of War Mobilization and Reconversion.....	210,000,000				280,976		
War Assets Administration.....		435,000,000	\$123,000,000	327,500,000	98,410,659	493,959,097	392,648,000
Funds appropriated to the President.....		20,000,000	100,000,000	20,000,000			41,000,000
American Battle Monuments Commission.....	42,600	233,440	18,000	322,000	42,651	227,208	301,000
American Commission for Protection and Salvage of Artistic and Historic Monuments in War Areas.....	40,000				31,616	5,000	790
Civil Service Commission.....	19,038,882	13,474,500	1,209,815	14,153,000	17,624,532	14,586,345	14,203,000
Foreign-service pay adjustment.....	950,000						
National Archives.....	1,077,934	1,062,935	211,687	1,691,000	1,637,697	1,257,286	1,660,300
National Capital Park and Planning Commission.....	393,994	897,750		3,368,000	361,970	1,610,000	3,828,000
Thomas Jefferson Bicentennial Commission.....						605	
Thomas Jefferson Memorial Commission.....					4,987		
United States Golden Gate International Exposi- tion Commission.....					155		
United States Maritime Commission.....					564,000	2,000,000	2,000,000
Unclassified.....					546		
Federal Security Agency.....	4,821,973	5,192,141	536,400	7,079,650	4,478,819	3,680,928	2,911,670
Federal Works Agency.....	59,912,413	57,720,285	8,151,417	70,151,000	60,576,029	79,477,690	80,686,407
Department of Agriculture.....					* 4,539,359	1,069,339	2,980,000
Department of Commerce.....	21,463,675	27,210,000	2,353,565	38,420,000	25,169,639	29,691,210	34,138,575
Department of the Interior.....	34,646,144	18,718,619	1,495,532	20,692,830	48,387,082	21,654,074	21,717,830
Department of Justice.....	36,573,743	34,587,250	4,666,300	38,950,000	35,208,233	38,800,815	38,538,370
Navy Department.....					259,000		46,000
Department of State.....	88,510	6,107,500	12,918	1,216,000	1,933,761	6,738,027	1,329,023
Treasury Department.....	17,615,197	3,928,259	152,735	3,925,243	2,965,784	4,717,305	4,132,043
War Department:							
Military activities.....					4,841	9,776,000	
Civil functions.....	97,239,700	2,445,000	87,601,000	58,267,000	1,515,363	77,642,000	60,212,000
Panama Canal.....	2,345,541	3,194,500	357,000	3,772,500	1,839,672	4,629,485	4,248,638
District of Columbia (Federal contribution).....	6,000,000	8,000,000		8,000,000	6,000,000	8,000,000	8,000,000
Government corporations and credit agencies.....					6,548,115	367,000	254,000
Total, other general government.....	538,212,706	663,994,579	329,766,309	644,706,913	302,000,034	807,136,809	725,424,566
Total, general government.....	1,243,996,444	1,288,839,919	375,324,915	1,340,781,397	988,925,286	1,482,779,087	1,426,534,322
INTEREST ON THE PUBLIC DEBT: Treasury Department.....	4,747,492,077	4,950,000,000		5,000,000,000	4,747,492,077	4,950,000,000	5,000,000,000
REFUND OF RECEIPTS: Treasury Department.....	3,116,800,710	2,138,807,000		2,064,803,500	3,119,306,585	2,154,647,147	2,064,803,500
RESERVE FOR CONTINGENCIES.....			10,000,000	25,000,000		10,000,000	25,000,000
ADJUSTMENT TO DAILY TREASURY STATEMENT BASIS.....					+996,745,649		
Total, appropriations and expenditures, general and special accounts.....	67,887,363,792	32,734,553,120	3,980,680,593	31,276,838,104	65,018,627,991	42,698,099,588	36,698,565,167

* Excess of credits, deduct.

¹ Excluding Office for Emergency Management.

TABLE 9
APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS
 BY ORGANIZATION UNIT AND FUNCTION ¹
Based on existing and proposed legislation
 [For the fiscal years 1946, 1947, and 1948]

Organization unit and function	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
LEGISLATIVE BRANCH:							
Internal affairs and finance:							
151. Foreign relations.....		\$30,000			\$75,638	\$144,775	\$105,077
Education and general research:							
302. Educational aid to special groups.....	\$500,000	500,000		\$1,125,000	411,264	475,600	783,000
303. Library and museum services.....	4,790,992	5,171,077	\$601,627	14,431,245	3,907,190	5,705,864	13,625,600
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry....	370,700	561,925	99,072	772,400	365,595	652,300	757,400
General government:							
601. Legislative functions.....	24,144,850	22,794,641	5,982,892	24,848,084	22,865,629	29,327,710	29,360,925
602. Judicial functions.....		20,000	20,000	24,000	18,808	20,900	21,000
610. Other general government.....	25,943,000	26,223,000		27,288,700	* 5,930,837	6,308,000	7,156,000
Total, legislative branch.....	55,769,572	55,300,643	6,683,591	68,489,429	21,713,287	42,635,149	51,809,002
THE JUDICIARY:							
Social welfare, health, and security:							
207. Crime control and correction.....	1,418,000	1,472,000	78,000	1,693,200	1,392,344	1,540,674	1,695,000
General government:							
602. Judicial functions.....	14,437,950	14,600,606	1,838,419	17,501,700	13,335,360	16,591,160	17,276,700
Total, the Judiciary.....	15,855,950	16,072,606	1,916,419	19,194,900	14,727,704	18,132,034	18,971,700
EXECUTIVE OFFICE OF THE PRESIDENT: ²							
National defense:							
053. Activities supporting defense.....			2,500,000	10,000,000		2,250,000	10,250,000
International affairs and finance:							
151. Foreign relations.....					14,239	18,320	48,477
152. Foreign relief.....					* 251,869		
General government:							
603. Executive direction and management.....	5,326,885	4,791,643	448,250	6,232,750	3,993,051	5,698,719	6,450,763
610. Other general government.....					13,816		
Total, Executive Office of the President ²	5,326,885	4,791,643	2,948,250	16,232,750	3,769,237	7,967,039	16,779,240
OFFICE FOR EMERGENCY MANAGEMENT:							
OFFICE FOR EMERGENCY MANAGEMENT PROPER:							
General government:							
603. Executive direction and management.....					1,377,525		
COMMITTEE ON FAIR EMPLOYMENT PRACTICE:							
Labor:							
551. Mediation and regulation of employment conditions.....	250,000				258,954	22,726	
DIVISION OF CENTRAL ADMINISTRATIVE SERVICES:							
General government:							
610. Other general government.....					42,937		
FOREIGN ECONOMIC ADMINISTRATION:							
National defense:							
053. Activities supporting defense.....					* 68,375		
International affairs and finance:							
151. Foreign relations.....	16,798,420				6,884,588		
152. Foreign relief.....					40,398,500		
General government:							
610. Other general government.....					4,353		
Total, Foreign Economic Administration.....	16,798,420				47,229,066		
NATIONAL WAR LABOR BOARD:							
Labor:							
551. Mediation and regulation of employment conditions.....	13,320,000				3,333,877		
OFFICE OF CIVILIAN DEFENSE:							
General government:							
610. Other general government.....					32,401		

* Excess of credits, deduct.

¹ See pt. IV for explanation of revised functional classification.

² Excluding Office for Emergency Management.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS			EXPENDITURES			
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
OFFICE FOR EMERGENCY MANAGEMENT—Con.							
OFFICE OF DEFENSE TRANSPORTATION:							
National defense:							
653. Activities supporting defense				\$590,156			
Transportation and communication:							
455. Regulation of transportation	\$7,674,000	\$525,000	\$205,705	5,763,176	\$1,277,322	\$10,000	
Total, Office of Defense Transportation	7,674,000	525,000	205,705	6,353,332	1,277,322	10,000	
OFFICE OF INTER-AMERICAN AFFAIRS:							
International affairs and finance:							
151. Foreign relations	13,000,000			8,126,193			
OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT:							
National defense:							
651. Military defense				24,688,000	13,689,000		
653. Activities supporting defense				3,081,547			
Education and general research:							
304. General purpose research	70,000,078	575,000	48,800	33,894,484	4,000,000		
Total, Office of Scientific Research and Development	70,000,078	575,000	48,800	61,674,031	17,689,000		
OFFICE OF TEMPORARY CONTROLS:							
OFFICE OF TEMPORARY CONTROLS PROPER:							
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry			7,780,000	\$52,230,000	53,103,497	54,824,043	
CIVILIAN PRODUCTION ADMINISTRATION:							
Housing and community facilities:							
251. Public housing programs				525,654			
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry	36,500,136	18,000,000		28,173,352	9,326,964	362,227	
Total, Civilian Production Administration	36,500,136	18,000,000		28,699,006	9,326,964	362,227	
OFFICE OF ECONOMIC STABILIZATION:							
General government:							
603. Executive direction and management	196,250	200,000		163,328	109,333		
OFFICE OF PRICE ADMINISTRATION:							
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry	176,100,245	101,000,000		156,102,893	70,741,073		
OFFICE OF WAR MOBILIZATION AND RECONVERSION:							
Labor:							
552. Training and placement of workers				5,722			
General government:							
603. Executive direction and management	3,955,400	725,000		2,647,327	725,025		
610. Other general government	210,000,000			289,976			
Total, Office of War Mobilization	213,955,400	725,000		2,943,025	725,025		
Total, Office of Temporary Controls	426,752,031	119,925,000	7,780,000	52,230,000	187,848,252	134,005,892	
Total, Office of War Information							
OFFICE OF WAR INFORMATION:							
National defense:							
653. Activities supporting defense	35,146,169			11,705,348			
WAR ASSETS ADMINISTRATION:							
General government:							
610. Other general government		435,000,000	123,000,000	327,500,000	98,410,659	493,959,097	
WAR MANPOWER COMMISSION:							
Labor:							
552. Training and placement of workers	68,754,363			16,201,485			
Total, Office for Emergency Management	651,695,051	556,025,000	131,034,505	379,730,000	442,594,060	447,844,270	

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
FUNDS APPROPRIATED TO THE PRESIDENT:							
National defense:							
053. Activities supporting defense.....	\$2,683,386,009	\$2,431,708,000			\$5,237,851		
International affairs and finance:							
152. Foreign relief.....	1,765,000,000						
General government:							
610. Other general government.....		20,000,000	\$100,000,000	\$20,000,000			\$41,000,000
Total, funds appropriated to the President.....	4,448,386,009	2,451,708,000	100,000,000	20,000,000	5,237,851		41,000,000
INDEPENDENT OFFICES:							
AMERICAN BATTLE MONUMENTS COMMISSION:							
General government:							
610. Other general government.....	42,000	233,440	18,000	322,000	42,651	\$227,208	301,000
AMERICAN COMMISSION FOR THE PROTECTION AND SALVAGE OF ARTISTIC AND HISTORIC MONUMENTS IN WAR AREAS:							
General government:							
610. Other general government.....	40,000				31,616	5,000	750
ATOMIC ENERGY COMMISSION:							
Natural resources not primarily agricultural:							
406. Development and control of atomic energy (nonmilitary).....				250,000,000		200,881,000	443,244,000
BITUMINOUS COAL CONSUMERS COUNSEL:							
Finance, commerce, and industry:							
503. Promotion and regulation of trade and indus- try.....					38		
CIVIL SERVICE COMMISSION:							
Social welfare, health, and security:							
201. Retirement and dependents' insurance.....	1,953,000	1,814,000	588,000	1,910,000	1,960,769	2,402,000	1,910,000
General government:							
605. Government payment toward civilian em- ployees' general retirement system.....	245,000,000	220,100,000		244,000,000	245,000,000	220,100,000	244,000,000
610. Other general government.....	19,038,882	13,474,500	1,209,815	14,153,000	17,624,532	14,586,345	14,203,000
Total, Civil Service Commission.....	265,991,882	235,388,500	1,797,815	260,063,000	264,585,301	237,088,345	260,113,000
FEDERAL COMMUNICATIONS COMMISSION:							
International affairs and finance:							
151. Foreign relations.....					2,913	4,920	2,700
Transportation and communication:							
498. Regulation of communication.....	5,954,900	5,585,000	651,948	7,300,000	5,737,172	6,473,000	7,165,700
Total, Federal Communications Commission.....	5,954,900	5,585,000	651,948	7,300,000	5,740,085	6,477,920	7,168,400
FEDERAL POWER COMMISSION:							
Natural resources not primarily agricultural:							
401. Conservation and development of land and water resources, not primarily agricultural.....	201,905	259,600	31,500	292,200	191,659	263,705	290,600
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....	2,772,800	3,116,000	365,300	3,967,500	2,708,334	3,239,700	3,909,400
Total, Federal Power Commission.....	2,974,705	3,375,600	396,800	4,259,700	2,899,993	3,503,405	4,200,000
FEDERAL TRADE COMMISSION:							
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....	2,173,833	2,569,120	281,000	3,978,000	2,130,269	2,713,600	3,776,000
FILIPINO REHABILITATION COMMISSION:							
International affairs and finance:							
155. Philippine war damage and rehabilitation.....	50,000					20,000	25,000
FOREIGN-SERVICE PAY ADJUSTMENT:							
General government:							
610. Other general government.....	950,000						
GENERAL ACCOUNTING OFFICE:							
National defense:							
053. Activities supporting defense.....					* 79		
Agriculture and agricultural resources:							
353. Other financial aids to agriculture.....					281,514	350,000	338,000

* Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS			Recom- mended, 1948	EXPENDITURES		
	Actual, 1946	1947			Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
INDEPENDENT OFFICES—Continued							
GENERAL ACCOUNTING OFFICE—Continued							
General government:							
604. Federal financial management.....	\$41,963,855	\$40,300,000		\$36,617,000	\$38,310,791	\$40,752,000	
Total, General Accounting Office.....	41,963,855	40,300,000		36,617,000	38,592,226	41,102,000	
HOUSING EXPEDITER:							
Housing and community facilities:							
253. Other housing services and administrations.....				12,450,000		10,000,000	
Total, Housing Expediter.....				12,450,000		10,000,000	
INTERSTATE COMMERCE COMMISSION:							
International affairs and finance:							
151. Foreign relations.....					3,333	1,282	
Transportation and communication:							
455. Regulation of transportation.....	9,015,738	9,621,000	\$901,703	11,898,000	8,639,617	10,438,000	
Total, Interstate Commerce Commission.....	9,015,738	9,621,000	901,703	11,898,000	8,642,950	10,439,282	
NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS:							
National defense:							
052. Naval defense.....					369,654	4,130,000	
Housing and community facilities:							
254. Provision of community facilities.....					89,130	22,000	
Transportation and communication:							
454. Promotion of aviation, including provision of airways and airports.....	26,014,519	29,673,000	8,721,000	36,360,000	31,592,182	38,248,000	
Total, National Advisory Committee for Aeronautics.....	26,014,519	29,673,000	8,721,000	36,360,000	32,050,966	42,400,000	
NATIONAL ADVISORY COUNCIL ON INTERNATIONAL MONETARY AND FINANCIAL PROBLEMS:							
International affairs and finance:							
153. International reconstruction, development, and monetary stabilization.....					1,467		
NATIONAL ARCHIVES:							
International affairs and finance:							
151. Foreign relations.....					3,829	9,000	
General government:							
610. Other general government.....	1,077,934	1,062,935	211,687	1,691,000	1,037,697	1,237,286	
Total, National Archives.....	1,077,934	1,062,935	211,687	1,691,000	1,041,526	1,266,286	
NATIONAL CAPITAL HOUSING AUTHORITY:							
Housing and community facilities:							
251. Public housing programs.....	19,250	17,500	1,550	22,050	79,614	* 81,628	
NATIONAL CAPITAL PARK AND PLANNING COMMISSION:							
General government:							
610. Other general government.....	393,994	867,750		3,368,000	361,970	1,610,000	
NATIONAL LABOR RELATIONS BOARD:							
Labor:							
551. Mediation and regulation of employment conditions.....	4,307,530	4,069,500	1,108,800	7,984,000	4,145,219	5,020,734	
NATIONAL MEDIATION BOARD:							
Labor:							
551. Mediation and regulation of employment conditions.....	721,250	711,200	118,700	888,000	696,274	817,417	
OFFICE OF CENSORSHIP:							
Transportation and communication:							
458. Regulation of communication.....	13,000,000				5,174,621	15,000	
OFFICE OF STRATEGIC SERVICES:							
National defense:							
063. Activities supporting defense.....	20,000,022				8,013,313		
PETROLEUM ADMINISTRATION FOR WAR:							
National defense:							
063. Activities supporting defense.....	3,968,200				2,203,189	18,300	

* Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
INDEPENDENT OFFICES—Continued							
PHILIPPINE WAR DAMAGE COMMISSION:							
International affairs and finance:							
155. Philippine war damage and rehabilitation.....		\$10,000,000		\$90,000,000		\$15,414,000	\$111,223,144
PRICE DECONTROL BOARD:							
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....		250,000				42,548	2,240
RAILROAD RETIREMENT BOARD:							
Social welfare, health, and security:							
201. Retirement and dependents' insurance.....	\$294,710,000	300,995,000	\$2,609,000	600,723,000	\$294,456,534	506,821,000	486,658,926
202. Unemployment and accident compensation.....	12,912,916	14,300,000		12,700,000	13,131,216	13,847,000	15,030,000
Total, Railroad Retirement Board.....	307,622,916	315,295,000	2,609,000	703,423,000	307,588,050	520,668,000	501,688,926
SECURITIES AND EXCHANGE COMMISSION:							
Finance, commerce, and industry:							
501. Control of money supply and private finance....	4,694,200	4,961,700	572,000	6,500,000	4,726,653	5,405,000	6,290,000
SELECTIVE SERVICE SYSTEM:							
National defense:							
053. Activities supporting defense.....	52,000,364	27,750,000			49,686,499	27,500,000	2,400,000
SMITHSONIAN INSTITUTION:							
National defense:							
051. Military defense.....					* 27,439	21,250	
International affairs and finance:							
151. Foreign relations.....					89,292	84,247	171,512
Education and general research:							
303. Library and museum services.....	2,401,268	2,485,002	306,505	3,207,000	2,373,410	2,716,705	3,188,200
Natural resources not primarily agricultural:							
405. Recreational use of natural resources.....					* 32,920	28,200	9,720
Total, Smithsonian Institution.....	2,401,268	2,485,002	306,505	3,207,000	2,402,343	2,850,402	3,369,432
TARIFF COMMISSION:							
International affairs and finance:							
151. Foreign relations.....					2,983	5,555	10,349
Agriculture and agricultural resources:							
351. Development and improvement of agriculture, excepting financial aids and conservation.....					14,480		
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....	1,006,610	985,000	124,000	1,320,000	997,339	1,123,000	1,307,000
Total, Tariff Commission.....	1,006,610	985,000	124,000	1,320,000	1,014,802	1,128,555	1,317,349
THE TAX COURT OF THE UNITED STATES:							
General government:							
604. Federal financial management.....	379,675	583,800	140,064	772,200	571,719	702,600	769,000
THOMAS JEFFERSON BICENTENNIAL COMMISSION:							
General government:							
610. Other general government.....					605		
THOMAS JEFFERSON MEMORIAL COMMISSION:							
General government:							
610. Other general government.....					4,987		
UNITED STATES GOLDEN GATE INTERNATIONAL EXPOSITION COMMISSION:							
General government:							
610. Other general government.....					155		
UNITED STATES MARITIME COMMISSION:							
National defense:							
052. Naval defense.....					83,583,614	353,761,703	
053. Activities supporting defense.....	367,000,000				1,232,170,985	161,000,000	* 34,000,000
International affairs and finance:							
152. Foreign relief.....					94,293,429	298,000,000	77,700,000
155. Philippine war damage and rehabilitation.....						141,517	161,760

* Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS			EXPENDITURES			
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
INDEPENDENT OFFICES—Continued							
UNITED STATES MARITIME COMMISSION—Con.							
Transportation and communication:							
451. Promotion of the merchant marine.....	\$70,583,059			\$5,920,000	\$374,365,635	* \$116,931,493	\$204,090,000
General government:							
610. Other general government.....					564,600	2,000,000	2,000,000
Total, United States Maritime Commission.....	437,583,059			5,920,000	1,784,978,263	697,971,727	249,941,700
VETERANS' ADMINISTRATION:							
Veterans' services and benefits:							
101. Veterans' pensions.....	1,080,150,000	\$1,905,000,000	\$432,407,000	2,491,740,000	1,261,414,607	2,165,321,029	2,491,740,000
102. Veterans' insurance.....	2,202,000,000	171,007,000	596,673,900	73,367,000	1,395,419,564	978,858,399	73,367,000
103. Veterans' readjustment benefits.....	795,400,000	3,491,387,000	767,575,000	3,483,613,000	1,350,192,848	3,467,219,356	3,462,414,035
104. Veterans' hospitals, other services, and administrative costs.....	703,080,074	740,748,415	337,810,073	934,487,000	403,603,026	906,327,707	973,536,830
International affairs and finance:							
155. Philippine war damage and rehabilitation.....						450,000	430,000
Transportation and communication:							
451. Promotion of the merchant marine.....			24,200	26,500		21,200	26,500
Total, Veterans' Administration.....	4,780,630,074	6,308,142,415	2,134,487,173	6,983,233,500	4,410,630,045	7,518,197,691	7,001,514,365
UNCLASSIFIED ITEMS:							
General government:							
610. Other general government.....						546	
Total, Executive Office of the President and independent offices.....	11,090,585,733	10,016,452,105	2,386,430,500	8,847,539,200	7,389,639,103	10,008,325,408	9,222,061,201
FEDERAL SECURITY AGENCY:							
National defense:							
051. Military defense.....						* 1,500	
053. Activities supporting defense.....						582,189	283,000
20,000							
International affairs and finance:							
151. Foreign relations.....					191,880	422,002	766,573
152. Foreign relief.....					848,442	741,951	150,000
154. Membership in various international organizations.....							65,000
155. Philippine war damage and rehabilitation.....						2,620,000	1,500,000
Social welfare, health, and security:							
201. Retirement and dependents' insurance.....	20,756,825		1,013,000	762,000	20,771,010	1,042,449	775,000
202. Unemployment and accident compensation.....	80,692,174	62,703,000	10,337,000	72,099,000	74,505,160	73,614,515	72,062,500
203. Assistance to aged and other special groups.....	454,184,788	504,644,600	125,302,771	651,719,400	434,583,810	629,792,073	647,240,881
205. Social security administration.....	6,370,700	6,420,162	679,700	7,550,500	7,550,038	8,566,001	9,569,629
206. Promotion of public health.....	152,978,738	124,500,874	6,978,707	198,141,200	122,632,714	158,167,739	164,377,312
207. Crime control and correction.....					1,069,527	1,281,000	1,306,000
208. Community welfare services.....	512,900	30,000			582,119	151,552	7,500
200. Additional appropriations required by proposed new legislation.....				73,750,000			73,742,000
Housing and community facilities:							
251. Public housing program.....					277,448	* 10,000	10,000
254. Provision of community facilities.....					1,868,951	213,100	40,497
Education and general research:							
301. Promotion of education.....	27,683,333	28,859,000	154,553	35,091,700	26,612,206	28,463,520	35,361,700
302. Educational aid to special groups.....	1,666,785	2,932,750	482,947	4,492,150	1,474,790	2,676,085	5,480,700
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....					435,460	38,136	1,901
Labor:							
552. Training and placement of workers.....					* 3,788,997	12,420	
General government:							
610. Other general government.....	4,821,973	5,192,141	536,400	7,079,650	4,478,819	3,680,928	2,911,670
Total, Federal Security Agency.....	749,668,216	735,282,527	145,485,078	1,050,685,600	694,674,066	911,820,471	1,015,399,976
FEDERAL WORKS AGENCY:							
National defense:							
031. Military defense.....						* 605	
032. Naval defense.....						* 2,071,581	
033. Activities supporting defense.....						43,203	

* Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
FEDERAL WORKS AGENCY—Continued							
Veterans' services and benefits:							
104. Veterans' hospitals, other services, and admis- trative costs.....		\$75,057,000		\$25,000,000	\$2,768,364	\$46,040,000	\$50,565,000
International affairs and finance:							
151. Foreign relations.....	\$1,000,000	5,000,000			2,412,869	3,545,555	2,000,000
155. Philippine War Damage and Rehabilitation.....						5,000,000	10,000,000
Social welfare, health, and security:							
204. Work relief and direct relief.....					4,226,365	8,285,000	6,000,000
206. Promotion of public health.....				3,600,000	142,234	570,000	5,605,000
Housing and community facilities:							
254. Provision of community facilities.....	86,394,872	10,293,795		3,556,205	68,335,961	52,731,619	34,640,000
Education and general research:							
301. Promotion of education.....						4,000,000	3,000,000
304. General-purpose research.....				100,000			100,000
Transportation and communication:							
453. Provision of highways.....	109,447,771	262,838,792		300,288,854	76,715,881	207,696,619	393,008,755
454. Promotion of aviation, including provision of air- ways and airports.....					389,825	581,689	
General government:							
610. Other general government.....	59,912,413	57,720,285	\$8,151,417	70,151,000	60,575,020	79,477,690	80,686,407
Total, Federal Works Agency.....	256,755,056	410,909,872	8,151,417	402,696,059	213,537,536	467,898,172	585,605,162
DEPARTMENT OF AGRICULTURE:							
National defense:							
051. Military defense.....					* 23,050	6,798	7,675
053. Activities supporting defense.....				349,000	1,003,117,925	5,036,200	380,812
Veterans' services and benefits:							
104. Veterans' hospitals, other services, and administra- trative costs.....					* 5,500		
International affairs and finance:							
151. Foreign relations.....					962,733	1,118,676	1,660,491
152. Foreign relief.....					413,682,231	549,000,000	57,000,000
154. Membership in various international organizations.....					1,692	1,900	1,900
Social welfare, health, and security:							
203. Assistance to aged and other special groups.....				75,600,000		72,700,000	72,700,000
204. Work relief and direct relief.....					* 59		
Housing and community facilities:							
251. Public housing programs.....					* 6		
254. Provision of community facilities.....					27,223	129	
Agriculture and agricultural resources:							
351. Development and improvement of agriculture, excepting financial aids and conservation.....	134,651,575	117,150,109	6,158,800	133,989,818	127,981,140	136,714,421	140,710,845
352. Loans and investment programs to aid agriculture.....	37,074,133	41,804,423	3,415,000	205,692,000	556,537,635	54,441,260	182,095,715
353. Other financial aids to agriculture.....	505,378,626	443,298,638		404,720,000	439,209,408	483,507,230	429,769,101
354. Conservation and development of agricultural land and water resources.....	37,050,532	44,987,000	4,251,000	48,776,000	36,050,387	50,874,000	51,776,000
Natural resources not primarily agricultural:							
402. Conservation and development of forest resources.....	42,257,207	49,020,500	6,820,000	53,834,500	40,069,461	52,662,000	52,622,000
403. Conservation and development of mineral resources.....					175,321	84,600	75,200
Transportation and communication:							
453. Provision of highways.....	11,999,991	27,584,222		25,380,000	9,540,916	26,400,000	26,500,000
Finance, commerce, and industry:							
503. Promotion and regulation of trade in industry.....					953,217	564,098	143,000
General government:							
610. Other general government.....					* 4,529,359	1,660,339	2,980,000
Total, Department of Agriculture.....	768,412,064	723,844,892	20,644,800	947,741,318	2,624,341,318	1,434,780,651	1,018,422,739
DEPARTMENT OF COMMERCE:							
National defense:							
051. Military defense.....					8,439,845	4,072,928	4,835,316
052. Naval defense.....					451,840	890,660	1,093,700
053. Activities supporting defense.....					18,850	5,000	
Veterans' services and benefits:							
104. Veterans' hospitals, other services, and adminis- trative costs.....					105,231		

* Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
DEPARTMENT OF COMMERCE—Continued							
International affairs and finance:							
151. Foreign relations.....					\$835,659	\$803,420	\$1,158,603
155. Philippine war damage and rehabilitation.....						1,915,000	2,904,200
Social welfare, health, and security:							
205. Social security administration.....	\$115,000	\$150,000		\$107,000	121,352	155,000	112,000
206. Promotion of public health.....					249	1,900	2,000
Housing and community facilities:							
251. Public-housing programs.....					58		
Education and general research:							
304. General-purpose research.....	8,548,000	12,250,000		14,383,000	8,156,103	11,040,470	13,730,498
Agriculture and agricultural resources:							
351. Development and improvement of agriculture, excepting financial aids and conservation.....					5,285,638	1,600,000	51,752
Natural resources not primarily agricultural:							
406. Development and control of atomic energy (non-military).....						375,000	600,000
Transportation and communication:							
452. Provision of navigation aids and facilities.....						1,600	
454. Promotion of aviation, including provision of airways and airports.....	55,122,832	114,462,720	\$4,223,661	152,462,000	61,546,295	91,601,500	149,381,000
455. Regulation of transportation.....	6,085,000	9,407,000	1,261,578	3,380,000	5,588,187	10,445,383	3,809,000
456. Other services to transportation.....	7,136,000	8,814,000	822,000	11,100,000	5,563,090	8,778,077	10,865,000
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....	9,968,800	21,961,000	1,463,515	30,755,000	11,490,459	22,477,671	27,851,658
500. Additional appropriations required by proposed new legislation.....				13,857,500			10,368,000
General government:							
603. Executive direction and management.....					* 807		
604. Federal financial management.....					11,283	15,540	13,300
610. Other general government.....	21,463,675	27,240,000	2,353,505	38,420,000	25,160,639	29,691,210	34,138,575
Total, Department of Commerce.....	108,469,307	194,284,720	10,124,319	264,464,500	132,774,574	183,869,759	260,814,602
DEPARTMENT OF THE INTERIOR:							
National defense:							
651. Military defense.....					176,878	3,667,600	1,167,100
652. Naval defense.....					14,825	29,200	3,900
653. Activities supporting defense.....					* 554,979	27,400	7,900
International affairs and finance:							
151. Foreign relations.....					211,732	229,090	227,378
152. Foreign relief.....					200,419	9,200,000	3,500,000
154. Membership in various international organizations.....					58,233	86,000	106,000
155. Philippine war damage and rehabilitation.....						850,000	1,075,000
Social welfare, health, and security:							
204. Work relief and direct relief.....	375,000	488,910	9,800	750,000	446,790	486,800	730,000
206. Promotion of public health.....	8,324,615	6,422,270	1,267,800	7,931,700	7,177,069	7,827,500	8,043,400
207. Crime control and correction.....	290,190				292,470	30,900	
Housing and community facilities:							
251. Public housing programs.....					53,970	92,300	
254. Provision of community facilities.....					63,886		
Education and general research:							
301. Promotion of education.....	50,000	50,000		50,000	50,000	50,000	50,000
302. Educational aid to special groups.....	11,792,628	10,000,000	1,139,700	11,865,000	10,814,715	11,879,300	12,244,100
Agriculture and agricultural resources:							
351. Development and improvement of agriculture, excepting financial aids and conservation.....	803,370	941,968	92,500	978,000	816,406	1,041,400	991,900
352. Loans and investment programs to aid agriculture.....	250,000	925,000		125,000	146,534	896,100	125,000
353. Other financial aids to agriculture.....					48,686	150,000	175,000
354. Conservation and development of agricultural land and water resources.....		3,340,000			2,241,276	1,250,000	1,250,000
Natural resources not primarily agricultural:							
401. Conservation and development of land and water resources, not primarily agricultural.....	133,215,574	148,216,542	926,290	188,398,500	81,953,829	176,361,231	217,993,300
402. Conservation and development of forest resources.....	2,672,003	2,387,728	364,300	2,518,300	2,635,454	3,417,593	3,279,000
403. Conservation and development of mineral resources.....	21,405,942	18,842,015	230,600	19,666,400	18,394,516	21,251,400	23,181,600
404. Conservation and development of fish and wildlife.....	8,792,621	11,007,502	569,825	12,313,200	8,124,255	10,791,700	12,308,500
405. Recreational use of natural resources.....	4,946,625	24,610,455	666,600	13,386,600	5,012,398	14,850,000	19,283,500
406. Development and control of atomic energy.....						150,000	60,000
409. General resource surveys.....	4,726,960	6,385,100	64,000	13,356,900	3,846,411	5,609,000	11,439,000

* Excess of credits, deduct.

TABLE 9—Continued
APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued							
Transportation and communication:							
452. Provision of navigation aids and facilities.....					\$94,088	\$125,000	\$125,000
453. Provision of highways.....	\$3,761,400	\$7,210,000		\$7,853,000	3,720,554	6,393,400	8,381,000
456. Other services to transportation.....	6,943,304	7,500,000		11,000,000	11,337,407	10,290,000	10,200,000
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....	3,847,440	3,105,000	\$14,600	176,400	3,254,752	3,081,800	260,600
Labor:							
551. Mediation and regulation of employment conditions.....	1,973,240	2,502,000	67,500	2,773,000	1,975,896	2,546,000	2,760,000
General government:							
603. Executive direction and management.....					100		
610. Other general government.....	34,646,144	18,718,019	1,495,532	20,602,820	48,387,082	21,654,074	24,747,820
Total, Department of the Interior.....	248,817,056	272,952,509	6,909,047	313,741,230	211,055,652	314,254,788	363,405,068
DEPARTMENT OF JUSTICE:							
Veterans' services and benefits:							
102. Veterans' insurance.....					9,455		
International affairs and finance:							
151. Foreign relations.....					275,000	270,441	
Social welfare, health, and security:							
207. Crime control and correction.....	68,037,430	63,100,000	6,610,100	68,828,000	68,033,955	68,513,310	75,284,273
Natural resources not primarily agricultural:							
406. Development and control of atomic energy (non-military).....						4,594,000	406,000
Finance, commerce, and industry:							
503. Promotion and regulation of trade and industry.....	1,875,000	1,900,000	270,500	2,560,000	1,850,534	2,148,482	2,463,420
General government:							
604. Federal financial management.....	164,000	165,000	22,800	192,000	160,358	187,300	191,800
610. Other general government.....	36,578,743	34,587,250	4,696,300	38,950,000	35,208,233	38,890,815	38,938,370
Total, Department of Justice.....	106,650,473	99,752,250	11,578,700	111,470,000	105,587,545	114,604,348	117,283,863
DEPARTMENT OF LABOR:							
International affairs and finance:							
151. Foreign relations.....					86,600	54,625	145,521
Social welfare, health, and security:							
203. Assistance to aged and other special groups.....	1,903,766	1,957,500			1,668,976		
206. Promotion of public health.....	56,335,785	26,831,535			46,754,880		
Housing and community facilities:							
251. Public housing programs.....					57,729	69,274	
Labor:							
551. Mediation and regulation of employment conditions.....	7,717,587	11,763,096	957,500	8,905,200	14,258,610	11,493,714	8,882,200
552. Training and placement of workers.....	9,009,400	88,049,600	478,000	80,835,700	59,817,280	92,560,950	81,012,700
553. Labor information, statistics, and general administration.....	7,322,147	11,879,712	908,700	13,837,800	7,531,760	11,530,557	13,607,496
550. Additional appropriations required by proposed new legislation.....				2,600,000			2,595,000
Total, Department of Labor.....	82,288,685	140,481,443	2,344,200	106,178,700	130,175,835	115,709,120	106,242,917
NAVY DEPARTMENT:							
National defense:							
051. Military defense.....					1,123,150,091	100,000,000	25,000,000
052. Naval defense.....	23,001,528,851	4,138,195,940	86,500	3,540,428,400	13,371,627,390	5,639,301,000	4,480,412,700
Veterans' services and benefits:							
104. Veterans' hospitals, other services, and administrative costs.....	263,250	301,000	22,500	352,900	255,814	330,450	342,500
International affairs and finance:							
152. Foreign relief.....					3,688,345	34,000,000	
Housing and community facilities:							
251. Public housing programs.....					1,078,769		
254. Provision of community facilities.....					64,913		
Education and general research:							
304. General-purpose research.....	288,500	431,500	64,000	503,000	245,360	486,300	505,800
Natural resources not primarily agricultural:							
403. Conservation and development of mineral resources.....	8,765,000	9,710,000		122,000	2,601,091	6,471,550	4,179,000

• Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS			Recom- mended, 1948	EXPENDITURES		
	Actual, 1946	1947			Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
NAVY DEPARTMENT—Continued							
Transportation and communication:							
454. Promotion of aviation, including provision of airways and airports.....					\$157,893		
456. Other services to transportation.....	\$125,000	\$175,000		\$140,000	75,289	\$151,700	\$181,000
General government:							
610. Other general government.....						250,000	49,000
Total, Navy Department.....	23,010,930,601	4,148,813,440		3,541,546,300	14,502,914,895	5,780,000,000	4,510,670,000
POST OFFICE DEPARTMENT (GENERAL FUND):							
Veterans' services and benefits:							
105. Veterans' readjustment benefits.....					99,757		
Natural resources not primarily agricultural:							
401. Conservation and development of fish and wildlife.....					15,326	25,000	25,000
Transportation and communication:							
457. Postal service (from general fund).....	160,576,217	295,150,543		352,679,250	160,558,066	276,150,543	351,709,250
458. Regulation of communication.....					74,927		
General government:							
604. Federal financial management.....					8,368,534	4,352,000	4,352,000
Total, Post Office Department (general fund).....	160,576,217	295,150,543		352,679,250	169,117,610	280,527,543	356,086,250
DEPARTMENT OF STATE:							
National defense:							
051. Military defense.....					111,539	66,722	
053. Activities supporting defense.....					3,561,066	227,161	
International affairs and finance:							
151. Foreign relations.....	86,773,341	103,568,121	\$9,096,294	197,342,000	80,659,961	139,761,914	173,414,867
152. Foreign relief.....	4,545,500				79,730,369	235,464,853	82,000,000
154. Membership in various international organizations.....	9,236,067	10,643,785	4,049,841	18,354,370	2,410,660	14,906,950	18,241,829
155. Philippine war damage and rehabilitation.....		47,918,000		54,062,000		1,000,000	784,500
160. Additional appropriations required by proposed new legislation.....			366,000,000	75,718,000		116,000,000	325,718,000
Natural resources not primarily agricultural:							
401. Conservation and development of land and water resources, not primarily agricultural.....	1,636,200	10,230,000		9,025,000	1,214,363	4,372,283	10,000,000
401. Conservation and development of fish and wildlife.....	65,000	70,000		415,417	297,881	540,000	484,323
General government:							
610. Other general government.....	88,510	6,107,500	12,918	1,216,000	1,593,761	6,738,027	1,329,023
Total, Department of State.....	102,344,618	178,537,406	379,159,053	356,162,787	169,579,600	519,077,876	611,972,542
TREASURY DEPARTMENT:							
National defense:							
051. Military defense.....					* 5,000	27,000	
052. Naval defense.....	464,740,707				337,283,147	7,232	716,730
053. Activities supporting defense.....	51,115,305	100,000,000			673,306,172	560,056,481	283,165,000
International affairs and finance:							
152. Foreign relief.....					113,389,185	172,269,220	65,000,000
153. International reconstruction, development, and monetary stabilization.....					278,343,843	2,926,300,000	1,200,000,000
Social welfare, health, and security:							
201. Retirement and dependents' insurance.....	983,000	976,000		979,400	778,920	1,041,393	979,400
204. Work relief and direct relief.....	24,000	19,000		14,000	95,447	17,000	14,000
207. Crime control and correction.....	3,288,500	3,212,000	343,755	3,675,400	3,258,199	3,627,300	3,668,700
Agriculture and agricultural resources:							
352. Loans and investment programs to aid agriculture.....					* 28,516		
Transportation and communication:							
452. Provision of navigation aids and facilities.....		112,948,500	7,449,617	148,538,000		168,202,474	157,376,116
455. Regulation of transportation.....	2,287,000	2,301,500	264,181		2,161,746	2,603,979	3,000
456. Other services to transportation.....					2,907	3,000	3,000
458. Regulation of communication.....					23,137		
Finance, commerce, and industry:							
601. Control of money supply and private finance.....	280,200				297,277	16,900	
603. Promotion and regulation of trade and industry.....	2,000,000	1,000,000			2,080,767	1,211,315	10,000

* Excess of credits, deduct.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS			Recom- mended, 1948	EXPENDITURES		
	Actual, 1946	1947			Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplements				
TREASURY DEPARTMENT—Continued							
General government:							
603. Executive direction and management	\$366,625	\$379,000	\$52,879	\$520,400	\$350,390	\$454,600	\$524,800
604. Federal financial management	369,628,218	320,185,650	37,073,302	365,366,350	349,815,099	356,578,391	361,465,438
610. Other general government	17,615,197	3,928,259	152,735	3,925,243	2,965,784	4,717,305	4,132,043
Interest on the public debt	4,747,492,077	4,950,000,000	.....	5,000,000,000	4,747,492,077	4,950,000,000	5,000,000,000
Refunds of receipts	3,116,800,710	2,138,807,000	.....	2,064,803,500	3,119,396,585	2,154,647,147	2,064,803,500
Total, Treasury Department	8,776,630,539	7,633,756,909	45,338,469	7,587,822,293	9,631,607,166	11,301,777,737	9,141,891,717
WAR DEPARTMENT (MILITARY ACTIVITIES):							
National defense:							
051. Military defense	21,503,952,845	6,841,042,400	556,281,000	5,942,141,500	21,119,424,218	8,018,422,000	6,779,854,846
052. Naval defense .....	.....	.....	.....	.....	2,971,978,078	219,600,000	31,800,000
Veterans' services and benefits:							
104. Veterans' hospitals, other services, and adminis- trative costs .....	.....	.....	.....	.....	* 17	.....	.....
International affairs and finance:							
151. Foreign relations	100	1,000,000	.....	650,000	212,534	660,000	660,000
152. Foreign relief .....	.....	425,000,000	300,000,000	.....	1,575,736	765,000,000	20,000,000
Social welfare, health, and security:							
202. Unemployment and accident compensation .....	.....	.....	.....	.....	431,088	240,000	66,000
204. Work relief and direct relief .....	.....	.....	.....	.....	* 71,363	.....	.....
206. Promotion of public health .....	.....	.....	.....	.....	.....	50,000	19,000
Public housing programs:							
251. Public housing programs .....	.....	.....	.....	.....	524,196	13,000	.....
254. Provision of community facilities .....	.....	.....	.....	.....	34,646	50,000	.....
General government:							
604. Federal financial management .....	.....	.....	.....	.....	* 4,243	30,000	4,000
610. Other general government .....	.....	.....	.....	.....	4,841	9,776,000	.....
Total, War Department (military activities)	21,503,952,945	7,267,042,400	856,281,000	5,942,791,500	27,094,109,714	9,013,850,000	6,832,403,846
WAR DEPARTMENT (CIVIL FUNCTIONS):							
National defense:							
052. Naval defense .....	.....	.....	.....	.....	* 40,616	.....	.....
Veterans' services and benefits:							
104. Veterans' hospitals, other services, and adminis- trative costs	437,197	450,000	.....	530,000	570,325	37,292,022	290,806,470
International Affairs and Finance:							
155. Philippine war damage and rehabilitation	2,851,813	.....	.....	.....	27,818,122	2,540,000	9,040,000
152. Government and relief in occupied areas .....	.....	.....	.....	725,000,000	.....	.....	645,000,000
Natural resources not primarily agricultural:							
401. Conservation and development of land and water resources, not primarily agricultural	174,913,017	196,035,000	.....	188,571,100	89,481,085	192,182,000	255,226,000
Transportation and communication:							
452. Provision of navigation aids and facilities	81,346,535	113,175,250	.....	102,644,000	77,285,834	103,418,000	134,834,000
454. Promotion of aviation, including provision of air- ways and airports .....	.....	.....	.....	.....	4,496,771	1,500,000	.....
459. Other services to communication	227,840	743,000	.....	1,679,000	204,324	77,000	1,610,000
General government:							
610. Other general government	97,259,700	2,445,000	87,601,000	58,267,000	1,515,363	77,642,000	60,212,000
Total, War Department (civil functions)	357,036,102	312,878,250	87,601,000	1,076,691,100	201,331,208	415,351,022	1,396,728,470
WAR DEPARTMENT (PANAMA CANAL):							
Social welfare, health, and security:							
206. Promotion of public health	2,261,200	2,010,000	1,126,000	3,652,000	2,433,113	3,136,000	3,652,000
Housing and community facilities:							
254. Provision of community facilities .....	.....	.....	.....	.....	31,620	.....	.....
Transportation and communication:							
452. Provision of navigation aids and facilities	5,534,600	15,367,000	.....	17,600,000	15,579,864	20,809,700	17,625,700
453. Provision of highways .....	.....	.....	.....	.....	47,607	148,200	.....
General government:							
610. Other general government	2,345,541	3,194,500	357,000	3,772,500	1,559,072	4,620,485	4,248,638
Total, Panama Canal	10,141,341	20,571,500	1,483,000	25,024,500	19,651,276	28,714,385	25,526,338
Total, War Department	21,871,130,388	7,600,492,150	945,365,000	7,044,507,100	27,315,092,198	9,457,915,407	8,254,658,654

* Excess of credits, deducted.

TABLE 9—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued
 BY ORGANIZATION UNIT AND FUNCTION—Continued

Organization unit and function	APPROPRIATIONS			EXPENDITURES			
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
DISTRICT OF COLUMBIA (FEDERAL CONTRI- BUTION):							
General Government:							
610. Other general government.....	\$6,000,000	\$8,000,000		\$8,000,000	\$6,000,000	\$8,000,000	\$8,000,000
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES:							
National defense:							
051. Military defense.....					118,333		
053. Activities supporting defense.....					33,971,335	35,421,000	
International affairs and finance:							
151. Foreign relations.....		4,540,287		8,115,000	5,675	4,571,710	8,115,000
152. Foreign relief.....						10,000,000	
153. International reconstruction, development, and monetary stabilization.....					674,000,000	325,000,000	
Social welfare, health, and security:							
207. Crime control and correction.....					3,672,599	5,930,293	2,874,081
Housing and community facilities:							
251. Public housing program.....	458,411,676	152,682,818		158,413,948	81,041,697	460,914,724	173,526,261
252. Aids to private housing.....					3,200		
253. Other housing services and administration.....	115,041				3,156,229	1,353,000	1,240,000
254. Provision of community facilities.....					484,999	199,060	
250. Additional appropriations required by proposed new legislation.....				5,000,000			4,000,000
Agriculture and agricultural resources:							
352. Loans and investment programs to aid agriculture.....				20,000,000	137,807,974	816,198,711	788,665,902
353. Other financial aids to agriculture.....	8,304,900	7,340,000	\$450,000	9,330,000	3,416,626	5,450,000	7,000,000
Natural resources not primarily agricultural:							
401. Conservation and development of land and water resources, not primarily agricultural.....	9,648,000	39,906,000		27,057,500	21,333,429	33,365,567	44,624,500
General government:							
610. Other general government.....					6,548,115	367,000	254,000
Total, Government corporations and credit agencies.....	476,479,617	204,469,105	450,000	227,916,448	689,944,263	1,728,771,065	1,030,299,744
RESERVE FOR CONTINGENCIES.....			10,000,000	25,000,000		10,000,000	25,000,000
ADJUSTMENT TO DAILY TREASURY STATEMENT BASIS.....					+996,745,649		
Total, appropriations and expenditures, general and special accounts.....	67,887,363,792	32,734,553,120	3,980,580,503	31,276,838,104	65,018,627,991	42,608,099,588	36,698,565,167

• Excess of credits, deduct.

TABLE 10
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

By organization unit and appropriation title	APPROPRIATIONS				EXPENDITURES		
	Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
		Actual	Anticipated supplementals				
SUMMARY							
Legislative branch.....	\$55,769,572	\$55,309,643	\$6,683,591	\$68,489,429	\$21,713,287	\$42,635,149	\$51,809,002
The Judiciary.....	15,855,950	16,072,606	1,916,419	19,194,900	14,727,704	18,132,034	18,971,700
Executive Office of the President and independent offices.....	11,060,585,733	10,016,452,105	2,386,430,590	8,847,539,200	7,389,639,103	10,008,325,408	9,222,661,201
Federal Security Agency.....	749,668,216	735,282,527	145,485,978	1,050,685,960	694,674,066	911,820,471	1,015,309,976
Federal Works Agency.....	256,755,056	410,909,872	8,151,417	462,606,059	213,537,536	467,898,172	585,605,162
Department of Agriculture.....	768,412,064	723,844,892	20,644,800	947,741,318	2,624,341,318	1,434,780,651	1,018,422,739
Department of Commerce.....	108,469,307	194,284,720	10,124,319	264,464,500	132,774,574	183,869,759	269,814,602
Department of the Interior.....	248,817,056	272,952,509	6,909,947	313,744,220	211,055,652	314,254,788	363,405,098
Department of Justice.....	106,650,173	99,752,259	11,578,700	111,470,060	105,587,535	114,604,348	117,283,863
Department of Labor.....	82,288,685	140,481,443	2,344,200	106,178,700	130,175,835	115,709,120	106,242,917
Navy Department.....	23,010,930,601	4,148,813,440	.....	3,541,516,300	14,502,914,895	5,780,000,000	4,510,670,000
Post Office Department (general fund).....	160,576,217	295,150,543	.....	352,679,250	169,117,610	280,627,543	356,086,250
Department of State.....	102,344,618	178,537,406	379,159,053	356,162,787	169,579,600	519,077,876	611,972,542
Treasury Department.....	8,776,630,539	7,633,756,909	45,338,469	7,587,822,293	9,631,007,166	11,301,777,737	9,141,861,717
War Department.....	21,871,130,388	7,600,492,150	945,365,000	7,041,507,100	27,315,092,198	9,457,915,407	8,254,658,654
District of Columbia (Federal contribution).....	6,000,000	8,000,000	.....	8,000,000	6,000,000	8,000,000	8,000,000
Government corporations and credit agencies.....	476,479,617	204,469,105	450,000	227,916,448	689,944,263	1,728,771,065	1,030,299,744
Reserve for contingencies.....	.....	.....	10,000,000	25,000,000	.....	10,000,000	25,000,000
Total.....	67,887,363,792	32,734,553,120	3,980,580,593	31,275,838,104	64,021,882,342	42,698,069,588	36,698,565,167
Adjustment to the daily Treasury statement basis.....	.....	.....	.....	.....	+996,745,649	.....	.....
Grand total appropriations and expenditures.....	67,887,363,792	32,734,553,120	3,980,580,593	31,275,838,104	65,018,627,991	42,698,069,588	36,698,565,167

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No. 1	APPROPRIATIONS			EXPENDITURES			
		Actual, 1945	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
LEGISLATIVE BRANCH								
Senate:								
Salaries and mileage of Senators.....								
Salaries of Senators.....	601	\$960,000	\$960,000	\$1,200,000	\$957,806	\$1,080,000	\$1,200,000	
Mileage of President of Senate and of Senators.....	601	51,000	51,000	51,000	49,517	51,000	51,000	
Expenses of Senators.....	601		360,000	240,000		360,000	240,000	
Salaries, officers and employees.....	601	3,518,795	3,923,147	4,600,105	3,345,517	5,197,600	5,980,000	
Expenses, legislative reorganization.....	601		173,687	100,000		170,000	100,000	
Senate Policy Committee, salaries and expenses.....	601		30,000	60,000		30,000	60,000	
Joint Committee on the Economic Report, salaries and expenses.....	601		25,000		25,000	25,000	25,000	
Joint Committee on Atomic Energy, salaries and expenses.....	601			100,000			100,000	
Contingent expenses:								
Automobile and maintenance, for the Vice President.....	601	4,000	4,000	4,000	1,340	4,000	4,000	
Automobile and maintenance, majority and minority leaders.....	601		13,000	13,000		13,000	8,000	
Reporting debates and proceedings.....	601	75,450	65,450	65,450	75,367	84,900	84,900	
Cleaning furniture.....	601	2,385	2,000	2,000	1,056	2,600	2,600	
Furniture and repairs.....	601	8,000	12,000	12,000	9,904	14,540	14,540	
Expenses of inquiries and investigations.....	601	550,000	400,000	400,000	516,664	548,000	528,000	
Folding documents.....	601	18,000	18,000	18,000	14,513	20,000	23,000	
Materials for folding.....	601	1,500	1,500	1,500	1,762	1,500	1,500	
Fuel for heating apparatus.....	601	2,000	2,000	2,000	1,348	2,000	2,000	
Kitchens and restaurants.....	601	41,000	45,400	45,400	47,000	51,400	54,400	
Mail transportation.....	601	8,700	8,700	8,700	4,431	10,500	10,500	
Miscellaneous items.....	601	721,762	401,762	401,762	606,374	424,700	424,700	
Packing boxes.....	601	970	3,000	3,000		3,000	3,000	
Postage.....	601	500	500	500	500	500	500	
Air-mail and special-delivery stamps.....	601	10,250	10,250	10,250	10,250	10,250	10,250	
Stationery.....	601	94,500	70,550	46,300	92,914	70,500	46,300	
Storage of documents.....	601	2,000	2,000	2,000	2,000	2,000	2,000	
Salaries and expenses, Joint Committee on Internal Revenue:								
Taxation.....	601	45,500	50,000	50,000	45,573	65,500	65,500	
Payments to widows of Senators.....	601	60,000			20,000	40,000		
Payment to daughter of Hon. John Thomas.....	601	10,000			10,000			
Capitol Police: Uniforms and equipment (Senate share).....	601	4,700	4,700	4,700	4,009	4,700	4,700	
Salaries and expenses of detailed police, Capitol Police Band (Senate share).....	601	27,500	4,000		24,362	5,300		
Salaries and expenses:								
Joint Committee on Federal Expenditures (Senate share).....	601	30,000			13,172			
Joint Committee on Printing (Senate share).....	601	7,080	25,230	15,460	7,026	33,200	17,000	
Office of Legislative Counsel (Senate share).....	601	54,000	55,000	75,000	51,700	68,200	75,000	
National Memorial Stadium Commission.....	610				1,184			
Total, Senate		6,309,952	6,721,916	\$1,627,500	7,557,187	8,396,890	9,138,390	
House of Representatives:								
Salaries and mileage of Members:								
Salaries of Members and Delegates.....	601	4,385,000	4,385,000	548,750	5,482,500	4,933,750	5,482,500	
Mileage of Members and Delegates.....	601	171,000	1,266,000	1,266,000	168,481	1,266,000	1,266,000	
Expenses of Members and Delegates.....	601	1,642,500			1,465,197			
Salaries, officers and employees.....	601	1,745,511	1,536,405	650,000	1,543,240	2,186,400	2,193,200	
Clerk hire, Members and Delegates.....	601	5,086,000	4,161,000	1,750,000	4,161,000	5,911,000	5,911,000	
Contingent expenses:								
Furniture and repairs.....	601	64,500	100,000	18,000	50,000	118,000	60,000	
Packing boxes.....	601		5,000		10,000	5,000	10,000	
Miscellaneous items.....	601	103,500	186,000	6,000	108,284	192,000	104,000	
Stenographic reports of committee hearings.....	601	47,500	27,500		40,000	41,620	40,000	
Expenses of special and select committees.....	601	500,000	400,000	100,000	400,000	500,000	500,000	
Telegraph and telephone service.....	601	350,000	300,000	300,000	363,543	300,000	300,000	
Stationery.....	601	315,300	203,100		313,967	203,000	93,600	
Attending physicians.....	601	7,370	6,985		6,985	8,111	6,980	
Postage.....	601	950	950		950	950	950	
Air-mail and special-delivery stamps.....	601	32,850	32,850		32,850	32,850	32,850	
Folding documents.....	601	55,000	45,000	25,000	30,000	40,058	50,000	
Revision of laws.....	601	9,000	8,000	1,000	8,000	9,000	9,000	
Preparation of new edition of the United States Code.....	601	155,000		18,000		60,114	112,000	

¹ See pt. IV for explanation of revised functional classification as coded in this column.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No	APPROPRIATIONS			Recom- mended, DBS	EXPENDITURES		
		Actual, 1946	1947			Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
LEGISLATIVE BRANCHII—Continued								
House of Representatives—Continued								
Salaries and expenses, Joint Committee on Internal Revenue Taxation	601	\$45,500	\$50,000	\$55,000	\$50,000	\$45,166	\$55,000	\$85,000
Payment for certain services	601	5,700	4,500	2,000	4,500	5,678	6,500	6,500
Automobile and maintenance, for the Speaker of House of Representatives	601	4,675	4,000	1,200	4,000	3,967	5,200	5,200
Payment to widows of Congressmen	601	20,000				30,000		
Payment for contesting seats	601	1,000				1,000		
Capitol Police: Uniforms and equipment (House share)	601	4,700	4,700		4,700	3,765	4,700	4,700
Salaries and expenses of detailed police, Capitol Police Board (House share)	601	27,500	4,000	300	9,000	24,362	4,300	9,000
Salaries and expenses:								
Joint Committee on Federal Expenditures (House share)	601	10,000				11,133		
Joint Committee on Printing (House share)	601	7,080	25,230	2,900		7,080	25,100	
Office of Legislative Counsel (House share)	601	53,000	50,000	12,000	60,000	44,537	62,000	60,000
Total, House of Representatives		14,850,136	12,806,220	3,170,150	13,657,325	14,242,527	16,070,230	16,230,480
Miscellaneous:								
Statement of appropriations	601	4,000	4,000		4,000	4,000	4,000	4,000
Expenses, United States-Philippine independence ceremonies	151		30,600				30,000	
Total, miscellaneous		4,000	34,600		4,000	4,000	34,000	4,000
Architect of the Capitol:								
Salaries	601	85,700	92,840	9,176	106,400	80,544	101,105	106,400
Penalty mail costs	601	300	300		372	207	290	355
Capitol Building and repairs	601	452,800	418,865	917,173	499,500	431,632	1,506,900	800,500
Improving the Capitol grounds	601	141,300	153,600	17,882	181,000	132,572	172,600	181,000
Maintenance, legislative garage	601	20,400	20,500	3,297	24,300	15,761	23,900	24,300
Subway transportation, Capitol and Senate Office Buildings	601	1,500	2,000		2,000	322	3,300	2,000
Maintenance, Senate Office Building	601	458,500	518,400	52,898	492,100	389,570	622,600	492,100
Maintenance, House Office Buildings	601	572,500	563,000	72,456	642,700	501,119	681,600	642,700
Capitol power plant	601	990,200	1,068,000	50,478	1,060,000	897,666	1,268,000	1,060,000
Library buildings and grounds	303	278,400	416,800	25,433	5,222,000	180,170	453,200	4,722,000
Chairs and judgments	601	23,558				17,677		
Total, Architect of the Capitol		3,025,158	3,254,395	1,148,793	8,230,372	2,600,244	4,832,890	8,091,355
Botanic Garden:								
Salaries	303	114,700	114,000	20,298	137,500	106,547	133,400	137,400
Maintenance	303	20,000	20,000		20,000	19,560	21,200	20,000
Total, Botanic Garden		134,700	134,000	20,298	157,500	126,107	154,600	157,400
Library of Congress:								
Salaries:								
Library proper	303	2,188,717	2,100,000	409,124	5,015,200	2,080,305	2,458,700	5,010,200
Copyright Office	503	350,700	526,925	99,072	735,900	355,988	624,700	730,900
Legislative Reference Service	601	234,034	425,000	61,882	621,200	234,323	476,900	618,700
Distribution of printed cards	303	282,100	314,300	46,130	383,200	273,580	353,400	380,200
Distribution of card indexes	303					12,671		
Index to State legislation	303	41,242	85,600	8,505	103,000	43,679	94,400	102,800
Union catalogs	303	53,266	86,200	14,199	222,000	50,893	102,300	219,300
Motion-picture project	303	12,296	100,000	7,892	370,500	11,263	105,800	365,000
Increase of the Library of Congress:								
General increase of Library	303	525,000	370,000		570,700	116,284	323,000	478,000
Increase of law library	303	150,000	125,000		150,000	50,861	210,000	155,000
Books for the Supreme Court	602	20,000	20,000		24,000	18,808	20,900	21,000
Books for adult blind	302	500,000	500,000		1,125,000	111,264	475,600	783,000
Printing and binding:								
General	303	319,000	381,500		715,200	289,664	366,500	615,200
Catalog of title entries of Copyright Office	503	20,000	35,000		30,500	9,607	27,000	26,500
Catalog cards	303	260,000	447,482		724,300	231,706	398,900	615,700

* Excludes contract authorizations shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
LEGISLATIVE BRANCH—Continued								
Library of Congress—Continued								
Contingent expenses of the Library:								
Contingent expenses.....	303	\$26,600	\$35,000	\$47,600	\$26,423	\$31,800	\$45,600	
Furniture and equipment.....	303				2,950			
Photoduplicating expenses.....	303	24,100	33,200	33,200	26,868	32,200	33,200	
Security of collections.....	303				277			
Penalty mail costs.....	303	12,500	12,500	12,500	6,766	11,000	12,000	
Library buildings:								
Salaries.....	303	402,626	437,760	\$70,046	390,633	605,500	592,400	
Maintenance.....	303	22,800	34,000	49,500	17,353	32,100	47,500	
Expenses, Library of Congress, trust fund board.....	303	500	500	500		300	400	
Transferred from: Cooperation with the American Republics, Department of State.....								
Working fund.....	303				75,638	114,775	105,077	
Permanent appropriations:								
Bequest of Gertrude M. Hubbard, interest account.....	303	800	800	800		4,664	800	
Library of Congress trust fund, interest on permanent loan account.....	303	56,345	56,345	56,345	48,391	69,800	72,900	
Total, Library of Congress.....		5,502,626	6,127,112	716,850	11,594,345	6,838,539	11,031,377	
Government Printing Office:								
Public printing and binding.....	610	24,200,000	24,200,000	24,900,000	* 7,518,834	4,150,000	4,830,000	
Overtime, leave, and holiday compensation, allotment.....	610					135,000		
Office of Superintendent of Documents:								
Salaries.....	610	1,045,000	1,300,600	1,520,000	1,010,149	1,280,000	1,510,000	
General expenses.....	610	345,000	370,000	430,700	347,397	396,000	400,000	
Penalty mail costs.....	610	353,000	353,000	438,000	229,267	337,000	416,000	
Total, Government Printing Office.....		25,943,000	26,223,000	27,288,700	* 5,932,021	6,308,000	7,156,000	
Total, legislative branch.....		55,769,572	55,300,643	6,683,591	68,489,429	21,713,287	81,809,002	

* Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
THE JUDICIARY								
United States Supreme Court:								
Salaries.....	602	\$569,100	\$613,708	\$104,388	\$766,900	\$543,413	\$710,000	\$768,000
Preparation of rules for criminal proceedings.....	602	(⁵)	(⁵)			4,115	11,072	
Preparation of rules for civil procedure.....	602	* 7,500	(⁵)			14,181	6,674	
Printing and binding.....	602	37,000	37,000		25,000	50,567	50,000	12,000
Miscellaneous expenses.....	602	34,900	28,600		43,100	34,156	28,600	43,100
Care of Supreme Court Building and grounds.....	602	104,100	102,600	18,631	122,800	94,124	121,200	122,500
Total, United States Supreme Court.....		752,600	781,906	123,019	957,800	740,556	927,546	945,900
Other Federal courts:								
United States Courts for the District of Columbia:								
Repairs and improvements, District Court of the United States for the District of Columbia.....	602	15,700	12,500		11,200	11,256	13,500	11,500
Repairs and improvements, United States Court of Appeals for the District of Columbia.....	602	13,500	11,000		3,500	3,341	11,200	4,000
Total, United States Courts for the District of Columbia.....		29,200	23,500		15,000	14,597	24,700	15,500
United States Court of Customs and Patent Appeals:								
Salaries and expenses.....	602		136,000	28,315	168,000		160,000	164,000
Salaries.....	602	122,450				119,570	2,329	
Contingent expenses.....	602	13,300				2,491	40	
Printing and binding.....	602	6,700				12,344	6,534	
Total, United States Court of Customs and Patent Appeals.....		132,450	136,000	28,315	168,000	134,405	168,903	164,000
United States Customs Court:								
Salaries and expenses.....	602		295,700	52,550	356,400		346,500	356,000
Salaries.....	602	257,200				248,336	57	
Contingent expenses.....	602	13,000				10,449	1,037	
Printing and binding.....	602	1,000				356	343	
Total, United States Customs Court.....		271,200	295,700	52,550	356,400	259,141	347,937	356,000
Court of Claims:								
Salaries and expenses.....	602		450,000	43,915	511,900		468,900	510,000
Salaries.....	602	309,000				242,461		
Contingent expenses.....	602	45,000				12,134	1,402	
Printing and binding.....	602	45,000				24,106	23,632	
Repairs to buildings.....	602	6,500	9,000		357,600	7,165	8,900	150,000
Total, Court of Claims.....		396,500	459,000	43,915	869,500	285,866	502,834	660,000
Territorial courts: Salaries, justices and judges, Territory of Hawaii.....								
	602	96,500	96,500		104,000	88,072	95,918	104,000
Miscellaneous items of expense:								
Salaries of circuit, district, and retired judges.....								
	602	3,200,000	3,200,000	1,164,170	4,515,000	3,070,193	4,362,398	4,514,000
United States courts:								
Salaries of clerks.....	602	3,310,000	3,368,000	190,000	3,678,000	3,267,861	3,549,580	3,656,000
Probation system.....	207	1,418,000	1,472,000	78,000	1,693,200	1,392,344	1,540,874	1,695,000
Salaries of criers.....	602	282,000	320,000	11,800	359,000	260,342	331,129	358,800
Fees of commissioners.....	602	560,000	475,000	95,000	570,000	347,441	651,778	600,000
Fees of jurors.....	602	1,600,000	1,400,000		1,460,000	1,373,972	1,415,000	1,450,000
Miscellaneous salaries.....	602	1,495,000	1,750,000	83,500	1,833,500	1,470,670	1,831,929	1,837,500
Miscellaneous expenses.....	602	540,000	500,000		559,000	384,505	520,430	550,000
Traveling expenses.....	602	620,000	590,000		616,000	513,437	600,713	615,000
Printing and binding:								
Administrative office and United States courts.....	602	89,000	80,000		69,000	88,565	80,677	69,000
United States Supreme Court reports.....	602				80,250			60,000

* Excludes reappropriation shown in table II.

† Includes \$180 for penalty mail costs.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
THE JUDICIARY—Continued								
Other Federal courts—Continued								
Miscellaneous items of expense—Continued								
United States courts—Continued								
Salaries of court reporters, United States courts	602	\$758,500	\$800,000		\$874,500	\$746,025	\$803,324	\$875,000
Supplies, materials, etc., referees in bankruptcy, United States district courts (special account)	602					29		
Total, miscellaneous items of expense		13,872,500	13,955,000	\$1,622,470	16,307,450	12,915,384	15,687,832	16,310,300
Total, other Federal courts		14,798,350	14,965,700	1,747,250	17,820,350	13,697,465	16,828,124	17,609,800
Administrative Office of the United States Courts:								
Salaries	602	279,000	295,000	46,150		273,284	340,574	1,000
Miscellaneous expenses	602	26,000	30,000			16,399	35,790	5,000
Salaries and expenses	602					416,750		410,000
Total, Administrative Office of the United States Courts		305,000	325,000	46,150	416,750	259,683	376,364	416,000
Total, The Judiciary		15,855,950	16,072,606	1,916,419	19,194,900	14,727,704	18,132,034	18,971,700

TABLE 10
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES								
Executive Office of the President:								
Salary of the President.....	603	\$75,000	\$75,000	.....	\$75,000	\$75,000	\$75,000
The White House Office:								
Salaries and expenses.....	603	342,588	883,660	.....	309,512	859,100	957,200
Expenses, death and burial of Franklin Delano Roosevelt.....	603	.....	.....	.....	14,446	.....	.....
Emergency fund for the President.....	603	.....	.....	.....	500,000	.....	450,000
Emergency fund for the President, national defense, allotment.....	603	.....	.....	.....	107,825	131,000	5,263
Transferred from: Salaries and expenses, Office of War Mobilization and Reconversion.....	603	.....	.....	.....	.....	24,300	5,000
Total, the White House Office.....	.....	342,588	883,660	.....	1,452,500	428,783	1,017,400
Executive Mansion and grounds:								
Maintenance.....	603	171,940	184,000	18,250	202,250	171,480	198,250	
Extraordinary repairs and refurnishing Executive Mansion.....	603	50,000	.....	.....	.....	39,005	9,195
Addition to Executive Mansion.....	603	1,650,000	.....	.....	.....	12,119	318,000
Total, Executive Mansion and grounds.....	.....	1,871,940	184,000	18,250	202,250	222,604	525,445
Bureau of the Budget:								
Salaries and expenses.....	603	2,499,057	3,272,983	350,500	3,342,000	2,443,451	3,443,800	
Printing and binding.....	603	93,000	101,000	.....	128,000	75,464	111,800
National defense activities.....	603	445,300	.....	.....	.....	398,074	14,767
Special services and publications, war information.....	603	.....	.....	.....	.....	338,229	.....
Expenses of liquidation, Committee for Congested Production Areas.....	603	.....	.....	.....	.....	21	.....
Emergency fund for the President, national defense, allotment.....	603	.....	.....	.....	.....	8,251	.....
Transferred from: Cooperation with the American Republics, Department of State.....	151	.....	.....	.....	.....	14,239	18,320
Total, Bureau of the Budget.....	.....	3,037,357	3,373,983	350,500	3,470,000	3,277,729	3,588,687
Council of Economic Advisers: Salaries and expenses.....	603	.....	275,000	.....	433,000	.....	250,000
Committee for Congested Production Areas:								
Salaries and expenses.....	603	.....	.....	.....	.....	361	.....
Emergency fund for the President, national defense, allotment.....	603	.....	.....	.....	.....	313	.....
Office of Government Reports: Salaries and expenses.....	603	.....	49,500	600,000	.....	224,507	599,000
War Refugee Board:								
Salaries and expenses.....	152	.....	.....	.....	.....	32,478	.....
Emergency fund for the President, national defense, allotment.....	152	.....	.....	.....	.....	* 284,893	.....
Foreign service pay adjustment.....	152	.....	.....	.....	.....	546	.....
Miscellaneous: Claims and judgments.....	610	.....	.....	.....	.....	13,816	.....
Total, Executive Office of the President (excluding Office for Emergency Management).....	.....	5,326,885	4,791,643	418,250	6,232,750	3,769,237	5,687,039
Office for Emergency Management:								
Salaries and expenses.....	603	.....	.....	.....	.....	1,043	.....
Working fund.....	603	.....	.....	.....	.....	1,375,703	.....
Emergency fund for the President, national defense, allotment.....	603	.....	.....	.....	.....	779	.....
Committee on Fair Employment Practice: Salaries and expenses.....	551	250,000	.....	.....	.....	258,951	22,720
Division of Central Administrative Services:								
Salaries and expenses.....	610	.....	.....	.....	.....	39,249	.....
Working fund.....	610	.....	.....	.....	.....	3,688	.....
Total, Division of Central Administrative Services.....	.....	.....	.....	.....	.....	42,937	.....

* Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
Executive Office of the President—Continued								
Office for Emergency Management—Continued								
Foreign Economic Administration:								
Salaries and expenses	151	\$16,750,000			\$8,267,006			
Salaries and expenses, Board of Economic Warfare	151				35,789			
Expenses, disposal agencies, Surplus Property Administration, Office of War Mobilization and Recon- version, allotment	610				4,353			
Penalty mail costs	151	48,420			9,652			
Foreign service pay adjustment	151				11,207			
Defense aid, administrative expenses and services, allotment	053				83,155			
Working fund	053				* 141,530			
Emergency fund for the President, national defense, allotment	151				560,934			
United Nations Relief and Rehabilitation Adminis- tration, allotment	152				40,368,500			
Total, Foreign Economic Administration		16,798,420			47,229,066			
National War Labor Board: Salaries and expenses	551	13,320,000			3,333,877			
Office of Civilian Defense:								
Salaries and expenses	610				36,885			
Civilian defense	610				* 4,709			
Working fund	610				225			
Total, Office of Civilian Defense					32,401			
Office of Defense Transportation:								
Salaries and expenses	455	7,674,000	\$525,000	\$62,405	5,115,684	\$662,445		
Defense aid, service and expenses, allotment	053				590,156			
Emergency fund for the President, national defense, allotment	455				617,492	481,577		
Working fund	455				30,000			
Total, Office of Defense Transportation		7,674,000	525,000	62,405	6,353,332	1,144,022		
Office of Inter-American Affairs:								
Salaries and expenses	151	13,000,000			8,124,043			
Transferred from: Cooperation with the American Republics	151				834			
Foreign service pay adjustment	151				1,316			
Total, Office of Inter-American Affairs		13,000,000			8,126,193			
Office of Scientific Research and Development:								
Salaries and expenses	304	70,000,000	575,000	48,800	33,761,659	4,000,000		
Emergency fund for the President, national defense, allotment	304				132,825			
Defense aid, miscellaneous military equipment, allotment	053				80,792			
Defense aid, services and expenses, allotment	053				2,963,768			
Working fund	051				24,698,000	13,689,000		
Claims and judgments	304	78						
Special account: Defense aid, special fund, allotments	053				36,987			
Total, Office of Scientific Research and De- velopment		70,000,078	575,000	48,800	61,674,031	17,689,000		

* Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
Executive Office of the President—Continued								
Office for Emergency Management—Continued								
Office of Temporary Controls: ¹								
Salaries and expenses.....	503		\$2,500,000			\$48,157,497	\$7,783,343	
Civilian Production Administration:								
Salaries and expenses.....	503	\$36,500,000	\$18,000,000		\$28,173,853	9,326,964	362,227	
Emergency fund for the President, national defense, allotment.....	503				501			
Transferred from: Veterans' housing, National Housing Agency.....	251				525,654			
Claims and judgments.....	503	136						
Total, Civilian Production Administration.....		36,500,136	18,000,000		28,699,006	9,326,964	362,227	
Office of Economic Stabilization:								
Salaries and expenses.....	603	196,250	200,000		82,282	109,333		
Emergency fund for the President, national defense, allotment.....	603				21,046			
Total, Office of Economic Stabilization.....		196,250	200,000		103,328	109,333		
Office of Price Administration:								
Salaries and expenses.....	503	176,100,000	101,000,000		156,089,497	70,741,073		
Salaries and expenses, local war price and rationing boards.....	503				12,487			
Emergency fund for the President, national defense, allotment.....	503				909			
Claims and judgments.....	503	245						
Total, Office of Price Administration.....		176,100,245	101,000,000		156,102,893	70,741,073		
Office of War Mobilization and Reconversion:								
Salaries and expenses.....	603	3,955,400	725,000		2,529,583	725,025		
Penalty mail costs.....	603				7,699			
Salaries and expenses, Surplus Property Administration.....	610				69,976			
Expenses, disposal agencies, Surplus Property Administration.....	610	40,000,000			220,000			
Expenses, disposal agencies, Surplus Property Administration, special fund.....	610	170,000,000						
Retraining and reemployment administration.....	552				5,722			
Emergency fund for the President, national defense, allotment.....	603				54,277			
Office of Contract Settlement:								
Salaries and expenses.....	603				54,478			
Emergency fund for the President, national defense, allotment.....	603				1,290			
Total, Office of War Mobilization and Reconversion.....		213,955,400	725,000		2,943,025	725,025		
Total, Office of Temporary Controls.....		426,752,031	119,925,000	2,500,000	187,848,252	129,059,892	8,145,570	
Office of War Information:								
Salaries and expenses.....	053	35,000,000			11,585,964			
Emergency fund for the President, national defense, allotment.....	053				1,461			
Foreign service pay adjustment.....	053				18,280			
Working fund.....	053				9,225			
Permanent appropriation, special account: Publication and sale of Victory magazine.....	053	146,169			93,340			
Total, Office of War Information.....		35,146,169			11,705,348			

* Excess of credits, deduct.

¹ See p. A57 for additional appropriations required by proposed extension of existing legislation.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
Executive Office of the President—Continued								
Office for Emergency Management—Continued								
War Assets Administration:								
Salaries and expenses.....	610		\$135,000,000	\$123,000,000	\$327,500,000	\$102,047,000	\$392,648,000	
Expenses, disposal agencies.....	610				\$12,721,495	24,386,203		
Federal property utilization program.....	610				12,508	49,146		
Emergency fund for the President, national defense, allotment.....	610				* 172			
Special account: Expenses, disposal agencies, War Assets Administration.....	610				55,676,528	67,476,748		
Total, War Assets Administration.....			435,000,000	123,000,000	327,500,000	493,959,097	392,648,000	
War Manpower Commission:								
General administration.....	552	\$11,732,000				3,284,668		
Penalty mail costs.....	552	531,000						
Apprentice training service:								
Salaries and expenses, apprentice training service.....	552	550,000				153,340		
Apprentice training service, national defense.....	552	450,000				146,564		
Employment office facilities and services.....	552	54,091,363				12,018,731		
Grants to States.....	552					3		
Selecting, testing, and placement, defense workers, national defense.....	552					41		
Selecting, testing, and placement, defense workers, Social Security Board, national defense.....	552					21		
Training-within-industry service.....	552	600,000				301,294		
Migration of workers.....	552	800,000				209,321		
Emergency fund for the President, national defense, allotment.....	552					15,526		
Working fund.....	552					15,000		
Total, War Manpower Commission.....		68,754,363				16,201,485		
Total, Office for Emergency Management.....		651,695,061	556,025,000	125,611,205	327,500,000	641,874,737	400,783,570	
Total, Executive Office of the President.....		657,021,946	500,816,643	126,029,455	333,732,750	446,363,297	407,322,810	
Funds appropriated to the President:								
Payments, Armed Forces Leave Act of 1946.....	053		2,431,708,000			()	()	
Atomic energy, Executive.....	051		()			()	()	
Emergency fund for the President, national defense.....	053		()			()	()	
Defense aid, liquidation lend-lease program.....	053	2,475,000,000	()			()	()	
Permanent appropriations: Defense aid, special fund.....	053	208,386,009				5,237,851	()	
Overtime, leave, and holiday compensation.....	610		20,000,000			()	()	
United Nations Relief and Rehabilitation Administration.....	152	1,765,000,000				()	()	
Foreign war relief, national defense.....	152	()				()	()	
Total, funds appropriated to the President.....		4,448,386,009	2,451,708,000			5,237,851		
American Battle Monuments Commission: Salaries and expenses.....								
	610	42,000	233,440		322,000	42,651	212,208	
American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas:								
Salaries and expenses.....								
	610	40,000				31,402	5,000	
Emergency fund for the President, national defense, allotment.....	610					214		
Total, American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas.....		40,000				31,616	5,000	
Atomic Energy Commission: Salaries and expenses.....	406				250,000,000		200,881,000	
Bituminous Coal Consumers Council: Salaries and expenses.....	503					38		

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

‡ Excludes contract authorizations shown in table 12.

§ Expenditures are shown under the various agencies to which the funds are allocated.

¶ Funds for Manhattan Engineer District made available as the President may determine.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
Civil Service Commission:								
Salaries and expenses.....	610	\$11,612,882	\$12,080,500	\$1,070,815	\$12,750,600	\$11,488,007	\$13,114,876	\$12,709,000
Prevention of pernicious political activities.....	610	.....	.....	.....	.....	25	.....	.....
Printing and binding.....	610	.....	.....	.....	.....	6 18	.....	.....
Penalty mail costs.....	610	.....	.....	.....	.....	270,459	.....	.....
National defense activities.....	610	.....	.....	.....	.....	6 14	.....	.....
Salaries and expenses (national defense).....	610	6,032,000	.....	.....	.....	4,547,155	27,469	.....
Panama Canal construction annuity fund.....	201	\$1,953,000	\$1,814,000	588,000	1,910,000	1,960,760	2,402,000	1,910,000
Emergency fund for the President, national defense, allotment.....	610	.....	.....	.....	.....	82	.....	.....
Civil-service retirement and disability appropriated fund.....	605	245,000,000	220,100,000	.....	244,000,000	245,000,000	220,100,000	244,000,000
Canal Zone retirement and disability appropriated fund.....	610	1,177,000	1,177,000	.....	1,177,000	1,177,000	1,177,000	1,177,000
Alaska Railroad retirement and disability appropriated fund.....	610	217,000	217,000	.....	217,000	217,000	217,000	217,000
Working fund.....	610	.....	.....	.....	.....	15,000	.....	.....
Total, Civil Service Commission.....	.....	255,964,882	255,388,500	1,647,815	260,063,000	264,585,301	237,038,345	260,013,000
Federal Communications Commission:								
Salaries and expenses.....	458	3,402,900	5,560,000	651,948	6,875,000	3,250,417	6,221,000	6,798,700
Printing and binding.....	458	21,000	25,000	.....	30,000	10,824	28,000	30,000
Special telegraph investigation.....	458	.....	.....	.....	375,000	.....	.....	337,000
Salaries and expenses (national defense).....	458	2,624,000	.....	.....	.....	2,466,931	224,000	.....
Transferred from: Cooperation with the American Republics, Department of State.....	151	.....	.....	.....	.....	2,913	4,920	2,700
Total, Federal Communications Commission.....	.....	5,954,900	5,585,000	651,948	7,480,000	5,740,085	6,477,920	7,168,400
Federal Power Commission:								
Salaries and expenses.....	503	2,660,300	3,000,000	305,300	3,905,000	2,350,538	3,181,000	3,831,900
Flood-control surveys.....	401	177,700	235,000	31,500	260,500	172,712	239,500	260,000
National defense activities.....	503	110,000	.....	.....	.....	124,862	1,200	.....
Printing and binding.....	503	48,000	50,000	.....	54,000	20,166	51,000	50,000
Penalty mail costs.....	503	5,500	6,000	.....	8,500	3,768	5,600	7,500
Permanent appropriation: Payments to States under Federal Power Act (special account).....	401	24,205	24,000	.....	25,700	26,209	24,205	24,600
Working fund.....	401	.....	.....	.....	.....	7,262	.....	.....
Total, Federal Power Commission.....	.....	2,974,705	3,375,000	396,800	4,239,700	2,899,993	3,503,405	4,200,000
Federal Trade Commission:								
Salaries and expenses.....	503	2,129,833	2,519,120	281,000	3,920,700	2,105,948	2,677,000	3,734,450
Printing and binding.....	503	44,000	50,000	.....	67,300	23,124	36,600	41,550
Working fund.....	503	.....	.....	.....	.....	1,197	.....	.....
Total, Federal Trade Commission.....	.....	2,173,833	2,569,120	281,000	3,988,000	2,130,269	2,713,600	3,776,000
Filipino Rehabilitation Commission: Expenses, Filipino Re- habilitation Commission.....								
	155	50,000	.....	.....	.....	.....	20,000	25,000
Foreign service pay adjustment: Appreciation of foreign cur- rencies.....								
	610	950,000	.....	.....	.....	(¹)	(¹)	.....
General Accounting Office:								
Salaries.....	604	39,236,900	38,000,000	.....	34,500,000	37,146,250	38,000,000	34,500,000
Miscellaneous expenses.....	604	2,401,400	2,000,000	.....	1,817,000	1,052,512	2,452,000	1,850,000
Printing and binding.....	604	257,500	300,000	.....	300,000	112,029	300,000	300,000
Investigations for Congress, salaries and expenses.....	604	67,980	.....	.....	.....	.....	.....	.....
Transferred from:								
Conservation and use of agricultural land resources, De- partment of Agriculture.....	353	.....	.....	.....	.....	263,126	328,000	317,000
Administration of Sugar Act of 1937, Department of Agriculture.....	353	.....	.....	.....	.....	17,949	22,000	21,000
Parity payments, Department of Agriculture.....	353	.....	.....	.....	.....	439	.....	.....
Defense aid, administrative expenses, allotment.....	053	.....	.....	.....	.....	79	.....	.....
Claims, judgments, and private relief acts.....	604	75	.....	.....	.....	.....	.....	.....
Total, General Accounting Office.....	.....	41,963,855	40,300,000	.....	36,617,000	38,592,226	41,102,000	36,988,000

¹ Excess of credits, deduct.² Excludes reappropriations shown in table 11.³ Expenditures are shown under the various agencies to which the funds are allocated.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
Housing Expediter: Salaries and expenses.....	253				\$12,450,000	\$10,000,000	\$12,000,000	
Interstate Commerce Commission:								
General expenses.....	455	\$3,415,400	\$8,075,000	\$793,074	10,136,000	\$3,278,904	8,763,000	9,980,000
Regulating accounts.....	455	400,000				328,770		
Railroad safety.....	455	592,000	\$12,000	56,531	883,000	587,981	862,000	869,000
Signal safety systems.....	455	187,800				183,371		
Locomotive inspection.....	455	543,600	\$35,000	52,098	595,000	545,270	578,000	586,000
Valuation of property of carriers.....	455	494,319				483,344		
Motor-transport regulation.....	455	2,925,619				2,862,788		
Printing and binding.....	455	175,000			250,000	131,909	177,000	202,780
Penalty mail costs.....	455	27,000	24,000		34,000	15,243	28,000	32,000
Salaries and expenses (national defense)	455	255,000				252,037		
Transferred from: Cooperation with the American Republics, Department of State.....	151					3,333	1,282	
Working fund.....	455					* 30,600	30,000	
Claims, judgments, and private relief acts.....	455							
Total, Interstate Commerce Commission.....		9,015,738	9,621,000	901,703	11,898,000	8,642,950	10,439,282	11,669,750
National Advisory Committee for Aeronautics:								
Salaries and expenses.....	454	25,999,393	26,500,000	1,242,000	33,880,000	23,706,789	27,488,000	33,250,000
Printing and binding.....	454	15,000	75,000		80,000	13,326	60,000	70,000
Ames Aeronautical Laboratory.....	454					1,450,551	1,000,000	60,000
Construction and equipment.....	454				* 2,400,000			2,400,000
Construction and equipment, Langley Field, Va.....	454		2,990,000			3,361,695	2,900,000	2,239,000
Aircraft engine research laboratory.....	454		108,000			3,060,254	6,100,000	1,311,000
Transferred from:								
Community facilities, defense public works, Federal Works Agency.....	254					89,130	22,000	
Texas Centennial Exposition.....	610							
Working fund.....	052		(*)			369,654	4,130,000	
Claims, judgments, and private relief acts.....	454	126				167		
Total, National Advisory Committee for Aeronautics.....		26,014,519	29,673,000	1,242,000	36,360,000	32,050,966	41,790,000	39,330,000
National Advisory Council on International Monetary and Financial Problems: Emergency fund for the President, national defense, allotment.....								
	153					1,467		
National Archives:								
Salaries and expenses.....	610	1,076,934	1,047,935	191,687	1,666,000	1,019,144	1,222,286	1,635,800
Printing and binding.....	610	7,000	15,000		25,000	8,507	13,000	24,500
Transferred from:								
Cooperation with the American Republics, Department of State.....	151					3,829	6,300	5,295
Cultural relations with China and neighboring countries and countries of the Near East and Africa, Department of State.....							2,500	
Emergency fund for the President, national defense, allotment.....	610					69		
Working funds.....	610					9,977	2,000	
Total, National Archives.....		1,077,934	1,062,935	191,687	1,691,000	1,041,526	1,236,286	1,665,595
National Capital Housing Authority:								
Maintenance and operation of title I properties.....	251	16,550	17,000	1,550	21,300	16,027	18,384	21,000
Penalty mail costs.....	251	2,700	500		750	602	988	750
Emergency fund for the President: Defense housing, temporary shelter, maintenance, etc. (special fund).....	251					44,200	* 51,000	* 28,000
National defense housing, operation, maintenance, etc. (special fund).....	251					18,785	* 50,000	* 50,000
Total, National Capital Housing Authority.....		19,250	17,500	1,550	22,050	79,614	* 81,628	* 56,250
National Capital Park and Planning Commission:								
Acquisition of property.....	610	393,994	867,750		3,273,000	361,970	1,610,000	3,738,000
District of Columbia redevelopment.....	610				95,000			90,000
Total, National Capital Park and Planning Commission.....		393,994	867,750		3,368,000	361,970	1,610,000	3,828,000

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

‡ Excludes contract authorization shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
National Labor Relations Board:								
Salaries.....	551	\$2,482,000	\$2,991,000	\$412,400	\$6,157,000	\$2,498,024	\$3,371,470	\$6,070,000
Miscellaneous expenses.....	551	574,000	895,000		1,383,000	400,748	804,885	1,264,700
Penalty mail costs.....	551	18,430	20,500		24,700	11,790	11,439	22,600
Printing and binding.....	551	210,000	163,000		419,300	178,604	222,677	260,500
Salaries and expenses (national defense).....	551	530,600				506,196	78,144	
Salaries and expenses, War Labor Disputes Act.....	551	492,500				649,887	1,499	
Total, National Labor Relations Board.....		4,307,530	4,069,500	412,400	7,984,000	4,145,219	4,490,134	7,617,500
National Mediation Board:								
Salaries and expenses.....	551	262,900	300,000	17,400	338,700	258,616	312,464	335,700
Penalty mail costs.....	551	700	700		700	470	650	700
Arbitration and emergency boards.....	551	161,400	110,000		119,000	133,228	117,280	110,400
Salaries and expenses, emergency boards.....	551					21,414		
Arbitration and emergency boards.....	551					14,759		
Printing and binding.....	551	2,500	3,000		9,000	2,210	3,034	8,300
National Railroad Adjustment Board:								
Salaries and expenses.....	551	276,250	280,000	19,000	370,600	232,031	293,734	366,600
Printing and binding.....	551	17,500	17,500		50,600	3,547	24,855	38,700
Emergency fund for the President, national defense, allotment.....	551					29,989		
Total, National Mediation Board.....		721,250	711,200	36,400	888,000	696,274	752,017	894,400
Office of Censorship:								
Salaries and expenses.....	458	13,000,000				5,167,445	15,000	8,000
Emergency fund for the President, national defense, allotment.....	458					7,176		
Total, Office of Censorship.....		13,000,000				5,174,621	15,000	8,000
Office of Strategic Services:								
Salaries and expenses.....	053	20,000,000				7,767,961		
Emergency fund for the President, national defense, allotment.....	053					284,814		
Emergency fund for the President, national defense, allotment to Coordinator of Information.....	053					538		
Working fund.....	053					* 40,000		
Claims and judgments.....	053	22						
Total, Office of Strategic Services.....		20,000,022				8,013,313		
Petroleum Administration for War:								
Salaries and expenses.....	053	3,968,200				2,203,272	18,300	
Emergency fund for the President, national defense, allotment.....	053					* 83		
Total, Petroleum Administration for War.....		3,968,200				2,203,189	18,300	
Philippine War Damage Commission:								
Salaries and expenses.....	155		10,000,000		90,000,000		6,400,000	84,500,000
Transferred from: Philippine rehabilitation, Department of State.....	155						9,014,000	26,723,144
Total, Philippine War Damage Commission.....			10,000,000		90,000,000		15,414,000	111,223,144
Price Decontrol Board: Salaries and expenses.....	503		250,000				42,548	2,240
Railroad Retirement Board:								
Salaries.....	201	2,190,000	2,171,000	2,050,000	4,610,000	2,109,686	4,124,000	4,600,000
Miscellaneous expenses.....	201	505,000	500,000	488,000	1,056,000	361,424	600,000	715,000
Printing and binding.....	201	33,000	30,000	33,000	53,000	24,728	60,000	48,000
Penalty mail costs.....	201	69,000	61,000	38,000	* 62,000	28,519	81,000	76,926
Railroad retirement appropriated account.....	201	291,913,000	298,233,000		684,942,000	291,913,000	501,956,000	481,219,000
Acquisition of prior service and compensation data (special account).....	201					19,477		

* Excess of credits, deduct.

* Excludes \$113,000 additional to be derived from the Railroad Unemployment Insurance Administration fund.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
Railroad Retirement Board—Continued								
Permanent appropriation:								
Railroad unemployment insurance administration fund	202	\$12,912,916	\$14,300,000	\$12,700,000	\$3,513,246	\$4,632,015	\$5,656,222	
Transfers to unemployment trust fund (act of Oct. 10, 1940)	202	.....	.....	.....	9,617,970	9,214,985	9,373,778
Total, Railroad Retirement Board	.....	307,622,916	315,295,000	\$2,609,000	703,423,000	307,588,050	520,668,000
Securities and Exchange Commission:								
Salaries and expenses	501	4,651,200	4,916,700	572,000	6,438,700	4,672,772	5,367,000	
Printing and binding	501	43,000	45,000	.....	61,300	41,397	38,000
Working fund	501	.....	.....	.....	.....	12,481	.....
Total, Securities and Exchange Commission	.....	4,694,200	4,961,700	572,000	6,500,000	4,726,653	5,405,000
Selective Service System:								
Salaries and expenses	053	52,000,000	27,750,000	.....	.....	49,686,217	27,500,000
Emergency fund for the President, War, allotment for Selective Service	073	.....	.....	.....	.....	39	.....
Claims, judgments, and private relief acts	053	364	.....	.....	.....	243	.....
Total, Selective Service System	.....	52,000,364	27,750,000	.....	.....	49,686,499	27,500,000
Smithsonian Institution:								
Salaries and expenses	303	1,357,561	1,452,512	180,450	1,987,000	1,334,078	1,567,160	
Transferred from: Cooperation with the American Republics, Department of State	151	.....	.....	.....	.....	89,292	84,247
Working fund, Smithsonian Institution	305	.....	.....	.....	.....	• 32,920	28,200
National Gallery of Art:								
Salaries and expenses, National Gallery of Art	265	783,707	772,490	126,055	960,000	779,332	880,545	
Working fund, National Gallery of Art	051	.....	.....	.....	.....	• 27,439	21,250
Transferred from: Cooperation with the American Republics, Department of State	151	.....	.....	.....	.....	.....	26,250
Permanent appropriations:								
Expenses of Smithsonian Institution, interest account	303	60,000	60,000	60,000	60,000	60,000	60,000	
National Gallery of Art, interest account	303	200,000	200,000	250,000	200,000	200,000	200,000	
Total, Smithsonian Institution	.....	2,401,268	2,485,002	306,505	3,207,000	2,402,343	2,850,402
Tariff Commission:								
Salaries and expenses	503	996,610	975,000	124,000	1,300,000	986,474	1,111,000	
Printing and binding	503	10,000	10,000	.....	20,000	10,865	12,000
Transferred from: Cooperation with the American Republics, Department of State	151	.....	.....	.....	.....	2,983	5,555
Working fund	351	.....	.....	.....	.....	14,480	.....
Total, Tariff Commission	.....	1,006,610	985,000	124,000	1,320,000	1,014,802	1,128,555
The Tax Court of the United States:								
Salaries and expenses	604	564,675	568,800	123,464	754,700	559,296	674,000	
Printing and binding	604	15,000	15,000	.....	17,500	12,513	12,000
Total, the Tax Court of the United States	.....	579,675	583,800	123,464	772,200	571,719	686,000
Thomas Jefferson Bicentennial Commission 610								
Thomas Jefferson Memorial Commission 610								
United States Golden Gate International Exposition Commission 610								
United States Maritime Commission:								
Construction fund, net of June 29, 1936, revolving fund	451	.....	.....	.....	296,139,654	• 150,261,703	189,670,000
Emergency ship construction fund	451	.....	.....	.....	3,712,668	.....	.....
Federal ship-mortgage insurance fund, revolving fund	451	.....	.....	.....	• 100	210	.....
Working fund	052	.....	.....	.....	83,307,773	353,761,703	.....
Transferred from:								
Salaries and expenses, Philippine rehabilitation, Depart- ment of State	155	.....	.....	.....	.....	141,517	151,760
Salaries and expenses, War Assets Administration, special fund	610	.....	.....	.....	.....	2,000,000	2,000,000
Revolving fund, War Shipping Administration	053	367,000,000	.....	.....	186,860,576	• 250,000,000	• 34,000,000

• Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplements				
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—Continued								
United States Maritime Commission—Continued								
Maritime training.....	451	\$70,000,000			\$5,470,000	\$50,542,437	\$18,000,000	\$6,000,000
State marine schools.....	451	325,000			430,000	232,211	330,000	420,000
Marine and war-risk insurance fund, revolving fund.....	451					23,708,765	15,000,000	8,000,000
Working fund, War Shipping Administration.....	052					260,199		
Defense aid.....	053					33,529,855	11,000,000	
Defense aid (lend-lease) allotment to War Shipping Administration.....	053					1,009,190,035	400,000,000	
Defense aid, special fund, allotment to War Shipping Administration.....	053					2,530,519		
Expenses, disposal agencies, War Assets Administration, allotment.....	610					564,000		
United Nations Relief and Rehabilitation Administration, allotment.....	152					94,293,429	208,000,000	77,700,000
Emergency fund for the President, War, allotment.....	451							
Working fund, supplies and transportation.....	052					15,042		
Claims, judgments, and private relief acts.....	451	258,059						
Total, United States Maritime Commission.....		437,583,059			5,920,000	1,784,978,263	697,971,727	249,911,700
Veterans' Administration:								
Salaries and expenses.....	104	454,813,000	\$553,805,915	\$294,630,073	876,597,000	374,809,384	829,757,415	873,110,916
Printing and binding.....	104	2,880,000	2,000,000	8,200,000	10,000,000	924,752	8,900,000	10,028,914
Penalty mail costs.....	104	1,530,250	3,500,000		3,800,000	515,697	3,651,440	3,800,000
Claims under Federal Tort Claims Act.....	451			21,200	26,500		21,200	26,500
Administrative facilities.....	104				12,725,000			3,000,000
Army and Navy pensions.....	101	1,080,150,000	1,905,000,000	432,407,000	2,491,740,000	1,261,414,907	2,105,321,029	2,491,740,000
Readjustment benefits.....	103	795,000,000	3,491,387,000	767,575,000	3,424,580,000	1,350,109,887	3,466,982,011	3,402,836,000
Military and naval insurance.....	102	18,000,000	1,472,000	4,073,900	11,170,000	15,418,106	13,295,132	11,150,000
Hospital and domiciliary facilities.....	104	242,820,000	*147,442,500		*29,809,000	26,510,450	36,663,466	81,014,000
Operation of canteens.....	104		4,000,000		1,465,000		4,000,000	1,465,000
Adjusted service and dependent pay.....	103					11,326	6,374	5,516
National service life insurance appropriated fund.....	102	2,184,000,000	169,535,000	592,000,000	62,217,000	1,380,001,458	965,563,267	62,217,000
Vocational rehabilitation, revolving fund.....	104	1,000,000				466,282	130,000	
Soldiers' and sailors' civil relief.....	103	400,000			833,000		230,971	1,372,519
Automobile and other conveyances for disabled veterans.....	104		30,000,000				25,000,000	1,000,000
Veterans' miscellaneous benefits.....	103				58,200,000			58,200,000
Emergency fund for the President, national defense, allotment.....	104					74,837	225,386	18,000
Transferred from: Salaries and expenses, Philippine rehabilitation, Department of State.....	155						450,000	430,000
Claims, judgments, and private relief acts.....	104	6,824				1,624		
Total, Veterans' Administration.....		4,780,630,674	6,308,142,415	2,134,487,173	6,983,233,500	4,410,630,045	7,518,197,691	7,001,514,365
Unclassified items								
Total.....	610					546		
Total.....		11,000,585,733	10,016,452,105	2,270,014,900	8,765,309,200	7,389,639,103	9,999,658,568	9,118,475,501
Anticipated supplemental appropriations not itemized above:								
Executive Office of the President:								
Bureau of the Budget: Printing and binding.....	603			30,000			30,000	
Office for Emergency Management: Office of Defense Transportation.....	455			143,300			133,300	10,000
Care and handling of surplus property abroad.....	610			100,000,000	20,000,000			41,000,000
American Battle Monuments Commission.....	610			18,000			15,000	3,000
Civil Service Commission: Salaries and expenses.....	610			150,000			50,000	100,000
National Advisory Committee for Aeronautics:								
Construction and equipment, Langley Field, Va.....	454			5,805,000			510,000	4,000,000
Aircraft engine research laboratory.....	454			1,674,000			100,000	1,000,000
National Laboratories.....	610			20,000			20,000	
National Labor Relations Board.....	531			696,400			530,600	165,100
National Mediation Board.....	551			82,300			65,400	16,900
The Tax Court of the United States.....	604			16,600			16,600	
Additional appropriations required by proposed extensions of existing legislation:								
Executive Office of the President:								
Office for Emergency Management: Office of Temporary Controls.....	503			5,280,000	52,230,000		4,946,000	47,040,700
Interim universal training operation.....	053			2,500,000	10,000,000		2,270,000	10,250,000
Total, Executive Office of the President and independent offices.....		11,000,585,733	10,016,452,105	2,356,430,500	8,847,539,200	7,389,639,103	10,008,325,468	9,222,061,201

* Excludes contract authorizations shown in table 12.

† See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title—Continued

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
FEDERAL SECURITY AGENCY								
American Printing House for the Blind:								
To promote the education of the blind.....	302	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	
Permanent specific appropriation. To promote the education of the blind.....	302	10,000	10,000	10,000	10,000	10,000	10,000	
Total, American Printing House for the Blind.....		125,000	125,000	125,000	125,000	125,000	125,000	
Bureau of Employees' Compensation:								
Salaries and expenses.....	202	* 1,527,000	1,500,000	\$153,000	1,476,000	1,522,810	1,471,000	
Printing and binding.....	202					4,327		
Penalty mail costs.....	202					3,468		
Salaries and expenses, military bases (national defense).....	202					20,780	2,000	
Employees' compensation fund.....	202	* 13,575,000	11,100,000	2,600,000	10,750,000	11,236,722	10,600,000	
Employees' compensation fund, civil works.....	202					3,564		
Employees' compensation fund, emergency relief.....	202					* 42,153	5,000	
Transferred from:								
Traveling expenses, Federal Security Agency.....	202						50,500	
Printing and binding, Federal Security Agency.....	202						17,000	
Wage accruals.....	202	7,800,000				5,296,310	503,680	
Emergency fund for the President, national defense, allot- ment.....	202					* 11		
Total, Bureau of Employees' Compensation.....		22,902,000	12,600,000	2,753,000	12,226,000	18,045,847	15,851,680	
Columbia Institution for the Deaf:								
Columbia Institution for the Deaf.....	302	226,605	221,800	26,000	259,500	211,067	274,585	
Plans and specifications.....	302		7,500				7,500	
Total, Columbia Institution for the Deaf.....		226,605	229,300	26,000	259,500	211,067	282,085	
Food and Drug Administration:								
Salaries and expenses.....	206				4,129,000		3,800,000	
Enforcement operations.....	206	3,287,400	3,335,000	409,753		3,026,331	3,628,000	
General administration.....	206	114,500	123,500	16,504		114,956	137,000	
Salaries, sea-food inspectors.....	206	40,000	40,000		40,000	40,000	40,000	
Certification services.....	206		292,000	34,508	331,000	139,504	306,000	
Transferred from:								
Traveling expenses, Federal Security Agency.....	206					144,047	188,000	
Printing and binding, Federal Security Agency.....	206					20,440	20,600	
Working fund.....	051					* 1,500	29,000	
Total, Food and Drug Administration.....		3,442,300	3,790,500	460,765	4,500,000	3,483,778	4,319,600	
Freedmen's Hospital:								
Salaries and expenses.....	206	1,070,550	921,000	609,400	1,783,000	900,183	1,770,410	
Salaries.....	206					28,151		
Miscellaneous expenses.....	206					43,464		
Transferred from: Traveling expenses, Federal Security Agency.....	206					208		
Total, Freedmen's Hospital.....		1,070,550	921,000	609,400	1,783,000	972,006	1,612,912	
Howard University:								
Salaries and expenses.....	302				1,864,400		1,859,123	
Salaries.....	302	925,500	941,700	456,947		948,220	3,800	
Expenses.....	302	187,000	258,830			172,541	295,353	
Plans and specifications.....	302	181,575			221,170	1,014	175,000	
Construction of buildings.....	302		1,377,950		* 2,022,080		400,000	
Total, Howard University.....		1,294,075	2,578,450	456,947	4,107,650	1,121,775	2,269,000	

* Excess of credits, deduct.

* Excludes reappropriations shown in table 11.

* Excludes contract authorization shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplements				
FEDERAL SECURITY AGENCY—Continued								
Office of Education:								
Further development of vocational education	301	\$14,200,000	\$14,200,000		\$14,200,000	\$13,005,037	\$13,500,000	\$14,200,000
Promotion of vocational education in Hawaii	301	30,000	30,000		30,000	30,000	30,000	30,000
Promotion of vocational education in Puerto Rico	301	105,000	105,000		105,000	98,953	102,000	102,000
Further endowment of colleges of agriculture and the mechanic arts	301	2,480,000	2,480,000		2,480,000	2,480,000	2,480,000	2,480,000
Salaries and expenses	301		1,157,000	\$151,520	1,726,700		1,251,520	1,726,700
Salaries	301	448,395				394,238		
General expenses	301	39,650				20,972		
Library service and research	301	24,665				24,521		
Services for the blind	302	21,105				16,948		
Salaries and expenses, vocational education	301	420,723				408,346		
Food conservation	301		1,337,000	3,033			1,337,000	
Transferred from:								
Cooperation with the American Republics, Department of State	151					136,811		
Traveling expenses, Federal Security Agency	301					69,806	120,000	153,000
Printing and binding, Federal Security Agency	301					56,498	71,000	120,000
Emergency fund for the President, national defense	301					25		
Expenses, disposal agencies, War Assets Administration, allotment	610					75,000		
Working fund	254					1,593,671	213,100	40,467
Education and training, defense workers (national defense)	552					* 4,115,199		
Visual aids for war training (national defense)	552					203,669		
Salaries and expenses (national defense)	301	384,900				410,802	22,000	
Loans to students (national defense)	301					9		
Permanent appropriations:								
Colleges for agriculture and the mechanic arts	301	2,550,000	2,550,000		2,550,000	2,550,000	2,550,000	2,550,000
Promotion of vocational education, act of Feb. 23, 1917	301	7,000,000	7,000,000		7,000,000	7,019,140	7,000,000	7,000,000
Total, Office of Education		27,704,438	28,859,000	154,553	28,691,700	24,479,167	28,676,620	28,402,197
Office of Vocational Rehabilitation:								
Payments to States, Vocational Rehabilitation Act, as amended	203	11,705,400	11,747,800	2,996,000	19,710,000	10,763,784	14,561,600	19,631,000
General administrative expenses, Office of Vocational Rehabilitation	203	473,388	564,300	68,955	729,000	424,083	627,232	720,000
Transferred from:								
Traveling expenses, Federal Security Agency	203					54,443	26,833	27,000
Printing and binding, Federal Security Agency	203					5,037	71,393	84,000
Total, Office of Vocational Rehabilitation		12,178,788	12,312,100	3,064,955	20,439,000	11,247,347	15,287,658	20,462,000
Public Health Service:								
Control of venereal diseases	206	11,949,000	16,628,000	281,927	16,883,000	11,056,344	16,985,323	16,890,659
Control of venereal diseases (national defense)	206	5,291,000				5,442,337	104,663	
Control of tuberculosis	206	6,047,000	7,994,000	114,713	8,430,000	6,042,178	8,114,000	8,462,736
Assistance to States, general, Public Health Service	206	11,467,000	15,565,000		20,971,000	11,353,393	15,450,000	20,826,324
Control of communicable diseases	206	1,040,000	7,372,000	525,018	7,555,000	834,716	7,721,695	7,484,000
Interstate quarantine service	206					3,146		
Preventing the spread of epidemic diseases	206					24,507		
Industrial hygiene	206	145,280				134,767	22,200	
Health and sanitation activities, war and defense areas (national defense)	206	2,615,000				1,924,464	285,000	12,723
Control of malaria and diseases of tropical origin (national defense)	206	10,807,000				7,870,287	2,240,000	99,508
Hospital and construction activities	206		2,350,000		50,965,000	2,262,725	15,000,000	15,000,000
Hospital and medical care	206	20,184,500	20,354,900	2,032,100	20,250,000	16,659,400	22,845,000	20,141,581
Mental health activities	206				5,108,000			4,975,000
Working fund, Public Health Service	251					277,448	* 10,000	10,000
Working capital fund, narcotic hospitals	206					* 44,449	10,660	* 23,050
Working fund, Public Health Service, special fund	206					67,175		
Foreign quarantine service	206	1,806,700	1,985,900	248,000	2,491,700	1,645,428	2,201,688	2,416,600
Federal employee health services	206				901,000			834,000

* Excess of credits, deduct.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recommen- ded-1, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated* supplementals				
FEDERAL SECURITY AGENCY—Continued								
Public Health Service—Continued								
Operating expenses, National Institute of Health	206	\$2,866,000	\$5,966,948	\$287,703	\$9,126,000	\$2,545,549	\$6,396,602	\$9,248,000
Operating expenses, National Cancer Institute	206	548,700	1,772,000	98,881	7,169,000	482,241	1,627,227	6,722,000
Construction of research facilities	206				2,650,000			2,500,000
Pay, etc., commissioned officers	206	4,586,200	5,318,400		6,174,000	4,149,646	6,030,975	7,011,725
Training for nurses	206		16,300,000		4,834,000		15,035,178	4,911,197
Training for nurses, national defense	206	59,957,000				38,034,796	759,928	
Salaries and expenses	206	1,338,000	1,931,625	228,811	3,916,000	1,214,225	1,991,679	3,761,800
Salaries, Office of Surgeon General	206					25,489		
Miscellaneous and contingent expenses	206					40,349		
Development of health facilities	206	317,000	259,043			242,311	295,223	38,000
Office of international health relations	206		200,700	9,300	300,000		261,300	308,700
Philippine Islands	206	1,000,000				183,429	950,921	39,480
Office of Surgeon General:								
Salaries and expenses, vital statistics	206			82,089			932,089	51,411
Printing and binding, vital statistics	206						40,000	8,000
Penalty mail costs, vital statistics	206						65,000	
Service and supply fund	206	250,000				42,213		
Permanent appropriation: Operation of commissaries, Division of Mental Hygiene (special account)	206	54,143	64,000		68,000	49,461	60,000	60,000
United Nations Relief and Rehabilitation Administration, allotment	152					848,442	741,951	150,000
Transferred from:								
Community facilities, defense public works, Federal Works Agency	254					275,280		
Cooperation with the American Republics, Department of State	151					55,069		
Salaries and expenses, Philippine rehabilitation, Department of State	206						2,620,000	1,500,000
Medical and hospital service, penal institutions, Department of Justice	207					1,069,527	1,281,000	1,306,000
Printing and binding, Federal Security Agency	206					121,559	238,013	369,030
Salaries and expenses, Immigration and Naturalization Service	610					3,159		
Maritime training fund, War Shipping Administration	073					550,434	283,000	20,000
Traveling expenses, Federal Security Agency	206					626,495	1,584,440	1,362,600
Special and technical investigations, International Joint Commission, United States and Canada	154						65,000	86,122
Expenses, Division of Venereal Diseases	206					237,439		
Grants to States for public health work	206					124,965		
Emergency health and sanitation activities (national defense)	206					1,871,485		
Pay of personnel and maintenance of hospitals	206					1,361,164		
Expenses, Division of Mental Hygiene	206					146,113		
Salaries and expenses, National Institute of Health	206					235,915		
Expenses, States Relations Division	206					13,927		
Maintenance, National Cancer Institute	206					128,272		
Uniform allowances	206					37,500		
Expenses, disposal agencies, War Assets Administration, allotment	610					24,928		
Total, Public Health Service		142,359,523	104,162,516	3,908,542	167,791,700	118,032,223	119,495,480	136,584,146
Saint Elizabeths Hospital:								
Salaries and expenses	206	3,524,700	3,729,358		1,550,000	3,245,632	2,314,562	1,728,873
Building for storeroom, etc	206	681,665						90,000
Construction and equipment	206	1,900,000						
Continuous treatment building	206					900	10,704	
Transferred from:								
Printing and binding, Federal Security Agency	206					799		
Traveling expenses, Federal Security Agency	206					163		
Total, Saint Elizabeths Hospital		6,106,365	3,729,358		1,550,000	3,247,494	2,325,266	1,818,873

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Cob- No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
FEDERAL SECURITY AGENCY—Continued								
Social Security Administration:								
Children's Bureau:								
Salaries and expenses	203		\$35,816	\$510,400		\$428,275	\$504,473	
Salaries and expenses, maternal and child welfare, Social Security Act	206	\$125,000		1,016,500		831,432	1,012,589	
Grants to States under Social Security Act:								
Emergency maternity and infant care (national defense)	206			3,000,000		16,664,000	3,000,000	
Maternal and child health services	206	6,885,000		11,000,000		9,300,000	10,800,000	
Services for crippled children	206	4,597,500		7,500,000		6,900,000	7,400,000	
Child welfare services	203	2,617,500		3,500,000		3,000,000	3,800,000	
Transferred from Department of Labor:								
Contingent expenses	203					27,000	3,000	
Traveling expenses	203					109,000	27,250	
Printing and binding	203					108,000	27,308	
Penalty mail costs	203					6,050	2,025	
Salaries	203					16,000	700	
Salaries and expenses	203					3,000	225	
Salaries and expenses, child labor standards	203					2,000		
Working fund	203					* 2,580		
Total, Children's Bureau			14,525,000	35,816	26,526,900	37,392,177	26,577,470	
Grants to States for old-age assistance, aid to dependent children, and aid to the blind	203	\$441,000,000	481,000,000	121,966,000	625,000,000	\$121,195,790	605,966,000	
Salaries, Bureau of Public Assistance	203	945,000	965,000	134,000	1,270,000	919,242	1,093,618	
Grants to States for unemployment compensation administration	202	57,042,000	49,045,000	6,459,000	57,586,000	55,725,630	55,790,337	
Reconversion unemployment benefits for seamen	202				994,000		850,000	
Salaries, Bureau of Employment Security	202	748,174	900,000	125,000	1,154,000	733,683	1,140,000	
Salaries, Bureau of Old-Age and Survivors Insurance	201	20,756,825			762,000	20,771,010	42,419	
Salaries, consolidated operations	205	3,503,200	3,448,162	466,700	3,794,000	3,407,998	3,790,000	
Miscellaneous expenses, Social Security Administration	205	2,867,500	2,972,000		2,756,500	2,830,740	2,890,000	
Transferred from:								
Printing and binding, Federal Security Agency	205					597,241	710,000	
Traveling expenses, Federal Security Agency	205					707,977	890,000	
Working fund	503					435,460	38,136	
Working fund, special fund	205					6,082	2,618	
Total, Social Security Administration		526,862,699	555,855,162	129,186,516	720,843,400	507,330,853	709,727,216	
Total, Social Security Administration								
Total, Social Security Administration		526,862,699	555,855,162	129,186,516	720,843,400	507,330,853	709,727,216	
Office of the Administrator:								
Salaries: Office of the Administrator	610	190,800	195,659	23,500	375,000	188,714	372,000	
Salaries and expenses, Office of Community War Services	208	512,900	30,000			582,119	7,500	
Salaries, Division of Personnel Management	610	112,000	126,000	17,900	170,000	112,675	141,929	
Salaries, Division of Service Operations	610	270,709	273,617	39,000	343,500	257,671	342,700	
Salaries, Office of General Counsel	610	638,000	615,765	85,500	525,650	631,305	554,150	
Miscellaneous expenses	610	69,000	70,000		70,000	87,534	102,000	
Traveling expenses	610	2,168,550	2,555,100		3,227,500	19,917	40,651	
Printing and binding	610	891,400	950,000		1,676,000	8,887	13,200	
Penalty mail costs	610	470,934	400,000		692,000	333,667	374,841	
Civilian war benefits	202		158,000				158,000	
Civilian war assistance	203		4,750,000		1,000,000		3,550,000	
Expenses, temporary aid to enemy aliens and other restricted persons	203	61,000				1,217,679	100,652	
Transferred from:								
Salaries and expenses, Office of Emergency Management	610					9		
Cooperation with the American Republics, Department of State	151						422,002	
General administration, War Manpower Procurement and Assignment Service	552					122,533	12,420	
Salaries and expenses, War Assets Administration, special account	610					760,299	971,000	
Total, Office of the Administrator								
Total, Office of the Administrator								
Total, Office of the Administrator								

* Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
FEDERAL SECURITY AGENCY—Continued								
Office of the Administrator—Continued								
Defense aid (lend-lease), allotment.....	053				\$31,755			
Emergency fund for the President, national defense, allotment.....	610				1,971,024	\$342,300	\$46,237	
Working fund.....	301				43,999			
National Youth Administration:								
Expenses of liquidation, Federal Security Agency.....	203				2,439			
Expenses of liquidation, War Manpower Commission.....	203				1,654			
Youth work and student aid.....	203				* 87			
Salaries and expenses.....	203				* 254			
Total, Office of the Administrator.....		\$5,394,284	\$10,130,141	\$165,600	\$8,079,650	6,373,559	7,805,554	
Miscellaneous:								
Claims, judgments, and private relief acts.....	610	1,589			4,030			
Total.....		749,668,216	735,282,527	140,786,278	969,796,600	694,674,066	907,777,471	
Anticipated supplemental appropriations not itemized above:								
Office of Education: Further development of vocational education.....	301				7,000,000		7,000,000	
Public Health Service:								
Mental health activities.....	206		500,000			400,000	100,000	
Operating expenses, National Institute of Health.....	206		1,000,000			900,000	100,000	
Operating expenses, National Cancer Institute.....	206		500,000			400,000	100,000	
Social Security Administration:								
Salaries, Bureau of Public Assistance.....	203		102,000			98,000	4,000	
Salaries, Bureau of Old-Age and Survivors Insurance.....	201		1,013,000			1,000,000	13,000	
Miscellaneous expenses.....	205		215,000			175,000	38,000	
Reconversion unemployment benefits for seamen.....	202		1,000,000			800,000	200,000	
Office of Administrator: Travel and printing.....	610		370,800			270,000	100,800	
Additional appropriations required by proposed extensions of existing legislation:								
Office of Administrator: Civilian war benefits.....	202				139,000		138,000	
Additional appropriations required by proposed new legislation:								
Public Health Service: Antibiotics control.....	200				250,000		242,000	
Social Security Administration: Public assistance grants.....	200				73,500,000		73,500,000	
Total, Federal Security Agency.....		749,668,216	735,282,527	145,485,078	1,050,685,600	694,674,066	911,820,471	

* Excess of credit, deduct.

? See pt. II, Detailed estimates of appropriations and other authorization, for further detail on appropriations listed above.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
FEDERAL WORKS AGENCY								
Office of the Administrator:								
Salaries and expenses	610	\$307,181	\$300,000	\$33,817	\$380,000	\$293,628	\$331,000	\$381,000
Liquidation of Public Works Administration	204	(*)	(*)		(*)	4,219,778	8,285,000	6,000,000
Penalty mail cost	610	25,767	25,000		33,000	20,765	43,600	31,300
Payment of tort claims	610			20,000	20,000		20,000	20,000
Work Projects Administration:								
Expenses of liquidation	204					5,360		
Emergency relief, Work Projects Administration	204					* 9,757		
Working fund, revolving fund	204					5,524		
Working fund	204					* 269		
Transferred from: Salaries and expenses, War Assets Administration, special fund	610						356,000	144,000
Work relief in Puerto Rico and the Virgin Islands	204					5,126		
Working fund, administrative office	610					5,528		
Permanent appropriation: Payments from proceeds of sales, motor-propelled vehicles, etc. (special account)	254	28,662				7,276	21,386	
Total, Office of the Administrator		361,610	325,000	53,817	433,000	4,552,959	9,056,986	6,576,300
Public Buildings Administration:								
General administrative expenses	610	1,537,080	1,959,000	218,000	2,209,000	1,520,308	2,158,000	2,191,000
Repair, preservation, and equipment, public buildings outside the District of Columbia	610	6,000,000	8,300,000		10,000,000	4,325,871	9,920,000	9,920,000
Salaries and expenses, public buildings and grounds in the District of Columbia and adjacent area	610	31,647,490	27,463,000	6,306,000	31,779,000	31,399,251	33,500,000	31,917,000
Salaries and expenses, public buildings and grounds outside the District of Columbia	610	13,997,130	17,073,285	1,573,600	23,580,000	14,389,161	18,510,000	22,924,000
Return of departmental functions to the seat of government	610	495,020			900,000	3,281	450,000	841,720
Veterans decentralization allowances	104		57,000				40,000	15,000
West central heating plant	610	(-)	2,600,000		1,250,000	503,808	3,000,000	3,000,000
Hospital Center, District of Columbia	206				2,750,000			2,750,000
National Institute of Mental Health	206				850,000			600,000
Geophysical Institute, Alaska	304				* 100,000			100,000
Construction services, Public Buildings Administration	610					64,758	* 171,557	* 100,000
Working capital fund	610	50,000				14,688	* 5,000	* 15,813
Acquisition of additional land in the District of Columbia	610						1,990,000	
Federal office building, Nashville, Tenn.	610	5,575,000				5,597	1,200,000	3,600,000
Rented buildings, repairs, alterations, maintenance, and operation	610					4,441		
Acquisition of site and building, Baltimore parcel post station, Baltimore, Md.	610					74	136,197	
Expenses, disposal agencies, War Assets Administration, allotment	610					157,933		
Emergency fund for the President, national defense, allotment	610					24,890	50,000	35,300
Outside professional services	610					2,385	2,000	2,000
Emergency safeguarding of public buildings and property (national defense)	610					421,471	19,450	
Advance studies for Federal building construction	610					31,413	50,000	10,900
Public buildings, construction and rent:								
Emergency construction of public buildings:								
Act of Aug. 12, 1935	610					687		
Act of June 22, 1936	610					395		
National Industrial Recovery, Public Works Administration, allotment	204					603		
Working fund, Public Buildings Administration	254					4,464,069	1,110,233	2,430,000
Public Buildings, District of Columbia:								
Site for and construction of general office buildings in or near District of Columbia	610					1,463,765	600,000	200,000
War Department buildings	610					3,436	200,000	50,000
General Accounting Office Building	610					11,488	175,000	81,000
Federal office buildings Nos. 2 and 3	610					79,128	140,000	23,000
Department of Commerce Building	610					962		
Social Security Board and Railroad Retirement Board buildings	610					1,100	3,000	
Construction of temporary office buildings	610					3,468		

* Excess of credits, deduct.

• Excludes reappropriations shown in table 11.

• Excludes contract authorizations shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
FEDERAL WORKS AGENCY—Continued								
Public Buildings Administration—Continued								
Construction of public buildings, act of Aug. 25, 1937.....	610				\$1,263,796	\$1,500,000	\$400,000	
Construction, purchase, remodeling, and designing buildings outside the District of Columbia, act of June 14, 1946.....	610					5,300,000	5,000,000	
Transferred from:								
Construction and equipment, Saint Elizabeths Hospital, Federal Security Agency.....	206				52,552	250,000	1,250,000	
Building for storeroom, etc., Saint Elizabeths Hospital, Federal Security Agency.....	206				\$1,855	250,000	1,000,000	
Saint Elizabeths Hospital, Federal Security Agency.....	206					70,000	5,000	
Materials, testing laboratory and equipment, National Bureau of Standards.....	610				35			
National Industrial Recovery, Public Works Adminis- tration, Office of Administrator of Civil Aeronautics.....	454				1,502			
Pay of personnel and maintenance of hospitals, Public Health Service.....	206				45,901			
Emergency health and sanitation activities, Public Health Service, national defense.....	206				1,526			
Public Works Administration, act of 1938, Civil Aero- nautics.....	454				1,016			
Salaries and expenses, Veterans' Administration.....	104				2,768,364	6,000,000	550,000	
Total, Public Buildings Administration.....		\$9,301,700	\$7,452,284	\$8,097,000	\$73,418,000	63,075,378	88,800,107	
Public Roads Administration:								
Federal-aid highway system.....	453	25,000,000	50,000,000	10,288,854	29,301,606	50,209,333	32,288,854	
Federal-aid secondary or feeder roads.....	453	5,000,000	20,000,000	3,000,000	5,203,830	13,619,134	10,600,000	
Flechet strips (national defense).....	454				287,217	581,689		
Elimination of grade crossings.....	453	6,000,000	25,000,000	5,000,000	5,323,820	14,265,875	22,000,000	
Federal-aid postwar highways.....	453	25,000,000	150,000,000	279,000,000	4,618,858	139,686,790	309,000,000	
Mount Vernon Memorial Highway.....	453					64,544		
Public lands highways.....	453			3,000,000	23,676	263,164	2,000,000	
Strategic highway net (work (national defense).....	453	10,000,000	10,515,637		8,346,707	10,296,120	6,000,000	
Access roads (national defense).....	453	35,000,000	7,323,155		18,169,340	22,583,212	2,749,901	
Surveys and plans (national defense).....	453	6,000,000	3,000,000		1,073,738	5,117,089	3,000,000	
Inter-American Highway.....	151	1,000,000	5,000,000		1,159,055	3,226,622	2,000,000	
War and emergency damage, Territory of Hawaii.....	254		8,000,000	(*)		3,000,000	5,000,000	
Inter-American Highway (Costa Rica).....	151				1,253,814	318,933		
Emergency funds, dams and bridges.....	453		(*)					
Emergency fund for the President, national defense, allotment.....	453				1,509,356	1,602,338		
Defense aid, services and expenses, allotment.....	053				43,203			
Public Works Administration, allotment.....	453				3,189			
Highway grade-crossing elimination, etc., emergency relief, act of Apr. 8, 1935.....	453				225,895	1,855,580	800,000	
Highway funds, emergency expenditures, National Indus- trial Recovery Act of Apr. 8, 1935.....	453				48,066	12,958		
National Industrial Recovery, Public Works Administration emergency expenditures, allotment.....	453				1,436,175	1,585,342		
Payment of claims, sec. 10, Defense Highway Act of 1941, as amended.....	453	2,447,771			1,466,022	1,193,863		
Highway funds, emergency expenditures, National Indus- trial Recovery Act of June 16, 1933.....	453				4,270	54,686		
Flood relief, Missouri, Mississippi, Louisiana, and Arkansas for restoration of roads and bridges.....	453					115,390		
Working fund:								
1946.....	052				* 2,071,581			
1947 and 1948.....	453					5,141,181	5,170,000	
Transferred from: Salaries and expenses, Philippine reha- bilitation, Department of State.....	155					5,000,000	10,000,000	
Working fund, Agriculture, forest roads and trails, forest highways.....	453				119,925			
Working fund, Interior, National Parks, roads and trails, emergency construction.....	453				817			
Working fund, War, national defense.....	051				* 005			
Special account: Working fund.....	453				* 165,469			
Total, Public Roads Administration.....		116,447,771	275,838,792	300,288,854	77,487,014	279,793,863	410,008,755	

* Excess of credits, deduct.

† Excludes contract authorizations shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
FEDERAL WORKS AGENCY—Continued								
Bureau of Community Facilities:								
Community facilities, defense public works.....	254	\$20,000,000			\$54,619,784	\$12,000,000	\$8,070,000	
Public works advance planning.....	254	65,000,000			13,627,928	33,900,000	17,100,000	
Virgin Islands public works.....	254	1,396,210	\$993,795		\$3,006,205	2,000,000	2,100,000	
War public works (community facilities) liquidation.....	254		(b)	550,000		900,000	600,000	
Maintenance and operation of schools.....	301					4,000,000	3,000,000	
Veterans' educational facilities.....	104		75,000,000			40,000,000	25,000,000	
Emergency relief for the Territory of Hawaii.....	254		1,300,000			800,000	450,000	
Special account: War public works (community facilities).....	254					* 729,045	* 1,100,000	
Total, Bureau of Community Facilities.....		86,396,210	77,293,795	3,550,205	68,328,685	92,600,000	55,220,000	
Miscellaneous: Claims and judgments.....	640	277,765			93,500			
Total¹.....		250,755,056	410,909,872	8,151,417	377,696,659	467,898,172	560,605,162	
Anticipated supplemental appropriations not itemized above:								
Bureau of Community Facilities: Veterans' educational facilities.....	104				25,000,000		25,000,000	
Total, Federal Works Agency.....		250,755,056	410,909,872	8,151,417	402,696,659	467,898,172	585,605,162	

* Excess of credits, deduct.

¹ Excludes reappropriations shown in table 11.

² See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF AGRICULTURE								
Office of the Secretary:								
Salaries and expenses	351	\$1,654,000	\$1,838,500	\$210,000	\$2,150,000	\$1,800,730	\$2,107,560	\$2,227,560
Penalty mail costs	351	3,238,710	3,186,000		3,686,000	2,805,642	3,050,000	3,500,000
Working capital fund	351					48,908		
Emergency fund for the President, national defense	351						109,641	
Working fund	104					* 5,500		
Total, Office of the Secretary		4,892,710	5,024,500	210,000	5,836,000	4,649,780	5,266,601	5,727,560
Research and Marketing Act of 1916	351				19,000,000			18,000,000
Office of the Solicitor:								
Salaries and expenses	351	2,102,000	2,214,000	265,000	2,525,000	2,217,087	2,586,600	2,636,000
Working fund	352					2,065	* 1,475	1,475
Total, Office of the Solicitor		2,102,000	2,214,000	265,000	2,525,000	2,219,152	2,588,075	2,637,475
Office of Information:								
Salaries and expenses	351	525,000	578,500	70,000	700,000	796,697	671,269	708,975
Printing and binding	351	1,000,000	1,308,500		1,607,000	1,265,027	1,586,100	1,875,000
Working fund	351					* 25,134	22,067	10,000
Total, Office of Information		1,525,000	1,888,000	70,000	2,307,000	2,036,590	2,279,427	2,593,975
Library: Salaries and expenses	351	551,900	552,000	66,000	690,000	540,582	645,969	660,000
Bureau of Agricultural Economics:								
Salaries and expenses	351	4,157,000	4,295,457	490,000	4,869,000	4,516,137	4,853,000	4,850,000
Working fund	503					* 10,518	91,733	
Working fund, Emergency Management	354					* 76		
Total, Bureau of Agricultural Economics		4,157,000	4,295,457	490,000	4,869,000	4,505,543	4,945,353	4,850,000
Office of Foreign Agricultural Relations:								
Salaries and expenses	351	585,000	650,000	78,000	728,000	576,862	725,000	725,000
Transferred from: Cultural relations with China and the neighboring countries of the Near East and Africa	151						133,757	
Total, Office of Foreign Agricultural Relations		585,000	650,000	78,000	728,000	576,862	858,757	725,000
Extension Service:								
Payment to States, Hawaii, Alaska, and Puerto Rico for cooperative agricultural extension work	351	18,698,950	22,698,950		22,832,950	18,442,983	22,660,000	22,770,000
Salaries and expenses, administration and coordination of extension work	351	757,900	776,900	46,000	827,200	753,546	829,300	822,000
Working fund	151					* 13,281	5,234	
Permanent appropriation: Cooperative agricultural extension work	351	4,704,710	4,704,710		4,704,710	4,704,205	4,704,710	4,704,710
Working fund	351					651		
Total, Extension Service		24,161,560	28,180,560	46,000	28,364,860	23,888,104	28,199,244	28,296,710
Agricultural Research Administration:								
Office of Administrator:								
Salaries and expenses	351	325,200	480,500	43,000	481,500	219,254	515,000	470,000
Working fund	051					* 27,297	75	
Beltsville Research Center	351					55,825		
Special research fund	351	1,208,000	1,193,000	110,000	1,303,000	1,198,966	1,290,000	1,290,000
Research on strategic and critical materials	053				340,000			340,000

* Excess of credits, deduct.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS				EXPENDITURES		
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF AGRICULTURE—Continued								
Agricultural Research Administration—Continued								
Office of Experiment Stations:								
Payments to States, Hawaii, Alaska, and Puerto Rico,								
agricultural experiment stations.....	351	\$7,206,208	\$7,206,208		\$7,206,208	\$7,194,637	\$7,194,000	\$7,500,000
Salaries and expenses.....	351	282,975	343,200	\$28,000	325,700	277,708	370,000	324,000
Working fund.....	351						3,200	
Total, Office of Experiment Stations.....		7,489,183	7,549,408	28,000	7,531,908	7,472,345	7,567,200	7,824,000
Bureau of Animal Industry:								
Salaries and expenses.....	351	18,010,900	19,326,900	1,579,000	21,920,500	8,014,094	20,930,000	21,820,000
Marketing agreements, hog cholera virus and serum.....	351					37,500	42,500	42,800
Eradication of foot-and-mouth and other contagious diseases of animals and poultry.....	351	(b)	(b)		100,000			
Working fund.....	051						a 265	675
Total, Bureau of Animal Industry.....		18,010,900	19,326,900	1,579,000	22,020,500	8,051,594	20,972,235	21,863,475
Bureau of Dairy Industry: Salaries and expenses.....								
	351	842,100	991,012	102,800	1,136,000	839,841	1,090,000	1,130,000
Bureau of Plant Industry, Soils, and Agricultural Engineering:								
Salaries and expenses.....	351	5,826,200	6,885,100	654,000	8,608,000	5,778,744	7,475,000	8,473,000
Rubber investigations.....	351					12,625		
Working fund.....	351						1,818	
Total, Bureau of Plant Industry, Soils, and Agricultural Engineering.....		5,826,200	6,885,100	654,000	8,608,000	5,791,369	7,476,818	8,473,000
Bureau of Entomology and Plant Quarantine:								
Salaries and expenses.....	351	6,586,700	7,295,100	748,000	8,617,000	6,325,544	7,900,000	8,580,000
Working fund, Emergency Management.....	351					3	77,200	36,800
Total, Bureau of Entomology and Plant Quarantine.....		6,586,700	7,295,100	748,000	8,617,000	6,325,547	8,067,200	8,616,800
Control of emergency outbreaks of insect pests and plant diseases.....								
	351	2,700,000	2,800,000		2,800,000	2,698,416	2,790,000	2,790,000
Bureau of Agricultural and Industrial Chemistry:								
Salaries and expenses.....	351	5,036,500	5,051,500	536,000	5,664,050	4,687,429	5,540,000	5,590,000
Transferred from: Synthetic liquid fuels, Bureau of Mines.....	403					175,321	84,600	75,200
Working fund.....	051						488	
Total, Bureau of Agricultural and Industrial Chemistry.....		5,036,500	5,051,500	536,000	5,664,050	4,862,750	5,625,088	5,665,200
Bureau of Human Nutrition and Home Economics: Salaries and expenses.....								
	351	923,000	917,000	90,000	1,045,000	841,566	975,000	1,050,000
Transferred from: Removal and reestablishment of Arlington Farm, Va.....	351					* 2		
Total, Agricultural Research Administration.....		48,947,783	52,489,520	3,890,800	59,555,958	38,330,207	56,368,616	59,212,475
White pine blister rust control.....	402	3,193,867	6,000,000		4,000,000	2,519,317	5,300,000	3,375,000
Forest Service:								
Salaries and expenses.....	402	26,916,000	27,343,000	6,782,000	31,394,000	26,257,264	33,840,000	30,620,000
Forest-fire cooperation.....	402	7,340,000	8,300,000		9,000,000	6,538,384	8,000,000	8,700,000
Farm and other private forestry cooperation.....	402	768,500	771,500	38,000	809,500	709,122	808,000	808,000
Acquisition of lands for national forests.....	402				1,000,000	5,813	1,200,000	1,500,000
Acquisition of lands from forest receipts (receipt limitation).....	402		142,000		142,000		50,000	130,000
Acquisition of lands for protection of watersheds of navigable streams.....	402					721		
Working fund.....	503					963,735	472,345	143,000

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF AGRICULTURE—Continued								
Forest Service—Continued								
Permanent appropriations:								
Payments to States and Territories from the national forests fund (special account)	402	\$4,003,031	\$3,425,000	\$3,950,000	\$4,003,031	\$3,425,000	\$3,950,000	
Payment to school funds, Arizona and New Mexico (indefinite)	402	35,809	39,000	39,000	35,809	39,000	39,000	
Roads and trails for States, national forests fund (special account)	453	1,601,213	1,570,000	1,580,000	1,870,477	1,400,000	1,500,000	
Total, Forest Service		40,664,553	44,390,500	\$8,820,000	47,914,500	40,384,356	49,234,345	
Forest roads and trails	453	10,398,778	26,214,222	23,800,000	7,670,439	25,000,000	25,000,000	
Emergency rubber project	354	(²)			3,799,674	500,000		
Food control, general	354		2,100,000	500,000	592,182	3,500,000	2,500,000	
Soil Conservation Service:								
Salaries and expenses	354	34,503,500	40,578,000	44,890,000	33,736,741	44,918,000	44,720,000	
Transferred from:								
Special and technical investigations, International Joint Commission, United States and Great Britain	154				1,692	1,900	1,900	
Work Projects Administration, emergency relief, Federal construction projects	204				59			
Working fund	053				27,977	36,200	10,812	
Total, Soil Conservation Service		34,503,500	40,578,000	44,860,000	33,710,397	44,956,100	44,732,712	
Land utilization and retirement of submarginal land								
Permanent appropriations, special accounts:								
Payments to counties from submarginal land program	354	150,044	156,000	156,000	274,153	156,000	156,000	
Excess payments, submarginal land program	354	622			736			
Water conservation and utilization projects.	354	1,165,066	700,000		647,566	750,000	1,200,000	
Production and Marketing Administration:								
Conservation and use of agricultural land resources	353	\$342,658,000	\$271,746,000	\$201,720,000	273,888,847	315,000,000	270,000,000	
Administrative expenses, conservation and use of agricultural land resources	353				17,342			
Parity payments	353				2,967	12,829		
Administrative expenses, sec. 392, Agricultural Adjustment Act of 1938	353				11,248,627	12,991,987	13,068,687	
Local administration, sec. 388, Agricultural Adjustment Act of 1938	353				25,768,745	23,502,414	27,700,414	
Salaries and expenses, Agricultural Adjustment Administration, sec. 12 (a), act of May 12, 1933	353				6,802			
Administration of Price Adjustment Act of 1938	353				3,151			
Payments for agricultural adjustment	353				387			
Permanent appropriation—Advances by Secretary of the Treasury under sec. 12 (b), act of May 12, 1933	353				4,186			
Administration of the Sugar Act of 1937	353	48,446,000	53,500,000	55,000,000	53,616,354	52,000,000	53,000,000	
Permanent appropriation—Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935	353	114,274,626	\$118,652,638	148,000,000	74,666,908	80,000,000	66,000,000	
Exportation and domestic consumption of agricultural commodities (feet-on price adjustment)	353				231			
National School Lunch Act	203			75,000,000		72,700,000	72,700,000	
Salaries and expenses, marketing services	354	7,385,160	9,856,072	1,043,000	10,493,000	10,671,500	10,375,000	
Transferred from:								
Quarter-master Service, ARMY	051				4,247	6,500	7,000	
Salaries and expenses, War Assets Administration, special fund	610					295,000	129,000	
Salaries and expenses, War Food Administration	351	14,986,472			5,513,542	750,000	20,000	
Emergency fund for the President, national defense, allotment to Agriculture, War Food Administration	354				21			
Supply and distribution of farm labor	351	25,000,000	12,000,000		25,007,598	23,700,000	3,000,000	

¹ Excess of credits, deduct.
² Excludes reappropriations shown in table 11.
³ Excludes \$100,000,000 authorized to be transferred from sec. 32.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF AGRICULTURE—Continued								
Production and Marketing Administration—Continued								
Reserve for postwar price support of agriculture ¹	352				\$500,000,000			
Transferred from: Community facilities, defense public works, Federal Works Agency	254				27,223	\$129		
Emergency supplies for Territories and possessions (national defense)	610				* 3,343,449	* 362,403		
Foreign war relief (national defense), allotment to Agriculture	152				265,724			
Salaries and expenses, foreign food program	151				43,604	11,500		
Working fund	351				169,175	257,444	\$30,000	
Total, Production and Marketing Administration ²		\$552,750,198	\$465,154,710	\$1,043,000	\$490,213,000	591,537,200	521,070,101	
Defense aid (lend-lease)	053				1,003,145,922	5,000,000	30,000	
United Nations Relief and Rehabilitation Administration	152				413,416,710	519,000,000	57,000,000	
Farmers' Home Administration:								
Farmers' Home Administration	352			170,000,000			148,700,000	
Loans, grants, and rural rehabilitation	352	* 25,657,264	24,000,000	2,500,000	25,267,241	25,850,000	1,950,000	
Farm tenancy:								
Salaries and expenses	352	2,865,000	2,804,000	325,000	2,762,922	3,000,000	275,000	
Farmers' crop production and harvesting loans	352		5,000,000		* 1,872	9,300,000	825,000	
Farm Security Administration:								
Liquidation and management of resettlement projects	352				491			
Development of water facilities, arid, and semiarid areas	352	1,350,000	1,750,000	1,750,000	1,188,794	1,800,000	1,750,000	
Loans and grants to farmers, flood and windstorm damage	352				5,547			
Loans and grants to farmers, 1945 flood damage	352	(*)			539,904			
Construction, water conservation and utilization projects, allotment to Agriculture, reimbursable	354				178,330			
Emergency fund for the President, defense housing, temporary shelter (national defense) allotment	251				* 6			
Working fund	351					1,152		
Total, Farmers' Home Administration		29,772,264	33,554,000	2,825,000	171,750,000	39,951,152	153,560,000	
Rural Electrification Administration:								
Salaries and expenses	352	4,340,000	5,000,000	550,000	5,600,000	4,142,059	5,600,000	
Loans and purchase of property	352				25,000,000	7,059,188	19,800,000	
Total, Rural Electrification Administration		4,340,000	5,000,000	550,000	30,600,000	11,201,247	25,400,000	
Farm Credit Administration:								
Salaries and expenses	352	592,800	544,000	40,000	4,856,343	764,000	569,000	
Agricultural marketing revolving fund	352				* 98,455	* 1,256,250	* 215,760	
Transferred from: Salaries and expenses, War Assets Administration, special fund	610					1,756,000	2,851,000	
Administrative expenses and refunds (special account)	352	2,327,372	2,680,090		2,781,000	2,680,000	2,781,000	
Permanent appropriation (special account): Supervisory expense funds, Regional Agricultural Credit Corporations	352	41,697	26,333			36,964	34,895	
Special deposit account: Regional Agricultural Credit Corporations, emergency expenditures (Reconstruction Finance Corporation)	352					7,925,357		
Working fund	610					* 19,558		
Total, Farm Credit Administration		2,961,869	3,250,423	40,000	3,342,000	3,929,177	5,985,240	

* Excess of credits, deduct.

¹ Excludes reappropriations shown in table 11.² See below under Government corporations and credit agencies for Federal Crop Insurance Corporation.³ Transferred from defense aid (lend-lease) funds pursuant to "First Supplemental Surplus Appropriation Rescission Act, 1946, approved Feb. 18, 1946.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF AGRICULTURE—Continued								
Miscellaneous:								
Emergency fund for the President, national defense, allotment to Agriculture.....	351				\$87,511			
Transferred from:								
Cooperation with the American Republics, Department of State.....	151				912,373	\$968,185	\$1,660,491	
Expenses, disposal agencies, War Assets Administration.....	610				467,390			
Expenses, disposal agencies, Surplus Property Administration, Office of War Mobilization and Reconversion.....	610				346,700			
Cultural relations with China and the neighboring countries and countries of the Near East and Africa.....	151				20,037			
Permanent appropriation: Payment from proceeds of sales, etc., motor-propelled vehicles, etc., Department of Agriculture (special account).....	351	\$257,122			49,243			
Claims, judgments, and private relief acts.....	351	96,898			15,813			
Working fund, general.....	351				278,938			
Working fund, Emergency Management.....	351				* 168			
Total, miscellaneous.....		357,020			2,177,837	968,185	1,660,491	
Total.....		768,412,064	\$723,844,892	\$20,644,800	\$944,241,318	2,624,341,318	1,434,780,651	
Anticipated supplemental appropriations not itemized above:								
Forest Service: Salaries and expenses.....	402				3,500,000		3,500,000	
Total, Department of Agriculture.....		768,412,064	723,844,892	20,644,800	947,741,318	2,624,341,318	1,434,780,651	

* Excess of credits, deduct.

† See pt. 11, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF COMMERCE								
Office of the Secretary:								
Salaries and expenses.....	610	\$816,725	\$925,000	\$122,000	\$1,335,000	\$790,809	\$1,000,000	\$1,270,000
Contingent expenses.....	610					11,610		
Traveling expenses.....	610					* 175		
Printing and binding.....	610	865,000	1,110,000		1,620,000	594,238	1,000,000	1,400,000
Technical and scientific services.....	503	700,600	3,800,000		3,400,000	175,048	2,909,000	2,300,000
Salaries and expenses, National Inventors' Council Service staff (national defense).....	503	75,000				56,027		
Salaries and expenses, Production, research, and development functions.....	503					13,969		
Working capital fund.....	610				100,000	49,747		100,000
Penalty mail costs.....	610	485,000	600,000		750,000	263,731	373,000	664,000
Transferred from: Cooperation with the American Republics, Department of State.....	151					835,684	803,420	1,158,603
Emergency fund for the President, national defense, allotment.....	610					656,102		
Defense aid, administrative expenses, allotment.....	053					537		
Working fund.....	603					* 807		
Permanent appropriation: Payment from proceeds of sales, motor-propelled vehicles, etc. (special account).....	610	5,000					5,000	
Total, Office of the Secretary.....		2,946,725	6,435,000	122,000	7,205,000	3,446,320	6,090,420	6,892,603
Bureau of the Census:								
Salaries and expenses, Social Security Act.....	205	145,000	150,000		107,000	121,352	155,000	112,000
Salaries and expenses.....	304	8,545,000	12,000,000			7,921,865	10,700,000	935,498
Census of agriculture.....	351					5,285,438	1,600,000	51,752
Current census statistics.....	304				11,500,000			10,400,000
Seventeenth decennial census.....	304				237,000			230,000
Census of religious bodies.....	304				431,000			425,000
Census of manufactures.....	503				5,000,000			2,900,000
Census of electrical industries.....	503				130,000			60,000
General administration.....	304				1,800,000			1,350,000
Foreign trade statistics.....	503					79,300		
Customs statistics.....	503					* 10,662		
Emergency fund for the President, national defense, allotment.....	304						54,446	
Working fund.....	304					211,772	11,024	
Total, Bureau of the Census.....		8,693,000	12,150,000		19,205,000	13,609,265	12,520,470	16,464,250
Office of Surplus Property:								
Federal property utilization program.....	610					1,411,645		
Emergency fund for the President, national defense, allotment.....	610					4,012		
Expenses, disposal agencies, Surplus Property Administration, Office of War Mobilization and Reconversion, allotment.....	610					5,743,345		
Total, Office of Surplus Property.....						7,159,002		
Civil Aeronautics Administration:								
General administration.....	454	3,437,000	4,353,102	377,770		3,685,280	4,786,000	246,000
Salaries and expenses.....	454				74,700,000			66,362,000
Establishment of air-navigation facilities.....	454	* 13,212,000	* 19,622,200		* 25,194,000	6,855,908	16,560,000	21,862,000
Maintenance and operation of air-navigation facilities.....	454	30,042,127	36,544,418	3,661,782		28,020,482	38,470,000	4,793,000
Maintenance and operation of foreign air-navigation facilities (Executive Order 9709).....	454		2,500,000				1,350,000	1,000,000
Salaries and expenses, Civil Aeronautics Administration.....	454					144		
Technical development.....	454	892,000	* 875,000	48,000	1,600,000	722,835	928,000	1,457,000
Enforcement of safety regulations.....	455	4,250,000	7,075,000	836,000		3,809,016	7,761,000	486,000
Civilian pilot training (national defense).....	454					16,318	275,000	
Expenses, disposal agencies, War Assets Administration, allotment.....	610					94,860		
Transferred from: Salaries and expenses, War Assets Administration, special fund.....	610						335,000	197,000

* Excess of credits, deduct.

* Excludes reappropriations shown in table II.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF COMMERCE—Continued								
Civil Aeronautics Administration—Continued								
Airport advisory service.....	454	\$333,000	\$250,000	\$25,440	.....	\$278,550	\$286,000	\$16,000
Maintenance and operation of aircraft.....	454	996,705	1,593,000	46,418	.....	672,118	1,690,000	210,000
Maintenance and operation, Washington National Airport.....	454	714,000	750,000	64,251	\$968,000	642,416	773,000	955,000
Preliminary planning and surveys, Federal Airport Act.....	454	.....	2,975,000	.....	.....	.....	2,700,000	255,000
Federal-aid airport program, Federal Airport Act.....	454	.....	45,000,000	.....	.....	.....	4,000,000	30,020,000
Development of landing areas for national defense.....	454	(*)	(*)	.....	.....	17,783,718	8,974,000	1,080,000
Construction, Washington National Airport.....	454	5,340,000	.....	.....	.....	177,000	5,163,000	.....
Construction of cafeteria, Washington National Airport.....	454	156,900	.....	.....	.....	156,000	.....	.....
Expenses of legislation, war training.....	053	.....	.....	.....	.....	18,936	5,000	.....
Emergency fund for the President, national defense, allotment.....	454	.....	.....	.....	.....	14,523	.....	.....
Transferred from: Philippine rehabilitation, Department of State.....	155	.....	.....	.....	.....	.....	800,000	1,648,200
Development of civil landing areas.....	454	.....	.....	.....	.....	2,400,536	5,500,000	1,000,000
Working fund.....	051	.....	.....	.....	.....	6,428,802	3,731,600	3,046,000
Special accounts:								
Transferred from: Operation, maintenance, etc., national defense housing, Federal Public Housing Authority.....	251	.....	.....	.....	.....	58	.....	.....
Working fund.....	454	.....	.....	.....	.....	* 1,795	.....	.....
Total, Civil Aeronautics Administration.....		59,572,832	121,537,720	5,059,664	102,462,000	71,865,705	104,087,600	134,633,200
Civil Aeronautics Board:								
Salaries and expenses.....	455	1,810,000	2,300,000	200,578	3,340,000	1,667,388	2,445,583	3,273,000
Printing and binding.....	455	25,000	32,000	.....	40,000	21,783	28,800	35,000
Transferred from: Cooperation with the American Republics, Department of State.....	151	.....	.....	.....	.....	* 25	.....	.....
Total, Civil Aeronautics Board.....		1,835,000	2,332,000	200,578	3,380,000	1,689,146	2,474,383	3,308,000
Coast and Geodetic Survey:								
Aeronautical charts.....	456	.....	.....	.....	.....	269,170	.....	.....
Salaries and expenses, departmental.....	456	2,644,000	3,014,000	438,440	3,965,000	1,983,306	3,197,000	3,865,000
Salaries.....	456	.....	.....	.....	.....	63,838	.....	.....
Office expenses.....	456	.....	.....	.....	.....	132,181	.....	.....
Salaries and expenses, field.....	456	3,552,000	4,800,000	223,620	5,885,000	1,904,026	4,499,970	5,750,000
Coastal surveys.....	456	.....	.....	.....	.....	161,631	.....	.....
Magnetic and seismological work.....	304	.....	.....	.....	.....	22,466	.....	.....
Geodetic control surveys.....	456	.....	.....	.....	.....	66,237	.....	.....
Repairs of vessels.....	456	.....	.....	.....	.....	30,107	.....	.....
Pay of officers and men, vessels.....	456	.....	.....	.....	.....	106,658	.....	.....
Pay and allowances, commission 1 officer.....	456	940,000	1,000,000	160,000	1,250,000	818,431	1,081,107	1,250,000
Transferred from: Philippine rehabilitation, Department of State.....	155	.....	.....	.....	.....	.....	212,000	281,000
Working fund.....	051	.....	.....	.....	.....	532,000	.....	.....
Working fund, special fund.....	456	.....	.....	.....	.....	* 1,895	.....	.....
Total, Coast and Geodetic Survey.....		7,136,000	8,814,000	822,060	11,100,000	6,118,156	8,990,077	11,146,000
Bureau of Foreign and Domestic Commerce:								
Salaries and expenses.....	503	2,330,000	4,900,000	550,000	6,485,000	2,272,657	5,438,698	6,470,000
Field office service.....	503	507,800	4,750,000	.....	5,190,000	487,841	4,020,921	5,140,000
Export control.....	503	.....	900,000	100,000	.....	.....	936,000	43,000
Defense aid, administrative expenses, allotment.....	053	.....	.....	.....	.....	* 623	.....	.....
Working fund.....	503	.....	.....	.....	.....	83,140	.....	.....
Transferred from: Salaries and expenses, Veterans' Administration.....	104	.....	.....	.....	.....	105,231	.....	.....
Total, Bureau of Foreign and Domestic Commerce.....		2,837,800	10,550,000	650,000	11,675,000	2,948,246	10,395,589	11,653,000
Patent Office:								
Salaries.....	503	4,500,000	5,620,000	632,000	.....	4,400,678	6,306,464	125,000
Photolithographing.....	503	675,000	660,000	.....	.....	250,368	846,081	40,000
Miscellaneous expenses.....	503	125,000	147,000	.....	.....	107,231	144,197	29,000
Salaries and expenses.....	503	.....	.....	.....	8,350,000	.....	.....	8,075,000
Printing and binding.....	503	828,000	952,000	.....	1,600,000	641,725	866,500	1,487,658
Working fund.....	610	.....	.....	.....	.....	.....	6,198	.....
Total, Patent Office.....		6,128,000	7,379,000	632,000	9,950,000	5,400,002	8,169,440	9,756,658

* Excess of credits, deduct.

* Excludes reappropriations shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF COMMERCE—Continued								
National Bureau of Standards:								
Operation and administration.....	610	\$540,000	\$630,000	\$68,396	\$1,600,000	\$549,664	\$627,743	\$1,515,300
Testing, inspection, and information service.....	610	1,303,000	1,500,000	214,557	.....	1,220,788	2,172,785	125,000
Research and development.....	610	1,517,000	2,225,000	239,552	.....	1,443,346	2,413,429	230,000
Standards for commerce.....	503	228,000	232,000	31,515	.....	228,024	259,540	12,000
Research and testing.....	610	.....	.....	.....	8,005,000	.....	.....	7,155,600
Purchase and installation of betatron.....	304	.....	250,000	.....	415,000	.....	175,000	350,000
Radio propagation building.....	610	.....	.....	.....	600,000	.....	.....	600,000
Improvement of facilities.....	610	.....	600,000	.....	.....	.....	450,000	150,000
Construction of wind tunnel.....	610	.....	.....	.....	.....	37,434	232	.....
Materials testing laboratory and equipment.....	610	.....	.....	.....	.....	311	7,348	400
Transferred from:								
Advisory Committee for Aeronautics.....	454	.....	.....	.....	.....	122,262	146,500	125,000
Salaries and expenses, Census, Department of Commerce.....	304	.....	.....	.....	.....	.....	100,000	.....
Air Corps, Army, War Department.....	051	.....	.....	.....	.....	15,329	100	.....
Technical and scientific services, Department of Commerce.....	503	.....	.....	.....	.....	.....	400,000	600,000
Aviation, Navy Department.....	052	.....	.....	.....	.....	371,567	687,600	594,700
Distinctive paper for United States securities, Treasury Department.....	604	.....	.....	.....	.....	1,628	2,340	2,000
Atomic Service, War Department.....	406	.....	.....	.....	.....	.....	375,000	500,000
Engineer service, Army, War Department.....	051	.....	.....	.....	.....	149,599	50,000	.....
Expediting production of equipment and supplies for national defense, Army, War Department.....	051	.....	.....	.....	.....	106,312	.....	.....
General expenses, Coast Guard:								
1946.....	052	.....	.....	.....	.....	1,845	.....	.....
1947.....	452	.....	.....	.....	.....	.....	1,000	.....
Maintenance, National Cancer Institute, Public Health Service, Federal Security Agency.....	206	.....	.....	.....	.....	249	1,900	2,000
Medical and hospital department, Army, War Department.....	051	.....	.....	.....	.....	1,504	.....	.....
Maintenance, Bureau of Ships, Navy Department.....	052	.....	.....	.....	.....	50,858	44,560	450,000
Ordnance and ordnance stores, Navy Department.....	052	.....	.....	.....	.....	27,386	158,500	49,000
Ordnance service and supplies, Army, War Department.....	051	.....	.....	.....	.....	1,199,795	1,500,000	1,400,000
Quartermaster service, Army, War Department.....	051	.....	.....	.....	.....	163,136	60,000	46,000
Salaries and expenses, Bureau of Engraving and Printing, Treasury Department.....	604	.....	.....	.....	.....	9,655	13,200	11,300
Working fund, armor, armament, and ammunition, Navy.....	052	.....	.....	.....	.....	184	.....	.....
Working fund.....	610	.....	.....	.....	.....	* 2,685,700	1,868,475	* 2,418,125
Total, National Bureau of Standards.....		3,588,000	5,837,000	551,020	10,620,000	3,065,176	11,515,552	11,539,575
Weather Bureau:								
Salaries and expenses.....	610	15,930,000	* 17,500,000	1,712,000	23,860,000	14,989,982	18,503,000	22,650,000
Maintenance and operation of foreign meteorological facilities.....	610	.....	1,750,000	.....	.....	.....	929,000	100,000
Transferred from: Philippine rehabilitation, Department of State.....	155	.....	.....	.....	.....	.....	903,000	975,000
Working fund.....	051	.....	.....	.....	.....	* 156,629	* 1,268,772	343,316
Working fund (special account).....	610	.....	.....	.....	.....	* 5,892	.....	.....
Total, Weather Bureau.....		15,930,000	19,250,000	1,712,000	23,860,000	14,827,461	19,066,228	24,068,516
Office of International Trade: Salaries and expenses.....								
	503	.....	.....	.....	.....	2,705,113	200,000	.....
Miscellaneous: Claims, judgments, and private relief acts.....								
	610	1,950	.....	.....	.....	782	.....	.....
Total ¹		108,469,307	194,284,720	9,749,319	199,457,000	132,774,574	183,509,759	229,461,692
Anticipated supplemental appropriations not itemized above:								
Civil Aeronautics Administration:								
Federal airport program.....	454	.....	.....	.....	50,000,000	.....	.....	20,000,000
Enforcement of safety regulations.....	455	.....	225,000	.....	.....	.....	210,000	15,000
Bureau of Foreign and Domestic Commerce: Export control, Weather Bureau: Ocean weather stations.....	610	.....	150,000	.....	550,000	.....	150,000	400,000
Additional appropriations required by proposed extensions of existing legislation: Bureau of Foreign and Domestic Commerce: Export control.....								
	503	.....	.....	.....	600,000	.....	.....	570,000
Additional appropriations required by proposed new legislation:								
Bureau of the Census:								
Census of business.....	500	.....	.....	.....	13,455,000	.....	.....	10,150,000
Census of mineral industries.....	500	.....	.....	.....	402,500	.....	.....	215,000
Total, Department of Commerce.....		108,469,307	194,284,720	10,124,319	264,464,500	132,774,574	183,869,759	260,814,602

* Excess of credits, deduct.

* Excludes reappropriations shown in table II.

* Excludes contract authorizations shown in table 12.

¹ See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR								
Office of the Secretary:								
Salaries, Office of the Secretary	610	\$1,274,740	\$1,298,337	\$174,000	\$1,665,000	\$1,290,393	\$1,463,000	\$1,653,000
War agency liquidation	610		150,000	15,000	60,000		162,000	60,000
Salaries, Office of the Solicitor	610	240,826	263,885	36,200	307,800	244,438	294,200	306,500
Salaries, Division of Territories and Island Possessions	610	133,180	156,526	21,600	189,900	123,973	177,600	189,000
Salaries and expenses, Petroleum Conservation Division	403	198,112				184,871		
Salaries and expenses, Oil and Gas Division	403		400,000	44,900	463,900		425,000	461,000
Salaries and expenses, Division of Geography	610	26,350	12,956		90,000	12,149	13,000	87,000
Bituminous Coal Division: Administrative expenses	503					4		
Soil and moisture conservation operations	401	1,323,400	1,509,830	97,000	3,000,000	1,182,733	1,570,000	2,800,000
Fire protection of forests, forest industries, and strategic facilities (national defense)	402					90,885		
Continent expenses, Department of the Interior	610	208,860	250,760	20,000	314,900	225,736	275,000	360,000
Penalty mail costs	610	315,000	205,000		195,900	180,396	193,000	195,000
Library, Department of the Interior	610					112		
Printing and binding, Department of the Interior	610					96,458		
Foreign service pay adjustment	610					364		
United Nations Relief and Rehabilitation Administration, allotment	152					260,419	9,200,000	3,500,000
Emergency fund for the President, national defense, allotment	610					* 353,812	389,600	
Transferred from:								
Cooperation with the American Republics, Department of State	151					150,283	229,099	227,378
Salaries and expenses, War Assets Administration, special fund	610						2,490,000	2,977,000
Cultural relations with China and the neighboring countries and countries of the Near East and Africa, Department of State	151					10,134		
White Pine Blister Rust Control, Department of Agriculture	402					264,996	628,000	590,000
Working fund, Interior, United States Board on Geographical Names	651					* 23,713	46,000	8,000
Working fund, Office of the Secretary	610					6		
Working fund, Interior, Office of Land Utilization	653					* 37,282	27,400	7,000
Total, Office of the Secretary		3,730,468	4,247,294	408,700	6,286,500	3,873,543	17,582,890	13,420,878
Commission of Fine Arts:								
Expenses	610	9,240	10,000	913	12,000	8,841	10,900	12,000
Printing and binding	610					69		
Total, Commission of Fine Arts		9,240	10,000	913	12,000	8,910	10,900	12,000
Bonneville Power Administration: Construction, operation, and maintenance, Bonneville power transmission system								
United States High Commissioner to Philippine Islands	401		12,470,000		* 20,278,000	9,233,473	15,600,000	20,000,000
Working fund	151	* 278,900	(*)			320,557	80,400	
Office of Fishery Coordination: Salaries and expenses	404	212,500				40,305	4,000	
Solid Fuels Administration for War: Salaries and expenses (national defense)	503	3,600,000	2,950,000			151,804		
						3,004,380	2,910,000	85,000
War Relocation Authority:								
Salaries and expenses	610	25,000,000				22,659,118	1,100,000	165,000
Emergency fund for the President, national defense, allotment	610					50,009	4,200	
Transferred from: Community facilities, defense public works, Office of Administrator, Federal Works Agency	254					4,474		
Permanent appropriation: Expenses of activities (special account)	610					161,592		
Total, War Relocation Authority		25,000,000				22,824,193	1,104,200	165,000

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

‡ Excludes contract authorizations shown in table 12.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
Southwestern Power Administration:								
Salaries and expenses.....	401	\$110,000			\$91,069			
Operation and maintenance.....	401	\$100,000	\$7,400	\$200,000		\$116,000	\$180,000	
National Industrial Recovery, Public Works Administration, Construction.....	401				45,652			
Public Works Administration, act of 1938.....	401	7,500,000		2,325,000		3,331,000	6,370,000	
Permanent appropriation: Continuing fund for emergency expenses (special accounts).....	401			200,000		416,460		
Total, Southwestern Power Administration.....		110,000	7,000,000	7,400	2,721,000	5,113,460	6,550,000	
Bureau of Land Management:								
Salaries and expenses.....	401			1,232,000			1,167,100	
Management, protection, and disposal of public lands.....	401			3,000,000			2,491,500	
Fire fighting.....	402			40,000			40,000	
Range improvements on public lands.....	401			253,000			202,400	
Revested Oregon and California R. R. and reconveyed Coos Bay Wagon Road grant lands, Oregon (reimbursable).....	402			469,300			462,000	
Payments to States of 5 percent of proceeds from sales of public lands and materials (receipt limitation).....	401			2,500			2,500	
Payment to Oklahoma from royalties, oil and gas, south half of Red River (receipt limitation).....	403			3,500			3,500	
Leasing of grazing lands.....	401			7,500				
Transferred from: Salaries and expenses, War Assets Administration, special fund.....	610					577,000	1,540,000	
Permanent appropriations:								
Payments to States from receipts under Grazing Act.....	401	418,806	480,000	500,000	498,045	480,000	500,000	
Payment to counties, Oregon and California land-grant fund.....	402	988,806	800,000	800,000	856,376	800,000	800,000	
Payments to Coos and Douglas Counties, Oreg., in lieu of taxes on Coos Bay Wagon Road grant land.....	402	37,621	26,000	26,000	37,621	26,000	26,000	
Payments to States from receipt under mineral leasing act of Feb. 25, 1920.....	403	3,781,173	3,750,000	3,750,000	3,770,382	3,781,000	3,750,000	
Payments to States from potash deposits, royalties and rentals, act of Feb. 7, 1927.....	403	301,299	225,000	225,000	255,370	301,300	225,000	
Excess payments, Coos Bay Wagon Road grant lands.....	402		1,000	1,000		1,000	1,000	
Excess payments, Oregon and California grant lands.....	402	16,256	25,000	25,000	22,466	35,583	25,000	
Total, Bureau of Land Management.....		5,544,051	5,307,000	10,334,800	5,440,260	6,001,593	11,236,400	
Grazing Service:								
Salaries and expenses.....	401	1,121,470	550,000	38,915	1,091,764	587,500	48,000	
Fire fighting.....	401	70,000	40,000		64,176	45,600		
Range improvements within grazing districts (receipt limitation).....	401	115,000	205,000		103,701	202,000	20,600	
Leasing of grazing lands (receipt limitation).....	401	7,500	7,500		6,149	6,400	7,500	
Working fund.....	401				169,897			
Working fund (Missouri River Basin).....	401					87,000	30,000	
Total, Grazing Service.....		1,313,970	802,500	38,915	1,435,657	928,500	106,100	
General Land Office:								
Salaries and expenses.....	401	924,010	1,000,000	134,700	903,811	1,115,000	60,000	
General expenses.....	401	31,000			14,452	20,000		
Surveying the public lands.....	401	500,000	550,000	43,300	492,929	586,300	74,000	
Salaries and expenses, branch of field examination.....	401	370,065	392,600	34,600	321,414	423,200	48,000	
Salaries and commissions of registers of land offices.....	401				4,551			
Salaries and expenses of district land offices.....	401	287,300	287,126	36,875	270,963	316,500	31,000	
Expenses, disposal agencies, War Assets Administration, allotment.....	610				214,623			
Forest management and protection, public domain, Alaska.....	402	167,120			131,694	24,300		
Prevention of fire on public domain in Alaska.....	402				3,951			
Payments to States of 5 percent of proceeds from sales of public lands and materials (receipt limitation).....	401	2,500	2,500			2,500		
Revested Oregon & California R. R. and reconveyed Coos Bay Wagon Road grant lands, Oregon (reimbursable).....	402	323,000	365,000	27,800	328,796	385,000		
Range improvements outside of grazing districts (receipt limitation).....	401	48,430	50,000	2,000	46,538	55,000	30,000	
Payments to Oklahoma from royalties, oil and gas, south half of Red River (receipt limitation).....	403	3,400	3,500		3,983	3,500		

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplements				
DEPARTMENT OF THE INTERIOR—Continued								
General Land Office—Continued								
Fire protection and timber management, public domain, continental United States	402	\$212,000				\$59,973	\$178,300	
Protection and management of the timber resources of the public domain	402		\$454,000	\$22,100			276,100	\$199,000
Surveys and investigations	401		75,000				65,000	10,000
Working fund	401					116,905		
Working fund, special fund	401					* 30,500		
Working fund (access roads)	453						54,000	
Working fund (Public Works, Bureau of Yards and Docks)	652						15,000	3,900
Total, General Land Office		2,868,825	3,179,726	301,375		2,884,083	3,520,300	455,900
Bureau of Indian Affairs:								
Salaries and general expenses:								
Salaries	610	806,960				804,975	32,000	
General expenses	610	80,900				53,387	26,500	
Salaries and expenses	610		1,054,337	132,700	1,280,000		1,109,300	1,274,000
Salaries and expenses, district offices	610		950,000	101,200	1,108,000		950,400	1,105,000
Salaries and expenses, reservation administration	610		3,137,300	411,700	3,698,000		3,243,300	3,680,000
Alaska native service	610		3,429,008	290,000	4,669,000		1,964,000	3,504,900
Purchase and transportation of Indian supplies	610	760,000	760,000		760,000	581,079	700,000	800,000
Maintaining law and order on Indian reservations	207	290,180				292,470	30,900	
Indian agency buildings	610	200,000				179,912	69,400	
Maintenance of buildings	610		\$15,000		1,200,000		619,900	1,110,000
Education of Indians	302		* 10,000,000	889,700	11,865,000		9,500,400	11,750,000
Expenses of organizing Indian corporations, etc.	406						5	
Emergency fund for the President, national defense, allotment	251					53,970	92,300	
Transferred from:								
Expenses of liquidation, Civilian Conservation Corps	204					* 17		
Civilian Conservation Corps	204					21		
Conservation of health:								
Conservation of health among Indians	206	7,074,495	6,130,570	700,000	7,507,000	5,978,900	6,830,000	7,500,000
Welfare of Indians	204		488,910	9,800	750,000		454,200	730,000
Management Indian forest and range resources	402		704,728	89,400	1,145,000		700,300	1,104,000
Administration of Indian forests	402		700,580			628,458	103,100	
Expenses, sale of timber (reimbursable)	402		164,620			174,832	18,800	
Suppressing forest and range fires on Indian reservations	402		62,000	12,000	12,000	35,406	36,100	12,000
Agriculture and stock raising among Indians	351	680,000	902,168	89,200	931,700	684,157	951,000	940,000
Revolving fund for loans to Indians and Indian corporations	352	250,000	925,000		125,000	146,534	896,100	125,000
Suppressing contagious diseases among livestock on Indian reservations	351	(*)	(*)			12,991	12,100	3,700
Acquisition of lands for Indian tribes	610		350,000		350,000	20,750	300,000	360,000
Redemption of restricted Indian property subject to taxation	610	(*)	(*)			426	2,800	2,200
Lands for Alabama and Conslatta Indians, Texas	610					372		
Payment to Indians et al., act of June 11, 1940	610					2,847	7,000	700
Purchase of improvements on lands, Havasupai Indian Reservation, Ariz.	610	(*)					8,700	
Supervising mining operations on leased Indian lands	403	94,200						
Development of Indian arts and crafts	503	31,740	30,000	2,700	34,800	22,385	35,000	34,600
Irrigation, Indian reservations, miscellaneous projects	401	326,500	1,624,000	37,800	406,000	256,987	750,450	445,000
Water supply for Indians in Arizona, New Mexico, and Utah	401	101,700				93,550	18,900	
Gila River Reservation, Ariz. (San Carlos project)	401	472,580				390,391	224,600	
Colorado River Reservation, Ariz.	401	89,180				68,206	29,800	
Yuma reclamation project, Arizona and California	401	11,500				11,500		
Walker River Reservation, Nev.	401					621		
Pala and Rincon Reservation, Calif.	401					745		
Southern Ute Reservation, Colo.	401					8,578		
Fort Hall system, Idaho	401	75,370				76,242	13,000	
Fort Belknap Reservation, Mont.	401	17,890				17,978	2,300	
Fort Peck Reservation, Mont.	401	17,780				15,620	1,900	
Blackfeet irrigation project, Montana	401	27,810				26,512	2,500	
Flathead Reservation, Mont.	401	288,880				266,692	50,200	
Colville Reservation, Wash.	401					3,562		
Crow Reservation, Mont.	401	74,810				44,746	24,900	
Payments to Tongue River Water Users Association, Montana (reimbursable)	401	9,750					9,750	
Paiute Indian lands, Newlands project, Nevada	401	8,446				7,469	900	

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
Bureau of Indian Affairs—Continued								
Maintenance, miscellaneous projects, Navajo Reservation, N. Mex.	401				\$3,326			
Operation and maintenance, Indian lands, Middle Rio Grand Conservancy District, New Mexico	401	\$5,086			1,138	\$3,900		
Miscellaneous projects, Klamath Reservation, Oreg.	401	7,065			4,111	1,100		
Maintenance, irrigation system, Uintah Reservation, Utah	401	66,360			66,723	7,500		
Maintenance, assessments, Uintah Indian irrigation project, Utah	401	1,000				1,000		
Wapato project, Yakima Reservation, Wash.	401	227,610			231,091	17,300		
Purchase of water, Yakima Reservation, Wash.	501	20,000			20,090			
Maintenance of reservoirs, Yakima Reservation, Wash.	401	11,000			11,000			
Irrigation, Indian reservations (reimbursable)	401					57,600		
Irrigation charges, Wapato project, Washington (receipt limitation)	401	336,750			336,750			
Settlement of claims to water rights, Gila River, Ariz. (reimbursable)	401	114,100	(^b)					
Wind River Reservation and ceded lands, Wyoming	401	53,610			55,223	6,300		
Pyramid Lake Reservation, Nev.	401				7			
Salt River Reservation, Ariz.	401				2,502			
Western Shoshone Reservation, Nev.	401				152			
Construction, irrigation systems (reimbursable)	401	566,750	\$924,038	\$1,535,000	512,781	1,000,000	\$1,780,000	
Lummi irrigation project, Washington	401				1,442			
Indian schools support	302	6,508,800			6,084,403	929,200		
Loans to Indians for education (reimbursable)	302	25,000			15,670	3,900		
Indian school buildings	302	310,000			297,279	139,700		
Indian boarding schools (nonreservation)	302	2,834,828			2,783,012	384,400		
Indian schools, Five Civilized Tribes	302	355,000			348,257	12,600		
Education of natives of Alaska	302	1,763,910			1,316,094	700,000	444,100	
Transferred from: Salaries and expenses, Office of Inter-American Affairs, Office for Emergency Management	603				100			
Medical relief of natives of Alaska	206	946,150			894,456	300,000	48,700	
Administration of Indian property	610	3,242,510			3,297,834	289,000		
Support and rehabilitation of needy Indians	204	375,000			420,287	32,500		
Support of Indians and administration of Indian property	610				72			
Reindeer Service, Alaska	351	86,770			85,023	36,000	2,300	
Construction, buildings and utilities, Indian Service	610		3,023,800	2,000,000	23,787	1,400,000	1,900,000	
Construction and repair, employees' quarters, Flathead Reservation, Mont.	610	8,000				8,000		
Roads, Indian reservations	453	1,300,000	3,700,000	3,700,000	1,127,427	3,100,000	4,100,000	
Highway, Gallup-Shiprock, Navajo Reservation, N. Mex., repairs and maintenance (reimbursable)	453	20,000	20,000	20,000	20,599	20,000	20,000	
Expenses of fulfilling Atoka agreement	610	20,000			1,066	14,000		
Fulfilling treaties with Senecas of New York	610	6,000	6,000	6,000	5,985	6,000	6,000	
Fulfilling treaties with Six Nations of New York	610	4,500	4,500	4,500	4,179	4,500	4,500	
Fulfilling treaties with Choctaws, Oklahoma	610	10,520	10,520	10,520	2,600	10,520	10,520	
Fulfilling treaties with Pawnees, Oklahoma	610	30,000	30,000	30,000	30,000	30,000	30,000	
Fulfilling treaties with Sioux of different tribes	610				9			
Payment to Indians of Sioux reservations	610	150,000	150,000	150,000	149,889	150,000	150,000	
Payment of interest on Indian trust funds	610	725,000	1,114,000	1,722,000	861,946	1,013,000	1,564,000	
Claims of individual Sioux Indians	610	111,630			12,105	38,000	35,000	
Payment to Indians of the Fort Berthold Indian Reservation, N. Dak.	610		400,000			400,000		
Payment to loyal Shawnee Indians, Oklahoma	610				138			
Indian Service supply account	610				450,461			
Public Works Administration, allotments to Interior, Indians	401				* 217			
Working fund, subsistence homestead projects	610				* 231			
Working fund, Interior, Indians	453				* 144,160	* 250,200	384,000	
Claims, judgments, and private relief acts	610				5,216,438			
Permanent appropriations:								
Payment from proceeds of sales, motor-propelled vehicles, etc., Department of the Interior (special account)	610	37,658			* 1,497	3,935		
Proceeds from power, Indian irrigation projects	401			572,000			525,000	
Total, Bureau of Indian Affairs		32,963,648	40,705,879	\$2,754,200	45,081,520	39,701,655	45,425,220	

* Excess of credits, deduct.

^b Excludes reappropriations shown in table 11.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1945	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
Bureau of Reclamation:								
Reclamation fund, special fund (permanent appropriation)	401	\$32,894,550	\$37,512,208	\$193,700	\$25,226,200	\$20,703,090	\$34,842,533	\$47,017,200
Reclamation projects, payable from general fund:								
Gila project, Arizona (reimbursable)	401	2,000,000	2,000,000		2,500,000	458,655	2,927,885	2,400,000
Davis Dam project, Arizona-Nevada (reimbursable)	401	5,900,000	7,500,000		18,000,000	1,711,528	13,000,000	15,000,000
Parker Dam power project, Arizona-California (reimbursable)	401					195,208	40,000	255,000
Central Valley project, California (reimbursable)	401	23,715,000	12,685,622		20,000,000	6,006,041	27,000,000	30,000,000
Kings River project, California	401		100,000		103,000		90,000	95,000
Colorado-Big Thompson project, Colorado (reimbursable)	401	5,750,000	7,504,075		14,000,000	4,567,845	8,841,899	13,000,000
Pine River project, Colorado (reimbursable)	401	450,000				88,440	13,500	
San Luis Valley project, Colorado (reimbursable)	401	3,000,000				88,440	294,035	94,000
Boise project, Idaho, Anderson Ranch (reimbursable)	401	1,500,000				3,081,809	509,111	
Hungry Horse project, Montana (reimbursable)	401	2,000,000	867,210		4,500,000	8,743	1,470,171	3,400,000
Tuacumcui project, New Mexico (reimbursable)	401	1,000,000				2,362,784	841,021	
Luzert-Altus project, Oklahoma (reimbursable)	401	6,900	68,400			1,126,716	434,988	
Colorado River project, Texas (reimbursable)	401					100,091	70,000	43,500
Provo River project, Utah (reimbursable)	401					5,218	19,772	
Columbia Basin project, Washington (reimbursable)	401	16,275,000	18,000,000		27,500,000	6,841,667	24,500,000	27,000,000
Yakima project, Washington, Roza division (reimbursable)	401	325,000				586,538	129,838	
General investigations (reimbursable)	401					74,770		
Administrative expenses, general fund, construction (reimbursable)	401					103,495		
Water conservation and utility projects (reimbursable)	354		3,340,000			2,241,276	1,250,000	1,250,000
Fort Peck project, Montana (reimbursable)	401	955,800	932,833		2,500,000	197,617	750,000	2,500,000
Permanent appropriation: Continuing fund for emergency expenses, Fort Peck project, Montana (special account)	401	261,633	225,963		230,000	141,718	204,700	230,000
Missouri River Basin (reimbursable) (no year)	401	10,780,300	17,500,000		23,000,000	1,679,944	18,000,000	25,000,000
Missouri River Basin (reimbursable)	401	3,200,000				2,414,253		
Permanent appropriations:								
Colorado River Dam fund, Boulder Canyon project (special account) ¹	401	6,679,380	7,000,000		7,000,000	6,802,875	3,980,498	3,500,000
Colorado River Dam fund, All-American Canal (special account) ²	401	15,852	20,000		20,000	2,482,348	5,000,000	4,865,300
Advances to Colorado River Dam fund, Boulder Canyon project	401		433,605		800,000	(³)	(³)	(³)
Advances to Colorado River Dam fund, All-American Canal	401	6,000,000	5,000,000		4,000,000	(³)	(³)	(³)
Colorado River development fund	401	(⁴)	(⁴)		(⁴)			
Colorado River development fund, expenditure account	401	(⁴)	(⁴)		(⁴)	942,896	1,500,000	450,000
Colorado River front work and levee system	401	112,500	600,000		1,519,000	194,623	500,000	1,224,000
Valley gravity canal and storage project, Texas	401					254,078	350,000	306,000
Protection of project works (national defense)	401					31		
Transferred from:								
Community facilities, defense public works, Office of Administrator, Federal Works Agency	254					52,014		
Salaries and expenses, War Assets Administration special fund	610						337,000	231,000
Flood control, general, War Department	401					21,624		
Public Works Administration, act of 1935, allotment to Interior, Reclamation, 1938-44	401					50,033		
Working fund	401					776		
Total, Bureau of Reclamation		122,821,915	121,289,976	193,700	150,895,200	64,362,688	146,893,971	177,861,000

* Excess of credits, de-listed.

¹ Appropriations are made to this account of the receipts for operations of the Boulder Canyon project pursuant to permanent legislation. Transfers are made to this account pursuant to annual authorization for the appropriation "Advances to Colorado River Dam fund, Boulder Canyon project," and a transfer of \$500,000 is made each year to the appropriation "Colorado River development fund," pursuant to permanent legislation. These funds are expended for operation, maintenance, and replacements, pursuant to annual authorization, and for payments to the States of Arizona and Nevada and for repayment of advances from the Treasury, with interest, pursuant to permanent legislation.

² Appropriations are made to this account of the receipts for operations of the All-American Canal, pursuant to permanent legislation. Transfers are made to this account pursuant to annual authorization for the appropriation "Advances to Colorado River Dam fund, All-American Canal."

³ These appropriations are transferred and expended under the appropriation "Colorado River Dam fund."

⁴ Transfers are made each year to this account for the appropriation "Colorado River Dam fund, Boulder Canyon project," pursuant to permanent legislation, and from this account to the appropriation "Colorado River development fund, expenditure account," pursuant to annual authorization.

⁵ Funds are transferred to this account from the appropriation "Colorado River development fund."

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS				EXPENDITURES		
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
Geological Survey:								
Geological Survey:								
Salaries and expenses.....	409	\$235,910	\$268,070	\$33,800	\$286,000	\$243,674	\$303,000	\$287,000
Topographic surveys.....	409	2,282,100	3,000,000		8,500,600	1,753,338	2,800,000	7,300,000
Geologic surveys.....	409	1,188,300	2,000,000		3,135,000	1,259,906	1,950,000	3,075,000
Strategic and critical minerals (national defense).....	403	325,000				308,796	47,300	
Mineral resources of Alaska.....	403	157,500	200,000	11,300	250,600	108,362	215,000	250,000
Gaging streams.....	401	2,116,900	2,408,672		3,750,000	2,221,556	2,480,000	3,670,000
Arkansas River compact.....	401	15,000				2,332	12,300	400
Classification of lands.....	409	214,200	275,000	26,100	350,000	228,100	295,000	345,000
Printing and binding, etc.....	409	406,450	442,030	4,100	685,000	361,388	261,000	432,000
Mineral leasing.....	403	475,500	625,000	74,600	748,000	468,131	678,000	744,000
Cooperative advance.....	409	400,600	400,600		400,600			
Emergency fund for the President, national defense, allotment.....	401					* 14		
Transferred from:								
Air Corps, Army, War Department.....	051					527,861	550,000	505,000
Atomic Service.....	406						150,000	50,000
Expenses of fulfilling Atoka agreement, Bureau of Indian Affairs.....	610					3,593	1,500	
Engineer service, Army, War Department.....	051					1,026,715	750,800	515,900
Flood control, general, War Department.....	401					462,877	600,000	440,000
Flood control, Mississippi River and tributaries, War Department.....	401						23	
General investigations, Bureau of Reclamation.....	401					42,167	5,000	
Investigation of bauxite and alunite ores and aluminum clay deposits, Bureau of Mines, national defense, Interior.....	403					17,969		
Improvement and maintenance, irrigation systems, Crow Reservation, Bureau of Indian Affairs.....	401					1,262		
Irrigation, Indian reservations, reimbursable.....	401					2,266	6,600	12,000
Maintenance and improvement of existing river and harbor works, War Department.....	452					94,088	125,000	125,000
Maintenance, Wapato irrigation and drainage system, etc., Yakima Reservation, Wash., receipt limitation, Bureau of Indian Affairs.....	401					696		
Maintenance, Bureau of Ships, Navy.....	052					13,453	14,200	
Operation and conservation of naval petroleum reserves, Navy Department.....	403					141,686	47,900	25,000
Salaries and expenses, Foreign Economic Administration.....	151					11,010		
Special and technical investigations, International Joint Commission, United States and Great Britain, Department of State.....	154					58,233	86,000	106,000
Supervising mining operations on leased Indian lands, Interior.....	403					60,020		
Tennessee Valley Authority.....	401					129,690	82,600	80,000
Working funds.....	051					* 1,354,004	2,076,600	17,000
Permanent appropriation: Payments from proceeds of sale of water (special account).....	401	561	300		300			
Total, Geological Survey.....		7,817,421	9,709,072	152,900	18,105,200	8,225,414	13,537,800	17,979,300
Bureau of Mines:								
Salaries and expenses.....	403	175,200	184,800	12,600	212,500	119,518	190,500	207,000
Operating rescue cars and stations and investigation of accidents.....	551	846,000	1,019,000	25,500	1,148,000	826,148	1,034,000	1,143,000
Coal-mine inspections and investigations.....	551	1,127,240	1,483,000	42,000	1,625,000	1,149,748	1,512,000	1,617,000
Salaries and expenses, enforcement of Federal Explosives Act (national defense).....	503	160,000				120,329	800	
Protection of mineral resources and facilities (national defense).....	403					13,696	900	
Testing fuel.....	403	320,000	500,000	7,000	595,000	330,586	490,000	580,000
Anthracite investigations.....	403	66,000	99,000		105,000	65,420	101,000	104,500
Construction and equipment of anthracite research laboratory.....	403		450,000				25,000	300,000
Synthetic liquid fuels.....	403	*7,000,000	6,250,000		5,000,000	3,387,654	6,000,000	8,000,000
Mineral mining investigations.....	403	417,700	559,350	9,200	629,000	410,690	552,500	622,500
Investigation and development of domestic mineral deposits, except fuels.....	403		1,700,000		1,600,000		1,530,000	1,610,000

* Excess of credits, deduct.

* Excludes contract authorizations shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS				EXPENDITURES		
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
Bureau of Mines—Continued								
Coal investigations	403		\$350,000		\$280,000	\$322,000		\$285,600
Oil and gas investigations	403	\$579,000	820,750		906,500	\$596,338	810,000	900,000
Purchase of land, etc., Bartlesville, Okla.	403					1,438	1,300	
Expenses, mining experiment stations	403	962,200	1,430,615	\$30,000	1,600,000	1,072,357	1,420,000	1,570,000
Metallurgical research and pilot plants	403		1,000,000		1,600,000		850,000	1,510,000
Care, etc., buildings and grounds, Pittsburgh, Pa.	403	161,750	198,000	15,000	200,000	156,666	210,000	201,000
Protection of experimental coal-mine property from mine fire	403					250		
Economics of mineral industries	403	555,000	850,000	23,000	1,233,000	643,426	867,000	1,220,000
Investigation of raw-material resources for steel production (national defense)	403	1,250,000				1,672,257	409,900	
Gaseous and solid fuel reduction of iron ores (national defense) ..	403					59,116	300	
Construction and equipment of electrodevelopment labora- tory	403					18,579	2,700	
Construction and equipment of helium plants (national de- fense)	403	(*)	(*)			165,282	907,300	50,000
Manganese beneficiation pilot plants and research (national defense)	403	450,000				480,021	17,200	
Production of alumina from low-grade bauxite, aluminum clays, and alunite (national defense)	403	650,000				564,359	40,400	
Investigation of barite and alunite ores and aluminum clay deposits (national defense)	403	500,000				227,247	20,800	
Magnesium pilot plants and research (national defense)	403	400,000				427,777	17,300	
Reduction of zinc concentrates with methane gas (national defense)	403					62,993	18,100	
Investigation of deposits of critical and essential minerals in the United States and its possessions (national defense)	403	2,100,000				1,518,115	281,500	
Drainage tunnel, Leadville, Colo. (national defense)	403					151,602	28,500	
Development of processes for recovery of waste metals (na- tional defense)	403					37,336	200	
Helium utilization and research	403	78,100	100,000		100,000	74,994	100,000	100,000
Helium production	403	(*)	(*)			371,437	428,000	291,500
Transferred from:								
Expediting production of equipment and supplies for national defense, War Department	051					19		
Maintenance, Bureau of Ships, Navy Department	052					1,372		
Working funds:								
1946	053					517,697		
1947 and 1948	051						184,200	121,200
Emergency fund for the President, national defense, allot- ment	403					12		
Permanent appropriation: Development and operation of helium properties (special account)	403	128,448	140,000		165,000	33,449	110,000	171,000
Total, Bureau of Mines		17,866,938	16,140,515	164,300	16,999,000	14,548,954	18,483,400	20,604,300
National Park Service:								
Salaries and expenses	405	558,840	711,248	84,000	966,000	507,424	780,000	950,000
Regional offices	405	404,000	659,407	72,000	861,000	335,198	710,000	845,000
National parks	405	2,365,225	3,290,000	347,000	3,945,000	2,373,135	3,450,000	3,868,400
Great Smoky Mountains (land acquisition)	405					2,735	19,800	1,000
National monuments	405	510,475				480,486	63,000	2,600
National historical parks and memorials	405	237,500				244,157	22,900	1,100
National military parks, battlefields, and cemeteries	405	318,563				309,176	29,300	1,500
National monument, historical, and military areas	405		1,375,000	150,000	1,775,000		1,403,800	1,754,800
Appomattox Courthouse National Historical Monu- ment, Va.	405						57,600	20,000
Boulder Dam National Recreational Area, Arizona and Nevada	405	85,512	71,500	8,000		83,761	81,500	5,300
Lake Texoma recreational area, Texas and Oklahoma	405	40,000	50,000	5,600		21,129	54,600	2,000
Recreational areas	405				372,000			342,700
Emergency reconstruction and fighting forest fires	405	30,000	30,000		30,000	44,664	26,400	30,000
Forest protection and fire prevention	405	253,650				248,775	30,000	1,600
Payment to Henry Weibert or successors in interest	610	250				5		
Water rights	405	(*)	(*)		50,000	10,487	14,700	25,000
Travel Bureau	405					75,000		67,500
Recreational demonstration areas	405	142,860	68,300		62,000	127,743	72,800	63,000

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
National Park Service—Continued								
Salaries and expenses, national capital parks.....	610	\$540,500	\$675,000	\$65,900	\$927,500	\$550,784	\$747,400	\$912,000
River basin studies.....	401				242,000			220,000
Arlington Memorial Bridge.....	453					6,097	29,000	81,000
Acquisition of lands.....	405				250,000			150,000
Roads and trails, national parks, emergency construction.....	405					10,934	5,600	1,000
Acquisition of the Montezuma Well property.....	405		25,000				25,000	
Roads and trails.....	405		6,000,000			230,525	3,400,000	1,897,000
Parkways.....	405		11,600,000				3,600,000	4,600,000
Physical improvements, buildings and utilities.....	405		1,330,600			* 13,935	1,000,000	400,000
Roads, trails, and physical improvements.....	405				5,000,000			4,253,000
National Industrial Recovery, Public Works Administration, allotment to Interior.....	405					6,670		
Blue Ridge, Natchez Trace, and George Washington Memorial Parkways.....	453					296,138		
Purchase of lands.....	405						3,000	1,000
Working fund.....	401					* 121,739	118,400	17,900
Working fund, special fund.....	405					* 4,596		
Total, National Park Service.....		5,487,375	25,285,455	732,500	14,555,500	5,743,683	15,715,000	20,514,400
Fish and Wildlife Service:								
Salaries and expenses:								
General administrative expenses.....	404	235,090	265,000	70,500	374,000	231,635	290,000	367,000
Propagation of food fishes.....	404	1,236,750	1,413,350	122,000	1,534,000	1,210,010	1,515,000	1,534,000
Operation and maintenance of fish screens.....	404	30,000	32,375	3,325	36,300	21,352	35,700	36,300
Investigations respecting food fishes.....	404	551,800	724,440	65,600	902,000	522,672	775,000	880,000
Commercial fisheries.....	404	345,000	360,000	40,000	401,000	348,841	397,000	401,000
Fishery market news service.....	503	115,700	125,000	11,900	141,600	116,550	136,000	141,000
Alaska fisheries.....	404	704,700	819,307	35,700	872,000	622,500	835,000	870,000
Alaska fur-seal investigations.....	404		62,500	1,500	69,300		59,000	69,000
Enforcement of Black Bass and Whaling Treaty Acts.....	404	18,000	20,000	2,000	22,400	13,218	22,000	22,400
Fur-resources investigations.....	404	129,455	150,000	3,100		129,482	44,000	1,600
Biological investigations.....	404	201,550	300,000	30,400	401,000	203,816	325,000	395,000
Control of predatory animals and injurious rodents.....	404	970,000	1,000,000	97,600	1,110,000	929,334	1,090,000	1,108,000
Protection of migratory birds.....	404	334,120	335,900	33,700	375,000	338,173	375,000	375,000
Enforcement of Alaska game laws.....	404	154,585	162,630	18,000	197,700	139,457	179,000	195,000
Maintenance of mammal and bird reservations.....	404	715,200	* 853,000	79,400	1,051,000	694,206	920,000	1,139,000
Migratory bird conservation refuges.....	404	57,475				56,096		
River basin studies.....	404		100,000	7,000	350,000		98,500	331,000
Migratory bird conservation fund (receipt limitation).....	404	* 1,766,350	* 1,800,000		2,060,000	1,275,918	1,890,000	1,900,000
Federal aid in wildlife restoration (receipt limitation).....	404	1,060,000	2,500,000		2,500,000	1,196,142	1,541,000	2,563,000
Construction of hydronets plant, Pribilof Islands, Alaska.....	404					65,894	55,000	1,200
Upper Mississippi River Wildlife Refuge.....	404					87		12,900
Working fund.....	404					* 148,856	85,700	1,500
National Industrial Recovery, Public Works Administration.....	404					2,793	13,400	88,000
National Industrial Recovery, wildlife refuges.....	404					36,210		
National Industrial Recovery, Interior, wildlife refuges.....	404						128,000	2,000
Habitat allocation program.....	404	39,700					12,700	
Transferred from:								
Exportation and domestic consumption of agricultural commodities, Department of Agriculture.....	353					48,686	150,000	175,000
Philippine rehabilitation, Department of State.....	135						870,000	1,075,000
Working fund, special fund.....	404					* 23,013		
Permanent appropriations:								
Payments to counties under Migratory Bird Conservation Act (special account).....	404	68,948	89,000		96,500	68,906	89,000	96,500
Expenses for sales, etc., in refuges (special account).....	404	18,398	20,000		20,000	24,392	19,700	20,000
Total, Fish and Wildlife Service.....		8,695,821	11,132,502	581,725	12,454,800	8,128,701	11,923,700	13,699,500
Government in the Territories:								
Territory of Alaska:								
Salaries and expenses, Governor and secretary.....	610	47,000	54,675	2,800	61,300	48,486	57,000	61,000
Contingent expenses.....	610					1		
Legislative expenses.....	610		48,000				48,000	
Public schools, Alaska (receipt limitation).....	301	50,000	50,000		50,000	50,000	50,000	50,000
Care and custody of insane, Alaska.....	206	304,000	291,700	67,800	334,700	303,713	357,500	334,700

* Excess of credits, deduct.

* Excludes reappropriations shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF THE INTERIOR—Continued								
Government in the Territories—Continued								
Territory of Alaska—Continued								
Wagon roads, bridges, and trails, Alaska (receipt limita- tion).....	453	\$152,500	\$140,000	\$130,000	\$116,597	\$140,000	\$136,000	
Construction and maintenance of roads, bridges, and trails, Alaska.....	453	1,035,900	2,600,000	3,753,000	1,040,531	2,400,000	3,300,000	
Construction of Palmer-Richardson Road, Alaska (national defense).....	453				1,162			
Reconstruction and improvement of Richardson High- way, Alaska (national defense).....	453	1,250,000	750,000	250,000	1,256,163	900,000	360,000	
Alaska Railroad appropriated fund.....	456			4,000,000				
Permanent appropriation: Alaska Railroad special fund (special account).....	456	6,943,304	7,800,000	7,000,000	11,337,407	10,290,000	10,200,000	
Territory of Hawaii:								
Salaries and expenses, Governor and secretary.....	610	23,800	23,800	\$1,500	25,299	25,300	25,300	
Legislative expenses.....	610		47,200			47,200		
Government of the Virgin Islands:								
Salaries and expenses.....	610	203,829	290,215	15,900	201,411	216,000	216,000	
Salaries and expenses, agricultural station.....	351	36,600	39,800	3,300	30,418	42,300	45,900	
Salaries and expenses, agricultural experiment station and vocational school.....	351				3,817			
Defraying deficits in treasuries of municipal governments.....	610	150,000	71,200	150,000	41,234	100,000	121,200	
Salaries and expenses of municipal experts, St. Croix.....	610		6,000			6,000		
Special account: The Virgin Islands Company.....	610				* 224			
Transferred from: Community facilities, defense public works, Federal Works Agency.....	254				7,398			
Puerto Rico:								
Puerto Rico hurricane relief loans.....	204				26,499	100		
Emergency relief, revolving fund, act Feb. 11, 1936.....	610				* 234,505	262,200	100,000	
Division of Territories and Island Possessions:								
Expenses, disposal agencies, War Assets Administration, allotment.....	610				1,076,299			
Emergency fund, Territories and island possessions (national defense).....	610				9,516,241	46,900		
Emergency fund for the President, national defense, allotment.....	610				277,543	3,900		
Working fund.....	610				21,682	9,200		
Total, Government in the Territories.....		10,199,924	12,122,500	91,300	25,147,172	15,001,600	14,950,100	
Miscellaneous:								
Claims, judgments, and private relief acts.....	403	276,000			15,971			
Payment from proceeds of sales, motor-propelled vehicles, etc. (special account).....	610				* 2,332			
Total, miscellaneous.....		276,000			13,699			
Total ¹		248,817,056	272,952,509	5,427,928	313,744,220	313,113,669	363,065,098	
Anticipated supplemental appropriations not itemized above:								
Bureau of Land Management.....	402		135,000			120,000	15,000	
Bureau of Indian Affairs:								
Alaska native service.....	610		100,000			65,000	35,000	
Education of Indians.....	302		250,000			200,000	50,000	
Conservation of health.....	206		500,000			340,000	160,000	
Management of Indian forests.....	402		90,000			85,000	5,000	
Payment to Milton A. Johnson.....	610		2,119			2,119		
Geological Survey: Gaging streams.....	401		300,000			250,000	50,000	
Government in the Territories: Defraying deficit in treasury of St. Croix.....	610		104,000			79,000	25,000	
Total, Department of the Interior.....		248,817,056	272,952,509	6,909,047	313,744,220	314,254,788	363,405,098	

* Excess of credits, deduct.

¹ Excludes contract authorizations shown in table 12.

² See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplements				
DEPARTMENT OF JUSTICE								
Legal activities and general administration:								
Salaries:								
Office of Attorney General	610	\$91,600			\$90,990			
Office of Solicitor General	610	100,000			100,581			
Office of Assistant to the Attorney General	610	141,000			140,516			
Office of Attorney General, etc.	610		\$967,250	\$92,000	8785,000	\$754,021	8783,970	
Administrative Division	610	1,229,000	1,190,000	165,000	1,300,000	1,230,740	1,347,995	
Tax Division	610	765,000	730,000	95,000	835,000	701,076	819,900	
Criminal Division	307	931,300	888,000	100,000	915,000	927,168	1,002,800	
Claims Division	610	1,064,000	1,275,000	174,000	1,575,000	1,046,454	1,436,800	
Office of Assistant Solicitor General	610	164,500				155,197		
Office of Pardon Attorney	307	33,292				33,455		
Board of Immigration Appeals	610	135,000				135,276		
Working fund, Justice, general	503					9,31,997	5,720	
Contingent expenses	610	210,000	200,000		225,000	203,664	210,000	
Traveling expenses	610	160,000	160,000		140,000	166,361	130,000	
Printing and binding	610	475,000	475,000		500,000	382,499	425,000	
Penalty mail costs	610	350,000	200,000		140,000	394,089	112,658	
Federal tort claims	610			40,000	25,000		10,000	
Salaries and expenses, Customs Division	604	164,000	165,000	22,800	142,000	153,187	187,300	
Protecting interests of the United States in customs matters	604					7,171		
Salaries and expenses, Antitrust Division	503	1,875,000	1,900,000	270,500	2,500,000	1,762,524	2,142,262	
Enforcement of antitrust and kindred laws	503					92,224		
Examination of judicial offices	610	78,000	80,000	9,000	115,000	72,516	88,598	
Salaries and expenses, veterans' insurance litigation	102					9,455		
Salaries and expenses, Lands Division	610	3,400,000	2,650,000	54,000	2,700,000	2,834,415	2,759,699	
Salaries and expenses, War Division	610	390,000				300,523	5,150	
Miscellaneous salaries and expenses, field	610	418,000	410,000	19,000	540,000	403,983	438,000	
Salaries and expenses of district attorneys, etc.	307	4,719,000	4,560,000	596,000	5,300,000	4,639,243	5,147,000	
Compensation of special attorneys, etc.	610	107,900	100,000	13,800	125,000	99,536	115,930	
Salaries and expenses of marshals, etc.	307	4,747,000	4,642,000	450,000	5,270,000	4,767,355	5,016,000	
Fees of witnesses	610	763,500	700,000		750,000	664,716	688,400	
Pay and expenses of halliffs	610	244,000	250,000		250,000	241,930	249,000	
Supplies, materials, etc., Office of Alien Property	503					2,441		
Working fund	503					25,451	500	
Total, legal activities and general administration		22,696,212	21,252,250	2,104,100	24,182,000	21,692,480	23,082,833	
Federal Bureau of Investigation:								
Salaries and expenses	207	9,149,000	8,000,000	1,032,577	34,900,000	8,418,093	9,940,689	
Salaries and expenses for certain emergencies	207	100,000	100,000		100,000		100,000	
Salaries and expenses (national defense)	207	27,829,000	23,000,000	2,451,423		28,831,634	25,205,678	
Emergency fund for the President (national defense)	407					2,771,357	233,443	
Transferred from: Atomic energy, executive	506						4,594,000	
Claims, judgments, and private relief acts	207	38				721		
Total, Federal Bureau of Investigation		37,078,038	31,700,000	3,484,000	35,000,000	40,021,805	40,073,810	
Immigration and Naturalization Service:								
Salaries and expenses	610	26,192,400	25,500,000	3,787,000	28,945,000	25,902,178	28,970,000	
Working fund	151					9,275,000	270,441	
Total, Immigration and Naturalization Service		26,192,400	25,500,000	3,787,000	28,945,000	25,627,178	29,240,441	
Federal Prison System:								
Bureau of Prisons Salaries and expenses	207	418,800	400,000	51,600	431,000	405,545	437,200	
Penal and correctional institutions:								
Salaries and expenses	207	16,939,000	17,200,000	1,639,000	19,278,000	15,949,402	18,695,000	
Penitentiaries and reformatories, maintenance	207					39,367		
Medical center for Federal prisoners, maintenance	207					1,655		
Federal jails and correctional institutions, maintenance	207					9,604		
Prison camps, maintenance	207					4,806		
Medical and hospital service, penal institutions	207	1,371,000	1,300,000	137,000	1,449,000	97,843	130,000	
United States Penitentiary, McNeil Island, Wash., construction and repair	207							
Total, Federal Prison System		18,828,600	18,700,000	1,827,600	20,158,000	16,457,998	19,267,200	
* Excess of credits, deduct								

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF JUSTICE—Continued								
Federal Prison System—Continued								
Penal and correctional institutions—Continued								
Buildings and equipment, penal institutions.....	207		\$930,000		\$500,000	\$125,745	\$655,000	\$966,800
Federal jails, buildings, and equipment.....	207						665	
United States Industrial Reformatory, Chillicothe, Ohio, construction.....	207					63		
United States Northeastern Penitentiary.....	207					349	1,935	
Public Works Administration Act of 1938, allotment.....	207					372	400	
Support of United States prisoners.....	207	\$1,800,000	1,800,000	\$161,500	1,885,000	1,602,214	1,927,500	1,897,000
Total, Federal Prison System.....		20,528,800	21,300,000	1,989,100	23,343,000	18,244,889	21,867,700	22,637,800
Miscellaneous:								
Claims, judgments, and private relief acts.....	610	9,259				1,183		
Permanent appropriation—Payments from proceeds of sales, motor-propelled vehicles, etc. (special account).....	610	145,464					145,464	
Total miscellaneous.....		154,723				1,183	145,464	
Total.....		106,650,173	99,752,250	11,361,200	111,470,600	105,587,535	114,410,248	117,263,463
Anticipated supplemental appropriations not itemized above:								
Legal activities and general administration.....	610			214,500			194,100	20,400
Total, Department of Justice.....		106,650,173	99,752,250	11,575,700	111,470,600	105,587,535	114,604,348	117,283,863

* Excess of credits, deduct.

† See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF LABOR								
Office of the Secretary:								
Salaries, Office of Secretary	553	\$495,891	\$969,000	\$115,400	\$1,190,000	\$490,747	\$979,806	\$1,183,200
Salaries and expenses (national defense)	553	63,000	.....	.....	.....	65,255	190	.....
Salaries and expenses, Office of Solicitor	553	825,077	953,000	130,000	1,254,000	866,036	1,096,806	1,245,000
Emergency fund for the President, national defense:								
Allotment to Labor	553	.....	.....	.....	.....	20,841	96	.....
Allotment to Labor, Office of Secretary	553	.....	.....	.....	.....	98,452	64,771	.....
Contingent expenses	553	172,327	711,316	.....	585,600	174,854	577,620	578,896
Traveling expenses	553	1,093,200	3,154,007	.....	3,229,700	940,427	2,521,786	3,005,600
Printing and binding	553	294,790	653,596	.....	748,000	290,364	400,000	622,600
Penalty mail costs	553	104,850	500,000	.....	553,000	110,154	316,546	292,000
Division of Labor Standards								
Salaries and expenses	554	169,263	215,000	14,400	718,700	166,612	223,428	700,700
Salaries and expenses (national defense)	551	.....	.....	.....	.....	5,801	.....	.....
Salaries and expenses, child-labor provisions, Fair Labor Standards Act	551	.....	.....	30,200	.....	.....	246,773	13,000
Salaries and expenses, safety and health program (national defense)	554	149,215	.....	.....	.....	86,421	828	.....
Salaries and expenses, child-labor standards	551	.....	.....	7,300	.....	.....	57,341	2,300
Commissioners of conciliation:								
Salaries and expenses	551	504,350	2,300,000	296,000	2,678,400	502,062	2,516,226	2,669,000
Commissioners of conciliation (national defense)	551	1,992,500	.....	.....	.....	1,990,795	62,550	.....
Expenses of liquidation, National Youth Administration, War Manpower functions	552	.....	.....	.....	.....	329	.....	.....
Salaries and expenses, child-labor provisions, Fair Labor Standards Act	551	.....	.....	3,000	.....	.....	42,964	1,200
Salaries and expenses, Retraining and Reemployment Administration	552	.....	338,000	27,000	.....	1,213,929	420,000	10,000
Salaries and expenses, Shipbuilding Stabilization Committee functions	551	.....	.....	.....	.....	11,111	29	.....
Transferred from:								
Cooperation with the American Republics, Department of State	151	.....	.....	.....	.....	85,553	54,025	145,521
Veterans' housing, National Housing Agency	251	.....	.....	.....	.....	57,729	69,274	.....
Working fund	551	.....	.....	.....	.....	4,958	11,738	.....
Total, Office of the Secretary		5,864,463	9,784,919	621,900	10,534,200	6,147,844	9,633,553	10,470,017
Apprentice Training Service:								
Apprentice Training Service	552	.....	1,800,000	236,000	2,544,200	.....	1,900,000	2,488,200
Apprentice Training Service, War Manpower functions	552	504,600	.....	.....	.....	801,341	82,000	12,000
Apprentice Training Service, War Manpower functions, national defense	552	.....	.....	.....	.....	189,608	.....	.....
Total, Apprentice Training Service		504,600	1,800,000	236,000	2,544,200	990,949	1,982,000	2,500,200
Bureau of Labor Statistics:								
Salaries and expenses	553	1,492,420	4,932,793	662,000	6,700,700	1,468,316	5,378,456	6,656,700
Salaries and expenses (national defense)	553	2,780,576	.....	.....	.....	2,963,153	62,790	.....
Study of labor conditions in Hawaii	553	.....	15,000	1,300	.....	.....	16,300	.....
Transferred from: Salaries, Wage and Hour Division	551	.....	.....	.....	.....	9,514	5	.....
Working fund, Emergency Management	553	.....	.....	.....	.....	47	.....	.....
Working fund	553	.....	.....	.....	.....	68,171	145,234	22,500
Total, Bureau of Labor Statistics		4,272,996	4,947,793	663,300	6,700,700	4,509,147	5,602,785	6,679,200
Children's Bureau:²								
Salaries and expenses, Children's Bureau	203	393,766	447,500	.....	.....	390,715	.....	.....
Salaries and expenses, child-labor provisions, Fair Labor Standards Act	551	256,309	256,309	.....	.....	245,944	.....	.....
Salaries and expenses, maternal and child welfare, Social Security Act	206	438,535	477,535	.....	.....	434,275	.....	.....

* Excess of credits, deduct.

¹ Expended from transfer from "Salaries and expenses, Office of War Mobilization and Reconversion."

² Transferred to Federal Security Agency and Office of Secretary of Labor by Reorganization Plan No. 2 of 1946, July 16, 1946.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF LABOR—Continued								
Children's Bureau—Continued								
Salaries and expenses, emergency maternity and infant care (national defense).....	206	\$43,750			\$42,959			
Transferred from:								
Cooperation with the American Republics, Department of State.....	151				955			
Cultural relations with China and the neighboring countries and countries of the Near East and Africa, Department of State.....	151				1,102			
Grants to States under Social Security Act:								
Emergency maternity and infant care (national defense).....	206	46,163,500	\$16,664,000		36,670,736			
Maternal and child health services.....	206	5,820,000	5,820,000		6,056,023			
Services for crippled children.....	206	3,870,000	3,870,000		4,150,887			
Child-welfare services.....	203	1,510,000	1,510,000		1,278,261			
Total, grants to States under Social Security Act.....		57,363,500	27,864,000		47,555,907			
Total, Children's Bureau.....		58,495,860	29,045,344		48,670,847			
National Wage Stabilization Board: Salaries and expenses	551		4,191,900		6,472,102	\$3,101,735	\$2,500	
United States Employment Service:								
General administration.....	552		6,394,600	\$217,000	\$6,563,506	6,000,000	6,492,500	
General administration, War Manpower functions.....	552				8,245,787	960,000	50,000	
Employment office facilities and services.....	552		36,693,875			36,200,000	400,000	
Employment office facilities and services, War Manpower functions.....	552	8,504,800			47,837,967	4,000,000	60,000	
Migration of workers, War Manpower functions.....	552				1,541,950	150,000	40,000	
Penalty mail costs, War Manpower functions.....	552				709,543	132,750		
Training within industry service, War Manpower functions, national defense.....	552					6,600		
Grants to States for public employment offices.....	552		42,823,125	71,728,000		42,700,000	71,460,000	
Emergency fund for the President, national defense, allotment, War Manpower functions.....	552				26,194	9,600		
Working fund, War Manpower functions.....	552				7,656			
Total, United States Employment Service.....		8,504,800	85,911,600	217,000	78,291,500	58,612,063	90,158,950	
Total, Women's Bureau.....		206,080	234,000	29,000	303,600	260,561	302,000	
Salaries and expenses.....	551	206,080	234,000	29,000	303,600	260,561	302,000	
Salaries and expenses (national defense).....	551					93		
Total, Women's Bureau.....		206,080	234,000	29,000	303,600	260,654	302,000	
Wage and Hour Division:								
Salaries.....	551	4,178,670	4,203,700	577,000	4,803,100	4,133,641	4,801,200	
Miscellaneous expenses.....	551	261,200	362,187		401,400	283,295	390,300	
Working fund.....	551					164,464	10,436	
Total, Wage and Hour Division.....		4,439,870	4,565,887	577,000	5,204,500	4,561,340	5,191,500	
Miscellaneous: Claims, judgments, and private relief acts.	553	16						
Total.....		82,288,685	140,481,443	2,344,200	163,578,700	130,175,835	163,647,917	
Additional appropriations required by proposed new legislation:								
Office of Secretary: Improvement of labor relations and industrial safety.....	550				2,600,000		2,600,000	
Total Department of Labor.....		82,288,685	140,481,443	2,344,200	166,178,700	115,709,120	166,247,917	

* Excess of credits, deduct.

† See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Proposed transfers required (estimate)				
NAVY DEPARTMENT								
Office of the Secretary:								
Miscellaneous expenses, Navy	052	\$40,500,000	\$13,841,000	\$968,000	\$19,286,000	\$27,811,525	\$20,002,200	\$18,644,000
Contingencies of the Navy	052	115,000	100,000		150,000	309,793	172,800	200,000
Naval emergency fund	052	4,000,000				2,464,213		
Naval Research Laboratory	052	4,390,000				4,120,087	109,000	
Research, Navy	052		45,000,000		34,400,000		21,970,000	27,000,000
Operation and conservation of naval petroleum reserves	403	8,755,000	9,710,000		122,000	2,601,001	5,471,550	4,173,000
Ocean and lake surveys	456	125,000	175,000		140,000	75,289	151,700	181,000
Island governments	052				5,500,000			5,000,000
Transferred from:								
National defense housing, Office of Administrator, National Housing Agency	251					243,865		
Salaries and expenses, War Assets Administration, special fund	610						259,000	49,000
Development of landing areas for national defense, Office of Administrator of Civil Aeronautics	454					157,893		
Special accounts:								
National defense housing, Navy, maintenance, etc	251					172,613		
Rents, maintenance, etc., national defense housing projects, emergency funds for the President, Navy	251					91,622		
Emergency fund for the President, national defense housing, Navy, for Federal Public Housing Authority, National Housing Agency, maintenance, etc	251					323,045		
Emergency fund for the President, defense housing, temporary shelter, Navy, for Federal Public Housing Authority, National Housing Agency, maintenance, etc	251					12,988		
National defense housing, Navy, for Federal Public Housing Authority, National Housing Agency, maintenance, etc	251					156,030		
Claims for damages by collisions with naval vessels	052					8,553		
Claims for damages, act Apr. 22, 1943, and Dec. 28, 1945	052	13,722						
Emergency fund for the President, Navy, allotment	052					1,511,946		
Emergency fund for the President, national defense housing, allotment	052					6,129		
Emergency fund for the President, War, allotment	251					14,581		
Emergency fund for the President, national defense, allot- ment	052					25,956		
Emergency fund for the President, defense housing temporary shelter, allotment	251							
Defense housing, temporary shelter, maintenance, etc. (Emergency fund for the President) (special account)	251					72,417		
Total, Office of the Secretary		57,928,722	68,829,000	968,000	50,598,000	40,079,636	48,127,250	55,253,000
Payments, Armed Forces Leave Act of 1946 allotment	052						630,000,000	90,670,000
Lend-lease:								
Defense aid	052					220,146,081	40,000,000	
Defense aid (special fund)	052					3,597,043		
Total, lend-lease						223,743,124	40,000,000	
United Nations Relief and Rehabilitation Administration, allotment	152					3,658,345	34,000,000	
Bureau of Naval Personnel:								
Training, education, and welfare, Navy	052	56,844,196	22,209,000	-438,000	32,410,000	40,383,840	19,996,550	26,073,000
Miscellaneous expenses	052	90,000	200,000		806,000	37,624	140,000	720,000
Naval Reserve	052	138,000,000	133,800,000		100,000,000	92,678,641	82,536,000	110,000,000
Naval Academy	052	3,407,611	3,930,000	550,000	4,806,000	3,070,053	3,275,450	4,600,000
Naval Home, Philadelphia, Pa.	104	263,250	301,000	22,500	352,900	255,814	330,450	342,500
Naval prison farms and prison personnel (receipt limitation)	052	36,000				29,696		

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, BIS	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Proposed transfers required (estimate)				
NAVY DEPARTMENT—Continued								
Bureau of Naval Personnel—Continued								
Permanent appropriation, special account: Laundry service, Naval Academy	052	\$351,014	\$396,000		\$396,000	\$321,220	\$350,000	
Total, Bureau of Naval Personnel		198,962,071	160,836,000	\$134,500	138,758,900	136,176,888	106,628,450	
Bureau of Ships								
Maintenance	052	2,790,000,000	443,750,000	-9,000,000	1,381,150,000	1,541,030,578	600,000,000	
Defense installations on merchant vessels, Navy	052					6,547,181	1,000,000	
Total, Bureau of Ships		2,790,000,000	443,750,000	-9,000,000	1,381,150,000	1,547,577,759	601,000,000	
Bureau of Ordnance: Ordnance and ordnance stores, Navy								
	052	3,000,000,000	246,390,000	-8,500,000	208,000,000	511,693,483	299,000,000	
Bureau of Supplies and Accounts:								
Pay and subsistence of naval personnel	052	6,736,227,000	7,026,846,000	176,779,000	1,294,171,000	6,405,059,880	1,789,000,000	
Transportation and recruiting of naval personnel	052	262,885,000	79,000,000	-5,000,000	39,497,000	250,372,499	100,600,000	
Maintenance	052	503,347,800	212,000,000	40,000,000	4,171,753,000	418,422,275	234,000,000	
Transportation of things	052	550,000,000	99,750,000	-23,000,000	60,000,000	323,526,717	133,320,000	
Fuel	052	250,000,000	15,000,000	29,531,000	40,000,000	173,324,898	63,200,000	
Naval procurement fund	052			-154,169,350		552,866,745		
Naval stock fund	052					102,200,012	350,000,000	
Naval working fund	051					1,123,150,091	100,000,000	
Clothing and small-stores fund	052			-71,000,000		70,585,613	75,000,000	
Reserve material	052					464,943		
Overtime, leave, and holiday compensation	052						5,000,000	
Evacuation of high explosives	052					15	5,000,000	
General account of advances	052					596,770,724	24,339,140	
Total, Bureau of Supplies and Accounts		8,302,459,800	1,432,560,000	-6,850,350	1,605,421,000	7,371,808,224	1,975,780,860	
Bureau of Medicine and Surgery: Medical Department, Navy								
	052	120,000,000	31,500,000	6,543,000	39,422,000	77,944,785	41,000,000	
Bureau of Yards and Docks:								
Maintenance	052	150,000,000	132,200,000	2,079,000	144,700,000	144,609,773	136,300,000	
Public works	052	1,586,231,400	131,018,300		(-)	603,815,794	220,000,000	
Transferred from: Community facilities, defense public works, Office of Administrator, Federal Works Agency	254					64,913		
Total, Bureau of Yards and Docks		1,736,231,400	263,218,300	2,079,000	144,700,000	748,490,480	356,300,000	
Bureau of Aeronautics: Aviation, Navy								
	052	2,181,050,000	805,700,000	-25,000,000	536,000,000	954,676,086	820,000,000	
Marine Corps:								
Pay, Marine Corps	052	751,630,000	227,964,000	35,000,000	209,000,000	642,672,854	300,000,000	
Pay of civil force, Marine Corps	052	695,400	2,271,000	300,000	2,160,000	759,690	2,500,000	
General expenses	052	647,447,000	124,117,000		130,000,000	228,532,274	153,000,000	
Expenses, Marine Band, National Encampment, Grand Army of the Republic, Indianapolis, Ind	052		8,140				8,140	
Total, Marine Corps		1,399,772,400	354,420,140	35,300,000	341,160,000	871,935,818	455,508,140	
Increase and replacement of naval vessels:								
Construction and machinery	052	270,000,000	6,300,000,000			1,545,704,606	450,000,000	
Armor, armament, and ammunition	052	600,000,000				377,091,238	120,000,000	
Emergency construction	052					52,803,288	6,000,000	
Total, increase and replacement of naval vessels		2,870,000,000	300,000,000			1,946,599,142	576,000,000	
Repair facilities, Navy								
	052	40,000,000				43,711,141	15,000,000	

* Excess of credits, deduct

† Excludes contract authorizations shown in table 12.

‡ Excludes \$50,000,000 recommended to be transferred from "Naval stock fund."

§ Excludes \$300,000,000 authorized transfer from "Naval stock fund."

¶ Excludes \$50,000,000 recommended to be transferred from "Clothing and small stores fund."

‡ Excludes \$80,000,000 authorized to be transferred from "Emergency construction."

§ Excludes \$50,000,000 authorized to be transferred from "Armor, armament, and ammunition"

¶ Represents expenditures reflected as cash withdrawals from the Treasury prior to June 30, 1946.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Actual, 1946	Estimate, 1947	Estimate, 1948	
			Actual	Proposed transfers required (estimate)				Recommended, 1948
NAVY DEPARTMENT—Continued								
Salaries:								
Office of the Secretary	052	\$393,500	\$4,785,000	\$704,000	\$4,851,100	\$394,203	\$5,300,000	\$4,854,000
Office of Naval Research	052				1,244,400			1,240,000
General board	052	13,000	15,500	3,200	48,000	9,627	18,050	18,000
Naval examining and retiring boards	052	16,000	17,500	2,500	22,000	15,533	19,200	22,000
Office of Naval Records and Library	052	39,700	57,000	9,000	65,000	39,579	63,700	65,000
Office of Judge Advocate General	052	125,500	275,000	71,650	366,000	107,537	334,750	393,000
Office of Chief of Naval Operations	052	296,000	4,612,500	243,500	1,710,000	209,920	1,824,000	1,705,000
Board of Inspection and Survey	052	23,600	31,000	4,300	37,400	23,416	34,200	37,400
Office of Director of Naval Communications	052	144,400	1,425,000	216,800	2,154,200	147,420	1,585,000	2,147,000
Office of Naval Intelligence	052	158,500	967,500	294,000	1,182,000	158,917	1,040,000	1,180,000
Bureau of Naval Personnel	052	678,500	3,626,000	512,000	4,284,000	651,796	3,960,000	4,298,000
Hydrographic Office	052	570,000	2,200,000	230,000	2,295,200	380,868	2,345,000	2,287,000
Naval Observatory	304	210,000	383,500	64,000	448,000	215,062	132,000	418,000
Bureau of Ships	052	650,400	6,140,000	691,700	7,267,500	671,891	6,604,000	7,256,000
Bureau of Ordnance	052	152,900	3,456,500	508,100	3,910,500	126,343	3,822,600	3,903,000
Bureau of Supplies and Accounts	052	1,015,000	4,705,000	711,000	5,417,500	977,869	5,225,000	5,405,000
Bureau of Medicine and Surgery	052	184,300	1,075,000	150,000	1,224,600	189,743	1,182,000	1,220,000
Bureau of Yards and Docks	052	281,200	2,945,000		2,801,600	287,996	1,975,000	2,862,000
Bureau of Aeronautics	052	425,300	2,715,000		1,425,000	435,060	2,620,000	4,119,000
Total, salaries		5,287,200	35,562,000	4,925,850	44,081,400	5,074,710	38,410,000	44,000,000
Contingent expenses, etc.:								
Contingent expenses, Navy Department	052	329,000	1,250,000		1,200,000	4,131,101	2,338,000	1,329,000
Printing and binding, Navy Department	052	863,000	3,100,000		3,500,000	12,179,736	5,934,000	4,180,000
Printing historical and naval documents	052					6,145		
Contingent and miscellaneous expenses, Hydrographic Office	052	3,790,000	1,500,000		1,200,000	3,056,223	1,922,000	1,763,900
Contingent and miscellaneous expenses, Naval Observatory	304	48,500	48,000		55,000	29,398	54,200	57,800
Total, contingent expenses, etc.		5,021,500	5,898,000		5,955,000	19,402,603	10,245,200	7,270,700
Miscellaneous:								
Claims, judgments, and private relief acts	052	1,187,508					292,800	
Foreign service pay adjustment	052						* 429	
Total, miscellaneous		1,187,508				292,671		
Adjustment to daily Treasury statement basis ⁶	052						+ 250,000,000	
Total ⁷		3,010,930,601	4,148,813,440		3,501,546,300	14,502,914,805	5,780,000,000	4,433,670,000
Anticipated supplemental appropriations not itemized above:								
Bureau of Yards and Docks: Public works	052				37,000,000			37,000,000
Increase and replacement of naval vessels	052							10,000,000
Total, Navy Department		23,010,930,601	4,148,813,440		3,541,546,300	14,502,914,805	5,780,000,000	4,510,670,000

^a Excess of credits, deduct.

⁶ Represents expenditures reflected as cash withdrawals from the Treasury prior to June 30, 1946.

⁷ See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES ¹			
		Actual, 1946	1947		Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
POST OFFICE DEPARTMENT								
Paid from general fund:								
Deficiency in the postal revenues.....	457	\$160,572,698	\$295,150,543	\$352,679,250	\$160,572,698	\$276,150,543	\$351,709,250	
Other								
Contingent and miscellaneous expenses.....	457				* 2,168			
Miscellaneous items, first- and second-class post offices.....	457				47			
Domestic air mail service.....	457				* 63			
Post-office stationery, equipment, and supplies.....	457				* 14,003			
Equipment shops, Washington, D. C.....	457				* 2			
Rent, light, fuel, and water.....	457				* 3,247			
Pneumatic-tube service, New York City.....	457				1			
Vehicle service.....	457				378			
Operating supplies for public buildings.....	457				* 19,141			
Furniture, carpets, and safes for public buildings.....	457				* 1,430			
Transferred from:								
Administering the public debt, Treasury Department.....	604				5,166,004	4,352,000	4,352,000	
Administrative expenses, Adjusted Compensation Payment Act, 1936, Treasury Department.....	103				99,757			
Collecting the internal revenue, Treasury Department.....	604				673,938			
Expenses of loans, act Sept. 24, 1917, as amended and extended, act Feb. 19, 1941, Treasury Department.....	604				2,529,592			
Migratory bird conservation fund, Fish and Wildlife Service, receipt limitation, Department of the Interior.....	404				15,326	25,000	25,000	
Working fund: Postmaster General.....	458				74,927			
Claims and judgments.....	457	* 4,119			25,596			
Total, other.....		4,119			8,545,512	4,377,000	4,377,000	
Total, Post Office Department (paid from general fund of Treasury).....		160,576,217	295,150,543	352,679,250	169,117,610	280,527,543	356,086,250	

* Excess of credits, deducts.

¹ Includes expenditures from the appropriation from the general fund of the Treasury for the postal deficiency and expenditures by the Post Office Department from transfers to the Department by other departments.

² Excludes \$665,947 payable from postal revenues.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplements				
DEPARTMENT OF STATE								
Department service:								
Salaries, Department of State.....	151	\$12,226,810	\$23,600,000	\$3,260,000	.....	\$11,974,158	\$26,195,807	\$1,033,122
Contingent expenses.....	151	807,500	10,221,221	1,500	.....	687,420	7,204,540	3,067,275
Penalty mail costs.....	151	50,000	85,000	.....	.....	32,251	28,910	17,775
Salaries and expenses.....	151	.....	.....	.....	.....	\$40,878,000	.....	35,559,158
Printing and binding.....	151	579,000	1,433,900	.....	.....	1,571,000	1,132,900	1,518,557
Passport agencies.....	610	79,710	82,500	11,335	.....	70,674	92,899	3,608
Collecting and editing official papers of Territories of the United States.....	610	8,800	25,000	1,583	.....	13,976	29,775	18,175
President's War Relief Control Board.....	152	45,500	.....	.....	.....	43,945	4,859	.....
Working fund, general.....	151	.....	.....	.....	.....	* 117,147	.....	.....
Foreign Service pay adjustment.....	151	.....	.....	.....	.....	264,957	77,621	.....
Defense aid, services and expenses, allotment.....	053	.....	.....	.....	.....	* 821	.....	.....
Emergency fund for the President, national defense.....	151	.....	.....	.....	.....	619,018	440,000	23,687
Surplus property disposal.....	610	.....	6,000,000	.....	.....	.....	5,800,000	1,307,240
Total, Office of the Secretary.....	.....	13,797,320	41,447,621	3,274,418	43,665,000	14,003,830	41,020,985	42,545,597
Foreign Service:								
Salaries, ambassadors and ministers.....	151	831,000	830,500	.....	.....	590,073	855,462	46,000
Salaries, Foreign Service officers.....	151	5,169,000	6,450,000	.....	.....	3,628,559	6,505,525	500,000
Transportation, Foreign Service.....	151	3,525,000	2,062,700	.....	.....	1,079,660	1,962,700	2,015,135
Salaries and expenses.....	151	.....	.....	.....	.....	58,670,000	.....	49,869,968
Foreign Service quarters.....	151	3,422,000	5,255,500	.....	.....	1,408,147	4,955,500	800,000
Office and living quarters allowances.....	151	.....	.....	.....	.....	10,849	.....	.....
Cost of living allowances, Foreign Service.....	151	2,150,000	3,540,000	.....	.....	894,199	3,440,000	300,000
Living and quarters allowances.....	151	.....	.....	.....	.....	9,979,000	.....	8,881,300
Representation allowances, Foreign Service.....	151	608,000	800,000	.....	.....	1,118,000	297,489	1,038,665
Foreign Service retirement and disability appropriated fund.....	151	922,800	1,051,000	.....	.....	1,351,000	922,800	1,051,000
Salaries of clerical, administrative, and fiscal personnel.....	151	6,039,150	10,847,850	.....	.....	3,039,904	10,710,434	1,500,000
Miscellaneous salaries and allowances.....	151	2,176,850	6,129,450	.....	.....	1,067,317	5,959,042	450,000
Foreign Service, auxiliary.....	151	12,052,070	3,300,000	.....	.....	5,391,196	4,600,000	290,000
Contingent expenses.....	151	9,220,000	9,496,000	.....	.....	4,363,010	8,019,005	5,000,000
Printing and binding.....	151	.....	.....	.....	.....	271,000	.....	157,150
Foreign Service building fund.....	151	1,000,000	1,000,000	.....	.....	52,000,000	* 255,408	18,300,000
Emergencies arising in the diplomatic and consular service.....	151	17,500,000	9,000,000	.....	.....	11,250,000	* 369,734	19,927,411
Total, Foreign Service.....	.....	64,615,870	59,763,000	.....	134,639,000	22,087,731	87,022,553	117,154,999
International obligations and activities:								
United States contributions to international commissions, congresses, and bureaus.....	154	2,528,157	3,444,485	.....	.....	3,434,884	2,230,981	3,450,000
Emergency advisory committee for political defense.....	154	.....	.....	.....	.....	.....	79	.....
United States participation in United Nations.....	154	6,480,000	6,900,000	.....	.....	12,841,486	6,769	7,000,000
United States participation in the United Nations educational, scientific, and cultural organization.....	154	.....	.....	.....	.....	.....	.....	.....
Arbitration activities.....	151	4,250,000	5,000,000	.....	.....	3,700,000	2,386,163	3,750,000
Arbitration of claims between the United States and the Netherlands.....	151	17,000	.....	.....	.....	.....	.....	.....
Intergovernmental Committee on Refugees.....	152	4,500,000	.....	.....	.....	.....	577	2,460,000
International Boundary Commission, United States and Mexico: Salaries and expenses.....	401	636,400	.....	.....	.....	.....	462,750	160,000
International Boundary and Water Commission, United States and Mexico:	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and expenses.....	401	.....	880,000	.....	.....	.....	.....	710,000
Construction.....	401	.....	9,250,000	.....	.....	.....	861	3,500,000
Lower Rio Grande flood control.....	401	750,000	.....	.....	.....	.....	566,590	.....
Rio Grande rectification project.....	401	149,800	.....	.....	.....	.....	105,026	.....
Douglas-Agua Prieta sanitation project.....	401	60,000	.....	.....	.....	.....	340	.....
Rio Grande canalization.....	401	40,000	.....	.....	.....	.....	.....	.....
Rio Grande emergency flood protection.....	401	.....	100,000	.....	.....	.....	15,376	.....
American Mexican Claims Commission.....	151	106,600	90,000	4,000	.....	.....	94,471	95,847
International Boundary Commission, United States and Canada, and Alaska and Canada.....	154	47,530	49,000	4,500	.....	.....	41,523	54,327

* Excess of credits, deduct.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF STATE—Continued								
International obligations and activities—Continued								
International Joint Commission, United States and Canada								
Salaries and expenses	151	\$43,080	\$32,500	\$4,270	\$31,678	\$37,106	\$3,902	
Special and technical investigations	154	87,300	157,500	6,400		156,154	15,646	
International Fisheries Commission	404	25,000	30,000		11,205	40,000	8,233	
International Pacific Salmon Fisheries Commission	404	40,000	40,000		31,804	50,000	14,403	
Salaries and expenses, American sections, International Com- missions	404				\$415,417		213,000	
Restoration of salmon runs, Fraser River System, Interna- tional Pacific Salmon Fisheries Commission	404				251,872	450,000	248,657	
Conferences of Allied ministers of education in London	154				62,969	105,417		
Cultural relations with China and the neighboring countries and countries of the Near East and Africa	151				710,871	301,277		
United Nations Commission for the Investigation of War Crimes	154	60,000				33,608	19,255	
Cooperation with the American Republics	151	4,098,370	5,375,000	121,794	5,820,000	1,538,875	2,343,324	
Salaries and expenses, Philippine rehabilitation	155		47,918,000		54,092,000	1,000,000	784,500	
Eighth Pan American Child Congress	154				3,150			
Transferred from: Valley Gravity Canal and storage project, Texas, Department of the Interior	401				63,650	2,263		
United Nations Relief and Rehabilitation Administration	152				78,995,747	233,000,000	82,000,000	
Supplies, materials, etc., Pan American Union (special account)	154				* 187			
Special deposit accounts	151				* 149,067			
Interim International Information Service:								
Salaries and expenses	151				* 1,823,389			
Transferred from: Cooperation with the American Re- publics, Department of State	151				* 6,946			
Foreign service pay adjustment	151				11,057			
Foreign service pay adjustment, Inter-American Affairs function	151				* 2,251			
Office of International Information and Cultural Affairs:								
War-information functions	151				20,586,132	4,724,955		
Inter-American Affairs functions	151				3,570,983	2,147,982		
Special account: Supplies, materials, etc., Institute of Inter-American Affairs	151				476			
Total, Interim International Information Service					22,336,062	6,872,937		
Foreign Economic Functions:								
Salaries and expenses	151				2,916,498	9,873		
Penalty mail costs	151							
United Nations Relief and Rehabilitation Administra- tion, allotment	152				690,100			
Working fund	051				111,539	66,722		
Defense aid allotments	053				1,698,985			
Emergency fund for the President, national defense, allotment	151				244,975	300,000		
Total, Foreign Economic functions					5,661,797	376,595		
Expenses, disposal of surplus property, foreign areas	610				116,977	48,524		
Expenses, disposal agencies, Surplus Property Administra- tion, Office of War Mobilization and Reconversion, allot- ment	610				317,297			
Expenses, foreign disposal agency	610				1,065,837	766,829		
Salaries and expenses, Strategic Services functions	053				1,799,458	227,161		
Defense aid, tanks and other vehicles, allotment, Foreign Liquidation Commissioner	053				63,444			
Total, international obligations and activities		23,908,637	77,326,785	140,964	91,406,787	118,651,378	208,222,567	
							117,388,046	

* Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS				EXPENDITURES		
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DEPARTMENT OF STATE—Continued								
Miscellaneous:								
Claims, judgments, and private relief acts	151	\$22,791				\$21,658		
State account of advances	151					14,815,003		
Total, miscellaneous		22,791				14,836,661		
Total ¹		102,344,618	\$178,537,406	\$3,415,382	\$269,710,787	169,579,600	\$394,296,105	\$277,088,642
Anticipated supplemental appropriations not itemized above:								
Office of Secretary: Salaries, Department of State	151				10,000,000			7,500,000
Foreign Service:								
Salaries and expenses	151		3,800,000			3,389,000		420,000
Living and quarters allowances	151		100,000			88,100		11,900
Retirement and disability fund	151		300,000		734,000	300,000		734,000
International obligations and activities:								
United Nations	154		3,959,671			3,959,671		
United Nations Educational, Scientific, and Cultural Organization	154		75,000			75,000		
International activities	151		1,500,000			1,000,000		500,000
Additional appropriations required by proposed new legislation:								
International obligations and activities:								
Contributions to international refugee, health, trade, and civil aviation organizations	150				75,718,000			75,718,000
Aid to Austria, Greece, etc.	150		350,000,000			100,000,000		250,000,000
Claims, Switzerland	150		16,000,000			16,000,000		
Total, Department of State		102,344,618	178,537,406	379,159,053	356,162,787	169,579,600	519,077,876	611,972,542

¹ See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS				EXPENDITURES		
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
TREASURY DEPARTMENT								
Office of the Secretary:								
Salaries, Office of the Secretary.....	604	\$417,400	\$432,000	\$55,000	\$189,000	\$421,344	\$485,000	\$486,000
Defense aid, allotment.....	053					54,619,221	100,000,000	1,575,000
Working fund, Emergency Management.....	604					1		
Foreign war relief (national defense).....	152					2,807,566	269,220	
Financial aid to China (national defense).....	153					119,593,843		
Payments to International Monetary Fund.....	153						1,950,000,000	
Payments for capital stock of International Bank for Recon- struction and Development.....	153					158,750,000	476,300,000	
Personal or property damage claims.....	604			20,000	20,000		20,000	20,000
Penalty mail costs.....	604	5,704,500	4,400,000	900,000	6,764,000	5,126,603	4,575,000	7,065,000
Refunds under Renegotiation Act.....	700		15,000,000			2,672,591	27,327,409	
Credit to United Kingdom.....	153						1,500,000,000	1,200,000,000
Payment to Philippine Islands, sugar tax.....	700	1,233,612				1,233,612		
Expenses of administration of settlement of War Claims Act of 1928 (special account).....	604					1,617		
Foreign service pay adjustment.....	604					1,794	400	
Railroad Administration and Transportation Act: Special deposit account: Railroad Administration and Transpor- tation Act.....	456					2,907	3,000	3,000
Permanent indefinite appropriations:								
Payment of interest on deposits of public moneys of Government of Philippine Islands.....	610	1,085,754	2,546,216		2,100,000	748,885	3,095,000	2,323,000
Excess-profits tax refund bonds.....	700	68,581,736				68,581,736		
Pershing Hall Memorial fund (special account).....	610	5,043	5,043		5,043	4,825	5,043	5,043
War contributions fund (special account).....	053	51,115,305				(?)		
•								
Total, Office of the Secretary ¹		128,140,350	22,383,259	975,000	9,378,043	414,566,343	3,062,080,072	1,211,477,043
Foreign Funds Control:								
Salaries and expenses.....	503	2,000,000	1,000,000			2,071,344	1,211,315	10,000
Salaries and expenses, foreign owned property.....	503					6,423		
Total, Foreign Funds Control.....		2,000,000	1,000,000			2,080,767	1,211,315	10,000
Division of Tax Research: Salaries.....	604	178,700	175,000	23,800	202,100	176,995	198,500	201,700
Office of Tax Legislative Counsel: Salaries.....	604	91,800	89,000	11,910	102,800	90,956	99,500	102,700
Division of Research and Statistics: Salaries.....	604	181,600	165,000	22,000	190,400	182,000	187,300	189,600
Office of General Counsel:								
Salaries.....	604	181,800	177,050	20,200	200,300	174,108	196,700	200,300
Salaries and expenses, Contract Settlement Functions.....	604						53,000	7,000
Total, Office of General Counsel.....		181,800	177,050	20,200	200,300	174,108	249,700	207,300
Division of Personnel:								
Salaries.....	604	196,200	196,200	28,100	227,000	196,115	224,100	228,500
Salaries and expenses, health service programs.....	604					138,700		132,400
Total Division of Personnel.....		196,200	196,200	28,100	365,700	196,115	224,100	356,200
Office of Chief Clerk:								
Salaries.....	604	354,200	361,500	53,967	444,600	354,056	414,900	444,600
Miscellaneous expenses.....	604	200,000	200,000		245,000	245,753	230,500	249,300
Printing and binding, Treasury Department.....	604	28,000	28,000		35,000	20,882	28,500	34,500
Total, Office of Chief Clerk.....		642,200	619,500	53,967	724,600	620,391	673,900	728,400
Custody of Treasury buildings: Salaries (operating force).....	604	589,600	555,000	106,900	677,600	587,521	661,600	667,400
Fiscal Service:								
Bureau of Accounts:								
Salaries and expenses.....	604	1,013,560	925,400	162,906	1,216,000	1,002,976	1,407,500	1,228,000
Salaries and expenses, deposit of withheld taxes.....	604	500,000	475,000		475,000	454,984	475,000	475,000
Salaries and expenses, foreign economic functions.....	610					13,201		
Expenses of liquidation, censorship functions.....	458					23,137		
Printing and binding, Bureau of Accounts.....	604	35,000	35,000		45,700	26,882	37,800	43,700

⁴ Excess of credits, deduct.

¹ Excludes \$1,800,000,000 to be paid from Exchange Stabilization Fund.

² Transferred and expended by the War Department and other agencies.

³ See below under Government corporations and credit agencies for Federal land banks, Federal Farm Loan Corporation, and Export-Import Bank.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
TREASURY DEPARTMENT—Continued								
Fiscal Service—Continued								
Bureau of Accounts—Continued								
Division of Disbursement:								
Salaries and expenses.....	604	\$7,600,900	\$6,275,000	\$4,283,000	\$11,535,000	\$7,958,235	\$11,397,800	\$12,164,000
Printing and binding.....	604	184,000	184,000		189,100	204,870	210,000	201,900
Emergency relief liquidation fund.....	204					73,177		
Contingent expenses, public moneys.....	604	450,000	415,000		400,000	390,406	407,000	400,000
Recoinage of silver coins.....	604	140,000	140,000		240,000	159,943	138,000	165,000
Relief of the indigent, Alaska (receipt limitation).....	204	24,600	19,000		14,000	22,270	17,000	14,000
Expenses of liquidation, Central Administrative Services.....	610					8,118	4,962	
Fund for payment of Government losses in shipment (re- volving fund).....	604					35,652	48,462	45,000
Refund of moneys erroneously received and covered (in- definite appropriation).....	700	799,694	800,000		800,000	782,563	800,000	800,000
Payment of certified claims under \$500 (indefinite appropria- tion).....	604	425,000	800,000		800,000	801,697	800,000	800,000
Emergency fund for the President, national defense, allot- ment to civilian defense property functions.....	610					5,913		
Working fund.....	455					12,796	38,278	3,000
Total, Bureau of Accounts.....		11,172,154	10,068,400	4,445,906	15,714,800	11,951,258	15,781,802	16,339,600
Bureau of the Public Debt:								
Administering the public debt.....	604	91,802,000	65,300,000	1,894,057	68,300,000	69,408,546	65,272,000	63,798,000
Salaries and expenses.....	604					253,028		
Printing and binding.....	604					21,781		
Distinctive paper for United States securities.....	604	800,000	775,000		1,146,000	1,040,489	749,200	1,121,400
Emergency fund for the President, national defense, allotment.....	604					45	57,429	
Payment under the Armed Forces Leave Act of 1946, allotment.....	053						450,000	615,000
Expenses of loans, act of Sept. 24, 1917, as amended and extended (indefinite appropriation).....	604					15,303,658		
Permanent appropriation: Interest on the public debt.....	670	4,747,492,077	4,950,000,000		5,000,000,000	4,747,492,077	4,950,000,000	5,000,000,000
Total, Bureau of the Public Debt (including interest).....		4,840,154,077	5,016,075,000	1,894,097	5,069,446,000	4,838,501,532	5,016,528,629	5,065,534,400
Office of the Treasurer of the United States:								
Salaries and expenses.....	604	5,481,700	4,750,000	743,000	5,455,000	4,990,580	5,489,600	5,466,000
Salaries.....	604					147,048		
Contingent expenses.....	604					78,545		
Salaries (Federal Reserve notes, reimbursable).....	604	97,300	110,000	85,000		96,334	191,700	7,431
Printing and binding.....	604	275,000	215,000		156,000	125,755	248,100	127,000
Payments under the Armed Forces Leave Act of 1946, allotment.....	053						350,000	100,000
Expenses on account of (special accounts):								
Federal Farm Mortgage Corporation.....	352					1,541		
Commodity Credit Corporation.....	352					19,137		
Federal land banks, Farm Credit Administration.....	352					7,838		
Permanent indefinite appropriation: Contingent ex- penses, Federal Reserve notes (reimbursable).....	604	1,195	2,500			1,964	2,300	407
Total, Office of the Treasurer of the United States.....		5,855,195	5,077,500	828,000	5,641,000	5,411,710	6,281,600	5,700,838
Total, fiscal service.....		4,857,181,426	5,031,220,900	7,108,003	5,090,801,800	4,850,864,500	5,038,592,031	5,087,574,838
Bureau of Customs:								
Collecting the revenue from customs.....	604	30,118,000	29,350,000	3,797,000	36,000,000	29,469,786	33,947,000	36,173,000
Printing and binding.....	604	80,000	80,000		160,000	91,866	100,000	100,000
Indefinite appropriation: Refunds and drawbacks, customs.....	700	10,876,272	15,000,000		18,000,000	11,159,334	15,000,000	18,000,000
Total, Bureau of Customs.....		41,074,272	44,430,000	3,797,000	54,160,000	40,720,986	48,047,000	54,273,000
Office of Comptroller of the Currency:								
Salaries.....	501	277,200				286,920	9,772	
Printing and binding.....	501	12,000				9,355	7,128	
Salaries and expenses, national bank examiners (special ac- count).....	501					1,002		
Total, Office of Comptroller of the Currency.....		289,200				297,277	16,900	

• Excess of credits, deduct.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
TREASURY DEPARTMENT—Continued								
Bureau of Internal Revenue:								
Collecting the internal revenue	604	\$176,650,000	\$184,700,000	\$21,717,400	\$208,000,000	\$171,162,017	\$206,293,000	\$207,400,000
Payment to Alaska of additional income tax on railroads (receipt limitation)	700	9,600	7,000		3,500		19,738	3,500
Indefinite appropriation—Refunding internal-revenue collections	710	3,035,299,796	2,108,000,000		2,031,000,000	3,034,380,950	2,108,000,000	2,031,000,000
Refunds and payments of processing and related taxes	700					585,799	3,500,000	
Total, Bureau of Internal Revenue		3,211,959,396	2,292,707,000	21,717,400	2,239,003,500	3,206,128,766	2,317,812,738	2,238,403,500
Bureau of Narcotics:								
Salaries and expenses	207	1,397,000	1,300,000	140,000	1,506,000	1,380,184	1,481,000	1,500,400
Printing and binding	207	4,000	4,000		4,000	2,947	4,300	4,300
Overtime, leave, and holiday compensation, allotment							50,000	
Total, Bureau of Narcotics		1,401,000	1,304,000	140,000	1,510,000	1,383,131	1,535,300	1,504,700
Bureau of Engraving and Printing:								
Salaries and expenses	604	11,435,700	11,750,000	1,462,200	13,500,000	10,581,770	13,110,100	13,500,000
Printing and binding	604	5,500	5,500		5,500	3,285	5,500	5,500
Total, Bureau of Engraving and Printing		11,441,200	11,755,500	1,462,200	13,505,500	10,585,055	13,115,600	13,505,500
Secret Service Division:								
Salaries	207	87,600	100,000	12,784	110,000	88,418	104,400	110,000
Suppressing counterfeiting and other crimes	207	1,792,900	1,900,000	192,971	2,047,000	1,775,152	1,978,400	2,045,000
Salaries, White House Police	603	309,500	325,000	45,500	372,900	303,598	370,500	372,900
Uniforms and equipment, White House Police	603	9,000	9,000		9,000	9,734	12,700	9,000
Salaries and expenses, guard force, Treasury buildings	604	865,969	825,000	47,222	849,700	969,729	1,000,000	1,000,000
Printing and binding	207	7,000	8,000		8,000	6,679	9,000	9,000
Reimbursement to District of Columbia, benefit payments to White House Police and Secret Service forces	603	48,125	45,000	7,379	68,500	37,058	68,400	67,900
Working fund	207					4,819		
Total, Secret Service Division		3,120,025	3,112,000	305,856	3,465,100	3,225,187	3,543,600	3,613,800
Bureau of the Mint:								
Salaries and expenses	604	168,000	170,000	18,250	191,250	165,069	194,700	191,200
Transportation of bullion and coin, mints and assay offices	604	12,800	55,000		24,500	7,809	24,500	24,500
Salaries and expenses, mints and assay offices	604	5,642,500	6,000,000	721,350	6,960,600	4,379,723	6,737,300	6,943,600
Printing and binding	604	8,000	9,500		10,500	8,743	9,500	10,500
Medal for General Marshall and Admiral King	610	4,500					4,500	
Total, Bureau of the Mint		5,836,200	6,264,500	739,600	7,186,850	4,545,726	6,970,500	7,169,800
Bureau of Federal Supply:								
Salaries and expenses	610	1,370,900	1,227,000	152,735	1,635,200	1,382,553	1,432,800	1,628,000
General supply fund (revolving fund)	610					494,452		
Surplus property program	610	14,989,000						
Printing and binding	610	150,000	150,000		185,000	125,281	175,000	176,000
Working capital fund, duplicating services for war agencies	610					182,845		
Defense aid:								
Administrative expenses (national defense)	053					1,197,615	2,900,000	325,000
Purchase of supplies (national defense)	053					541,724,728	150,000,000	10,000,000
Special fund	053					74,413,451	80,000,000	21,500,000
Federal property utilization program	610					* 289		
United Nations Relief and Rehabilitation Administration, allotment	152					110,581,819	172,000,000	65,000,000
Strategic and critical materials (national defense), act of June 7, 1939 as amended	053		100,000,000			218,847	177,000,000	243,100,000
Working fund	051					* 5,000	27,000	
Total, Bureau of Federal Supply		16,519,900	101,377,000	152,735	1,820,200	730,316,302	583,534,800	342,029,000
Coast Guard:								
Salaries, Office of Commandant:								
1946	052	1,680,000				1,574,091		
1947 and 1948	452		1,697,500	237,617	2,480,600		1,911,000	2,483,400

* Excess of credits, deduct.

† Transferred to War Assets Administration.

‡ Includes cancellation of Reconstruction Finance Corporation notes for 1947, \$80,849,460; 1948, \$210,100,309.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
TREASURY DEPARTMENT—Continued								
Coast Guard—Continued								
Pay and allowances:								
1946	052	\$393,737,800			\$271,152,019			
1947 and 1948	452		\$74,010,000	\$6,885,582	\$82,326,000	\$109,866,100	\$82,225,980	
Contingent expenses, 1946	052				387			
General expenses:								
1946	052	62,285,000			39,529,029			
1947 and 1948	452		30,195,600		37,016,000	42,000,000	37,529,000	
Civilian employees:								
1946	052	2,414,000			2,630,110			
1947 and 1948	452		2,281,000	326,418	4,428,000	2,548,900	4,428,000	
Establishing and improving aids to navigation:								
1946	052	790,000			346,778			
1947 and 1948	452		3,390,000		2,800,000	1,134,721	4,871,000	
Emergency construction of vessels and shore facilities:								
1946	052				210,623			
1947 and 1948	452					25,775		
Acquisition of vessels and shore facilities:								
1946	052	3,833,907			21,819,567			
1947 and 1948	452		1,375,000		2,869,000	10,526,934	9,500,000	
Coast Guard supply account fund: 1946	052				* 709,004			
Construction of vessels and shore facilities (lend-lease):								
1946	052				* 6,481			
1947 and 1948	053					6,481		
Working fund, Treasury, 1947 and 1948	052					* 716,720	716,720	
Working fund, U. S. Maritime Commission: 1946	052				* 38			
Retired pay, former Lighthouse Service:								
1946	201	983,000			778,920			
1947 and 1948	201		976,000		979,400	1,041,393	979,400	
Aids to navigation, Lighthouse Service	052				* 128			
Salaries, merchant marine inspection:								
1946	455	369,000			427,223			
1947 and 1948	455		431,500	54,010		485,510		
Salaries and expenses, merchant marine inspection:								
1946	455	1,918,000			1,747,243			
1947 and 1948	455		1,870,000	210,171		2,080,191		
Salaries and expenses, Bureau of Marine Inspection and Navigation:	455					36		
Salaries, lighthouse vessels, Coast Guard: 1946	052				1			
Special projects, vessels, Coast Guard: 1946	052				* 5,683			
Site and construction of Coast Guard stations, act June 29, 1936: 1946	052				30			
Special projects, aids to navigation, Lighthouse Service:								
1946	052				32,437			
1947 and 1948	452					150		
Special projects, aids to navigation, Coast Guard:								
1946	052				270,327			
1947 and 1948	452					388,894	282,036	
Maritime training fund	053				1,124,143			
State marine schools, United States Maritime Commission	053				3,167			
Payments under the Armed Forces Leave Act of 1946, allotment:	053					49,350,000	5,650,000	
Defense aid, Coast Guard, allotment: 1946	052				* 227			
Emergency fund for the President, national defense, allotment:								
1946	052				439,081			
1947 and 1948	052					723,952		
Claims for damages, operation of vessels, Coast Guard: 1946	052				285			
Total, Coast Guard		468,010,707	116,226,000	7,713,798	132,904,400	341,368,879	221,173,281	148,665,236

* Excess of credits, deduct.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
TREASURY DEPARTMENT—Continued								
Miscellaneous:								
Claims, judgments, and private relief acts:								
Claims and judgments	601	\$25,536,989			\$20,953,885			
Private relief acts	604	2,057,974			1,942,264			
Total, miscellaneous		27,594,963			22,896,149			
Total *		8,776,630,539	\$7,633,756,969	\$4,438,469	\$7,556,139,293	9,631,697,166	\$11,300,927,737	
Anticipated supplemental appropriations not itemized above:								
Office of Secretary: Refunds under Renegotiation Act	700			15,000,000			15,000,000	
Bureau of Customs: Collecting revenue from customs	604			900,000		850,000	50,000	
Coast Guard: Pay and expenses	452			16,613,000			16,057,000	
Office of Contract Settlement	603			70,000			75,000	
Total, Treasury Department, exclusive of public-debt items				45,338,469	7,587,822,293	11,301,777,737	9,141,861,717	
STATUTORY PUBLIC DEBT RETIREMENTS								
Permanent appropriations:								
Cumulative sinking fund	(7)	587,605,466	587,560,000	587,560,000				
Special accounts:								
Redemption of bonds, etc., from repayments of principal of loans, etc., Public Works Administration	(7)		8,000,000	5,000,000				
Retirements from gifts, forfeitures, and other miscellaneous receipts	(7)	4,000	5,000	5,000	4,000	5,000	5,000	
Obligations retired from Federal intermediate credit bank franchise tax receipts	(7)	305,797	289,000	225,000				
Total, statutory public debt retirement		587,915,263	595,854,000	592,790,000	4,000	5,000	5,000	

* See pt. II, detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

† Public debt retirement items excluded from functional classification.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Supplementals and proposed transfers required (estimate)				
WAR DEPARTMENT								
MILITARY ACTIVITIES								
Office of Secretary of War:								
Contingencies of the Army.....	051	\$ 100	\$14,480,300		\$25,500,000	\$54,049,220	\$14,600,000	\$26,000,000
Miscellaneous expenses, military intelligence activities, Army.....	051					92,238		
Educational orders, production of munitions.....	051					300		
Expediting production of equipment and supplies for national defense.....	051	\$ 100				369,350,728	18,000,000	2,000,000
Salaries and expenses, strategic services functions.....	051					5,123,628	700,000	
Emergency funds for the President:								
National defense housing, allotment.....	251					499		
War, allotment to War Department.....	051					563		
National defense, allotment.....	051					526,158	13,700,000	
National defense, allotment to War, strategic services functions.....	051					35,600		
Working fund.....	604					4,243	30,000	4,000
Working fund, War, strategic services functions.....	051					10,661		
Foreign war relief, allotment to War, Office of Secretary.....	152					1,575,736		
Total, Office of Secretary of War.....		200	14,480,300		25,500,000	430,667,487	47,030,000	28,004,000
Lend-lease.....	051					138,252,578	31,125,000	
Defense aid, special fund.....	051					1,964,677		
Total, lend-lease.....						140,247,255	31,125,000	
General Staff Corps:								
Contingent fund, Chief of Staff.....	051	\$ 100				702,724	10,000	
Special field exercises.....	051	\$ 100	7,000,000		9,000,000	433,056	4,500,000	8,400,000
Total, General Staff Corps.....		200	7,000,000		9,000,000	269,668	4,510,000	8,400,000
National War College:								
Command and Staff College, Fort Leavenworth, Kans.....	051	\$ 111,800	294,600		306,000	125,617	310,000	305,000
	051	\$ 165,000	345,000		450,000	172,267	348,000	450,000
Finance Department:								
Finance Service, Army.....	051	\$ 6,833,139,000	2,585,800,000	\$818,500,000	2,656,480,000	12,395,902,247	3,611,230,000	2,690,430,000
Travel, pay, and allowance, volunteers, War with Spain.....	051					2,148		
Special deposit account.....	051					94,647,045		
Army account of advances.....	051					95,557,008	32,188,000	
Defense aid, advance account.....	051					144,616		
Overtime leave and holiday compensation, allotment to war.....	651						1,900,000	2,000,000
Payments under the Armed Forces Leave Act of 1946, allot- ment to war.....	651						1,219,850,600	152,965,000
Claims for damages, act July 3, 1943.....	051	1,215,950				812,914		
Working funds, War, Finance, and War Relocation Au- thority.....	051					1		
Working fund.....	202					38,914	150,000	50,000
Special accounts:								
Permanent appropriation: Expenses and losses, finan- cing war contracts.....	051	4,532,604	3,500,000		1,000,000	2,511,215	3,000,000	1,000,000
Sales of surplus property, foreign areas clearing account, Army.....	651					85,652,532	54,000,000	
Transferred from:								
Expenses of liquidation, Civilian Conservation Corps.....	204					88,852		
Civilian Conservation Corps.....	204					4,535		
Total, Finance Department.....		6,858,907,554	2,589,300,000	818,500,000	2,657,480,000	12,312,398,181	4,887,932,000	2,846,445,000

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Actual, 1946	Estimate, 1947	Estimate, 1948	
			Actual	Supplementals and proposed transfers required (estimate)				Recom- mended, 1948
WAR DEPARTMENT—Continued								
MILITARY ACTIVITIES—Continued								
Quartermaster Corps:								
Quartermaster Service, Army	051	\$5,550,430,000	\$97,900,000	—169,000,000	\$727,901,000	\$2,932,036,044	\$791,701,000	\$758,419,000
Replacing Quartermaster Service, Army (special account)	051					* 620,591,256	107,000,000	46,000,000
Transferred from: Emergency relief, administrative expenses, Work Projects Administration	204					* 1		
National Industrial Recovery Act	051					* 384		
Working fund	052					374,176	3,000,000	100,000
Working fund, civilian defense	610					4,841		
Working fund, emergency relief, Work Projects Administration, Federal Works Agency	204					12,955		
Total, Quartermaster Corps		5,580,430,000	97,900,000	—169,000,000	727,901,000	2,311,836,375	901,701,000	804,519,000
Transportation Corps:								
Transportation Service, Army	051	\$1,785,000,000	500,000,000		400,000,000	1,125,747,355	604,600,000	424,000,000
Working fund	052					14,084,364	4,800,000	
Total, Transportation Corps		1,785,000,000	500,000,000		400,000,000	1,139,831,719	609,400,000	424,000,000
Signal Corps:								
Signal Service of the Army	051	\$529,336,000	102,000,000		90,000,000	942,013,092	190,000,000	98,000,000
Replacing Signal Corps supplies and equipment (special accounts)	051					* 53,223,551	4,700,000	2,000,000
Working fund, War, Signal Corps	052					78,750,858	1,480,000	
Total, Signal Corps		529,336,000	102,000,000		90,000,000	967,540,399	196,180,000	100,000,000
Air Corps:								
Air Corps, Army	051	\$100	1,199,500,000		850,000,000	2,349,585,440	1,071,000,000	1,150,000,000
Working fund	052					1,929,759,381	10,000,000	30,000,000
Working fund, Air Corps (special account)	052					* 900,000	320,000	
Working fund, defense aid	052					* 2,703,840		
Development of rotary-wing aircraft, Army	051					* 29		
Total, Air Corps		100	1,199,500,000		850,000,000	4,275,650,952	1,081,320,000	1,180,000,000
Medical Department:								
Medical and Hospital Department, Army	051	\$329,000,000	68,000,000	5,500,000	75,000,000	209,404,097	79,200,000	77,700,000
Army Medical Museum	051					40		
Library, Surgeon General's office	051					* 145		
Replacing medical supplies	051					* 24,341,561	1,437,000	749,000
Working fund	202					470,002	90,000	16,000
Transferred from:								
Salaries and expenses, Veterans' Administration	104					* 17		
Salaries and expenses, Saint Elizabeths Hospital, Federal Security Agency	206						59,000	19,000
Total, Medical Department		329,000,000	68,000,000	5,500,000	75,000,000	185,532,416	80,786,000	78,484,000
Corps of Engineers:								
Engineer service, Army	051	\$3,019,200,630	816,044,000		365,000,000	1,656,515,353	1,015,796,000	624,076,346
Emergency fund for the President, national defense, allotment	051					954	3,000	
Replacing engineer service	051					1,319,205	* 2,550,000	* 500,000
Acquisition of land	051					* 4,881		
Construction of buildings, etc., at military posts, National Industrial Recovery	051					23,928		
Office building and apartments, Arlington, Va	051					* 2,333		
Working fund, War, Engineers, military	051					5,184,098	2,000,000	
Transferred from:								
Community facilities, defense public works, Federal Works Agency	254					34,646	50,000	
Salaries and expenses, War Assets Administration, special fund	610						9,776,000	
National defense housing, Office of Administrator, National Housing Agency	251					* 397,490	13,000	

* Excess of credits, deduct.

† Excludes reappropriations shown in table 11.

‡ Excludes contract authorizations shown in table 12.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Actual, 1946	Estimate, 1947	Estimate, 1948	
			Actual	Supplementals and proposed transfers required (estimate)				Recommended, 1948
WAR DEPARTMENT—Continued								
MILITARY ACTIVITIES—Continued								
Corps of Engineers—Continued								
Special accounts: National defense housing, War, maintenance, etc.	251				\$ 7,207			
Total, Corps of Engineers		\$3,019,200,630	\$816,044,000		\$365,000,000	1,662,666,273	\$1,625,088,000	\$523,576,316
Ordnance Department:								
Ordnance service and supplies, Army	051	\$2,717,531,000	\$27,719,000	-\$17,719,000	275,000,000	2,498,194,879	212,000,000	339,000,000
Rock Island Bridge, Rock Island, Ill.	051	\$ 16,500	69,000		44,000	57,799	39,000	55,000
Repairs of arsenals, Army	051					370,481		
Replacing ordnance and ordnance stores (permanent appropriation)	051					\$ 168,173,662	95,000,000	\$ 1,600,000
Working fund	052					952,703,134	200,000,000	1,700,000
Working fund, Navy, Ordnance	052					18		
Working fund, Navy, naval supply account fund	052					\$ 15		
Total, Ordnance Department		2,747,547,500	\$27,788,000	-\$17,719,000	275,044,000	3,283,152,634	507,039,000	339,755,000
Chemical Corps:								
Chemical Service, Army	051	\$ 624,525,000	25,900,000		21,000,000	206,323,888	34,484,000	23,856,000
Working fund	051					175,524	\$ 4,400,000	4,400,000
Working fund, Navy, Ordnance	052					2		
Total, Chemical Warfare Service		624,525,000	25,900,000		21,000,000	206,499,414	30,084,000	28,256,000
Army ground forces: Training and operation								
Special service schools	051				4,500,000			4,150,000
Armored force: Instruction in armored force activities	051	\$ 1,230,000	1,364,000			1,049,191	926,000	75,000
	051	\$ 100,000	1,160,000			387,577	1,000,000	40,000
Seacoast defenses, general								
Seacoast defenses (no year)	051	\$ 100	2,487,000			3,481,436	1,662,000	200,000
Seacoast defenses, Panama Canal	051					4,811	130,000	
	051					\$ 2		
Total, seacoast defenses		100	2,487,000			3,486,245	1,792,000	200,000
United States Military Academy:								
Pay of Military Academy	051	\$ 1,756,000	1,864,000		1,913,000	1,722,547	1,601,000	1,894,000
Maintenance, Military Academy	051	\$ 4,251,000	5,610,000		5,384,000	5,566,721	5,519,000	4,481,000
Total, Military Academy		6,007,000	7,474,000		7,297,000	7,289,268	7,120,000	6,375,000
National Guard								
Organized Reserves	051	\$ 100	110,000,000	-\$60,000,000	110,000,000	135,850	62,000,000	111,000,000
Citizens' military training: Reserve Officers' Training Corps	051	\$ 100	56,000,000	-\$30,000,000	56,000,000	235,909	21,000,000	52,000,000
National Board for Promotion of Rifle Practice, Army: Promotion of rifle practice	051	\$ 100	16,782,000		24,840,000	1,766,636	14,917,000	24,590,000
Inter-American relations, War Department: Inter-American relations	051	\$ 67,000	281,500		281,500	54,243	305,900	274,500
Expenses, Army of the Philippines	151	\$ 100	1,000,000		650,000	212,534	660,000	669,000
United Nations Relief and Rehabilitation Administration, allotment	152	\$ 100				118,303,463	150,000,000	100,000,000
Government and Relief in Occupied Areas	152		425,000,000	300,000,000			209,000,000	20,000,000
Atomic Service, War Department	051		\$ 375,000,000				556,000,000	61,000,000
Miscellaneous:								
Transferred from: National defense housing, Federal Public Housing Authority, National Housing Agency	251					926,392		
Claims, judgments, and private relief acts	051	1,282,361				92,052		
Total, miscellaneous		1,282,361				1,021,444		
Total, military activities, exclusive of salaries and expenses		21,449,910,945	7,245,000,400	856,281,000	5,700,249,500	27,049,993,691	10,488,493,000	6,681,561,846

* Excess of credits, deduct.

* Excludes reappropriations shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES		
		Actual, 1946	1947		Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Supplementals and proposed transfers required (estimate)				Recommended, 1948
WAR DEPARTMENT—Continued							
MILITARY ACTIVITIES—Continued							
Salaries, War Department:							
Office of Secretary of War	051	\$564,000	\$564,000	\$564,000	\$564,000	\$564,000	\$564,000
Office of Chief of Staff	051	394,000	394,000	394,000	394,000	394,000	394,000
Adjutant General's Office	051	2,088,000	2,088,000	2,088,000	2,152,024	2,088,000	2,088,000
Office of Inspector General	051	33,000	33,000	33,000	34,375	33,000	33,000
Office of Judge Advocate General	051	134,000	134,000	134,000	131,070	134,000	134,000
Office of Chief of Finance	051	609,000	609,000	609,000	650,866	609,000	609,000
Office of Quartermaster General	051	831,000	831,000	831,000	844,361	831,000	831,000
Office of Chief Signal Officer	051	371,000	371,000	371,000	375,774	371,000	371,000
Office of Commanding General, Army Air Forces	051	517,000	517,000	517,000	518,607	517,000	517,000
Office of Surgeon General	051	393,000	393,000	393,000	394,417	393,000	393,000
Office of Chief of Engineers	051	531,000	531,000	531,000	532,703	531,000	531,000
Office of Chief of Ordnance	051	883,000	883,000	883,000	885,820	883,000	883,000
Office of Chief of Chemical Warfare Service	051	83,000	83,000	83,000	83,798	83,000	83,000
Office of Chief of Chaplains	051	7,000	7,000	7,000	7,025	7,000	7,000
National Guard Bureau	051	104,000	104,000	104,000	98,526	104,000	104,000
Total, salaries, War Department		\$ 7,542,000	7,542,000	7,542,000	7,683,782	7,542,000	7,542,000
Contingent expenses, War Department	051	\$ 6,500,000	3,000,000	2,500,000	4,739,148	3,115,000	3,000,000
Printing and binding, War Department	051	\$ 40,000,000	11,500,000	7,500,000	31,692,793	14,700,000	8,300,000
Total, salaries and expenses, War Department		54,042,000	22,042,000	17,542,000	44,116,023	25,357,000	18,842,000
Adjustment to daily Treasury statement basis ¹	051					\$ 1,500,000,000	
Total, military activities, including salaries and expenses, War Department		21,503,952,945	7,267,042,100	\$850,281,000	5,717,791,500	27,694,169,714	9,013,850,000
CIVIL FUNCTIONS							
Quartermaster Corps:							
Cemeterial expenses, War Department	610	4,747,700	2,433,000	48,000	4,255,000	5,130,000	4,200,000
Cemeterial expenses, War Department (no year)	610	92,500,000				72,500,000	20,000,000
Signal Corps: Alaska Communication System	459	227,840	743,000	53,000	1,679,000	204,324	777,000
United States Soldiers' Home: Permanent appropriation: Payment of interest on Soldiers' Home permanent fund	104	437,197	480,000		530,000	437,197	462,882
Government and Relief in Occupied Areas	152				725,000,000		645,000,000
Relief of the Philippine Islands	155	2,851,813				27,818,122	
Corps of Engineers:							
Maintenance and improvement of existing river and harbor works	452	\$1,193,000	110,125,250		101,994,000	77,755,850	102,738,000
Maintenance and improvement of existing river and harbor works, emergency construction, act July 21, 1932	452					27	
Alteration of bridges over navigable waters of the United States	452		2,900,000		500,000	\$ 502,645	325,000
Flood control, general	401	127,202,000	144,065,000		163,356,000	43,025,353	148,666,000
Flood control, Kings River and Tulare Lake, Calif	401		1,000,000				231,000
Flood control, Sutton Reservoir, W. Va	401		750,000				120,000
Flood control, general (emergency fund)	401					13,534,241	2,387,000
Flood control, Mississippi River and tributaries	401	45,000,000	46,000,000		24,000,000	30,256,735	36,500,600
Emergency fund for flood control on tributaries of Mississippi River	401	500,000	500,000		100	640,445	417,000
Flood control, Sacramento River, Calif	401	2,050,000	2,000,000		1,000,000	1,616,796	1,679,000
Power plant, Bonneville Dam, Columbia River, Oreg., construction	401					237,708	82,000
Power plant, Fort Peck Dam, Mont., construction	401		1,505,000			776,884	1,800,000
Maintenance and operation, certain Federal water mains outside the District of Columbia	610	12,000	12,000		12,000	6,261	12,000
Transferred from:							
Improvement of Washington Channel, District of Columbia	452					32,562	55,000
Development of landing areas for national defense, Civil Aeronautics Administration	451					4,496,771	1,500,000

¹ Excess of credits, deduct.

² Excludes reappropriations shown in table 11.

³ Represents expenditures reflected as cash withdrawals from the Treasury prior to June 30, 1946.

TABLE 10—Continued

APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Supplementals and proposed transfers required (estimate)				
WAR DEPARTMENT—Continued								
CIVIL FUNCTIONS—Continued								
Corps of Engineers—Continued								
Transferred from—Continued								
Hospital and domiciliary facilities, Veterans' Administration.....	104				\$133,128	\$36,829,140	\$290,288,970	
Salaries and expenses, Philippine rehabilitation, Department of State.....	155					2,540,000	9,040,000	
Working fund, War, engineers, civil.....	052				* 40,616			
Special deposit account.....	401				* 683,747			
Permanent appropriations:								
Maintenance and operation of dams and other improvements of navigable waters (special account).....	452	\$152,935	\$150,000	\$150,000		300,000	150,000	
Payments to States, flood control, act of June 28, 1938 (special account).....	401	71,017	215,000	215,000		300,000	215,000	
Total, Corps of Engineers.....		256,271,552	309,222,250	291,227,100	171,275,703	336,481,140	689,400,970	
Miscellaneous:								
Payment to City of Memphis, Tenn., and Memphis Park Commission.....	401				45,000			
Payment to Montgomery County, Miss., districts 2 and 3.....	401				40,227			
Private relief acts.....	401				1,443			
Total, miscellaneous.....					86,670			
Total, civil functions.....		357,636,162	312,578,250	\$101,000	1,022,694,100	201,331,208	415,351,022	
PANAMA CANAL								
Panama Canal (see also table 11):								
Maintenance and operation.....	452	4,724,000	12,749,000	16,850,000	14,052,768	17,401,700	15,925,700	
Sanitation, Canal Zone.....	206	2,261,200	2,010,000	1,126,000	3,652,000	2,433,113	3,652,000	
Civil government, Panama Canal and Canal Zone.....	610	1,738,000	2,424,000	357,000	2,974,000	1,730,227	2,795,500	
Construction, additional facilities (national defense).....	452	810,600	2,618,000		750,000	1,527,096	3,408,000	
Repatriation of unemployed aliens.....	610				14,772	25,000	30,000	
Memorial to Maj. Gen. George W. Goethals.....	610						156,500	
Transferred from: Community facilities, defense public works,								
Office of Administrator, Federal Works Agency.....	254				31,620			
Special deposit accounts.....	610				* 609,586	917,985	191,138	
Working fund, Panama Canal.....	453				47,607	148,200		
Permanent appropriation: Postal funds, Canal Zone (special account).....								
	610	607,541	770,500	798,500	418,521	882,000	897,000	
Claims and judgments.....	610				5,158			
Total, Panama Canal.....		10,144,341	20,571,500	1,483,000	25,024,500	19,651,276	28,714,385	
Total.....		21,871,130,388	7,600,492,150	857,865,000	6,765,507,100	27,315,092,198	9,457,915,407	
Anticipated supplemental appropriations not itemized above:								
Military activities, Corps of Engineers:								
Engineer service, Army.....	051				125,000,000		74,000,000	
Construction at military posts.....	051				100,000,000		38,000,000	
Civil functions, Quartermaster Corps: Cemetery expenses.....	610			87,500,000	54,000,000		36,000,000	
Total, War Department.....		21,871,130,388	7,600,492,150	945,365,000	7,044,507,100	27,315,092,198	8,254,658,654	

* Excess of credits, deduct.

† See pt. II, Detailed estimates of appropriation and other authorizations, for further detail on appropriations listed above.

TABLE 10—Continued
APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
DISTRICT OF COLUMBIA								
Federal contribution.....	610	\$6,000,000	\$8,000,000	.....	\$8,000,000	\$8,000,000	\$8,000,000

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES								
Independent offices:								
Tennessee Valley Authority	401	\$ 9,648,000	\$ 39,906,000	\$ 27,057,500	\$21,333,429	\$33,365,567	\$44,624,500	
Working fund	051				118,333			
Total, Independent offices		9,648,000	39,906,000	27,057,500	21,451,762	33,365,567	44,624,500	
Federal Loan Agency:								
Office of the Administrator: Emergency fund for the President, Navy, allotment	610				6,425,818			
Reconstruction Finance Corporation:								
Transferred from:								
Salaries and expenses, War Assets Administration, special fund	610					14,000	20,000	
Federal property utilization program	610				3,052			
Defense aid	053					25,572,000		
Defense aid, special fund	053					7,240,000		
Expenses, disposal agencies, Surplus Property Administration, Office of War Mobilization and Reconversion, allotment (surplus property disposal functions)	610				72,392			
United Nations Relief and Rehabilitation Administration, allotment	152					10,000,000		
Total, Federal Loan Agency					6,501,262	42,826,000	20,000	
National Housing Agency:								
Office of Administrator:								
Salaries and expenses	253				2,962,065	1,068,000	950,000	
National defense housing	251				416			
Penalty mail costs	253				139,429	285,000	290,000	
Veterans housing	251	445,627,000			8	(1)	(1)	
Working fund	253				\$ 27,504			
Transferred from:								
Cultural relations with China and the neighboring countries and countries of the Near East and Africa, Department of State	151				4,533			
Cooperation with the American Republics, Department of State	151				1,142			
Salaries and expenses, War Assets Administration, special fund	610					353,000	234,000	
Total, Office of Administrator		445,627,000			3,080,029	1,706,000	1,474,000	
Federal Home Loan Bank Administration:								
Administrative expenses, Federal Home Loan Bank Board (special account)	252				\$ 127			
Home Owners' Loan Corporation:								
National defense housing	251				\$ 62,091			
Salaries and administrative expenses	252				200			
Total, Federal Home Loan Bank Administration					\$ 62,018			
Federal Housing Administration:								
Mutual mortgage insurance fund	252				9			
Renovation and modernization insurance, allocation from Reconstruction Finance Corporation (special account)	252				\$ 351			
Supplies, materials, etc., war housing insurance fund (special account)	252				3,469			
Total Federal Housing Administration					3,127			

^a Excess of credits, deduct.

^b Excludes reappropriations shown in table 11.

¹ Transferred to Federal Public Housing Authority and Housing Expediter for expenditure.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Cyle No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES—Continued								
National Housing Agency—Continued								
Federal Public Housing Authority:								
Annual contributions.....	251	\$ 7,600,000	\$ 8,300,000	\$ 8,300,000	\$ 7,136,735	\$ 6,700,000	\$ 8,300,000	
War housing in and near the District of Columbia.....	251				283,375	133,209		
United States Housing Authority.....	251				4,641			
Expenses, disposal agencies, War Assets Administration, allotment.....	610				46,853			
Administrative expenses, United States Housing Authority.....	251				* 37,511			
Defense aid, agricultural, industrial and other commodities, allotment.....	053				33,937,940	2,578,000		
Defense aid special fund, allotment (special account).....	053				33,395	31,000		
Emergency fund for the President, defense housing, temporary shelter, allotment.....	251				* 42,379			
Transferred from:								
Community facilities, defense public works.....	254				484,999	199,060		
Construction fund, United States Maritime Commission, act June 29, 1936, revolving fund.....	251				342,956	137		
National defense housing, Office of Administrator, National Housing Agency.....	251				39,907,131	11,698,780	900,000	
National defense housing, temporary housing, Office of Administrator, National Housing Agency.....	251				1,827,996	296,203		
Emergency fund for the President, national defense housing, National Housing Agency.....	251				65,245	111		
Emergency fund for the President, defense housing, temporary shelter, Office of Administrator.....	251				202,402			
Veterans' housing, Office of Administrator, National Housing Agency.....	251				29,252,686	367,815,251	29,388,176	
Working fund, National Housing Agency, Federal Public Housing Authority.....	251				* 178,944			
Permanent appropriations:								
Operation, maintenance, etc., national defense housing (special account).....	251		80,210,718	66,112,321	4,094,185	47,260,970	76,860,980	
Disposition or removal, veterans' housing (special account).....	251		110,478	8,345,000		997,200	935,400	
Disposition or removal, war housing program (special account).....	251	177,513	46,722,765	60,341,427		2,840,269	42,466,211	
Operation, maintenance, etc., homes conversion, national defense housing (special account).....	251		12,592,057	8,729,600	* 7,750,419	11,192,672	9,939,394	
National defense housing, maintenance, etc. (special account).....	251					55		
Maintenance, operation, etc., United States Maritime Commission housing projects (special account).....	251				7,124	27,418		
Operating fund, United States Housing Act of 1937, as amended (special account).....	251	5,007,163			5,988,116	7,824,432		
Disposition or removal, homes conversion program (special account).....	251		4,746,800	6,385,600		4,128,072	4,736,100	
Total, Federal Public Housing Authority.....		12,784,676	152,682,818	158,413,948	115,606,551	463,722,784	173,526,261	
Miscellaneous: Claims and judgments.....	253	115,041			82,299			
Total, National Housing Agency.....		458,526,717	162,682,818	158,413,948	118,709,988	465,428,784	175,000,261	
Department of Agriculture: Federal Crop Insurance Corporation: Administration of Federal Crop Insurance Act.....	353	8,304,900	7,340,000	\$450,000	9,330,000	3,407,686	5,450,000	

* Excess of credits, deduct.

† Excludes reappropriation shown in table 11.

TABLE 10—Continued
 APPROPRIATIONS AND EXPENDITURES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	APPROPRIATIONS			EXPENDITURES			
		Actual, 1946	1947		Recom- mended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
			Actual	Anticipated supplementals				
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES—Continued								
Department of Justice: Prison industries fund.....	207				\$3,672,599	\$5,930,293	\$2,874,081	
Department of State:								
Institute of Inter-American Affairs.....	151	1 \$3,456,710		1 \$7,000,000		3,456,710	7,000,000	
Inter-American Educational Foundation, Inc.....	151	1 1,083,577		1 1,115,000		1,115,000	1,115,000	
Total, Department of State.....		4,540,287		8,115,000		4,571,710	8,115,000	
Treasury Department:								
Subscriptions to capital stock:								
Export-Import Bank.....	153				674,000,000	325,000,000		
Federal Crop Insurance Corporation.....	352			20,000,000	20,000,000	10,000,000	10,000,000	
Federal Farm Mortgage Corporation.....	352				* 50,000,000	* 40,000,000	* 9,990,000	
Federal land banks.....	352				* 77,908,610	* 39,957,850		
Production credit corporations.....	352				* 7,050,000	* 5,300,000	* 4,800,000	
Reductions in interest rate on mortgages:								
Federal Farm Mortgage Corporation.....	353				5,725			
Federal land banks.....	353				3,215			
Cancellation of notes payable to the U. S. Treasury: Com- modity Credit Corporation ²								
	352					921,456,561	830,380,311	
Total, Treasury Department.....				20,000,000	536,200,966	1,171,198,711	788,665,902	
Total.....		\$476,479,617	204,469,105	\$450,000	222,916,448	689,944,263	1,728,771,065	
Additional appropriations required by proposed new legislation:								
National Housing Agency.....	250			5,000,000			4,000,000	
Total, Government corporations and credit agencies.....		476,479,617	204,469,105	450,000	227,916,448	1,728,771,065	1,030,269,744	

* Excess of credits, deduct.

¹ For liquidation of contract authorizations.² For restoration of capital impairment.

TABLE 11

REAPPROPRIATIONS OF UNOBLIGATED BALANCES OF GENERAL AND SPECIAL ACCOUNTS

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code No.	Actual, 1946	Estimate, 1947	Estimate, 1948
THE JUDICIARY				
United States Supreme Court:				
Preparation of rules for criminal procedure	602	\$14,377	\$11,072	
Preparation of rules for civil procedure	602	13,355	6,674	
Total, the Judiciary		27,732	17,746	
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES				
Funds appropriated to the President:				
Defense aid (lend-lease)	053		5,500,000	
Emergency fund for the President, national defense	053	65,371,175	5,000,000	
Foreign war relief	152	2,150,000		
Civil Service Commission: Panama Canal construction annuity fund	201	42,349	32,803	
National Advisory Committee for Aeronautics:				
Construction and equipment, Langley Field, Va.	454		3,371	
Aircraft engine research laboratory	454		2,352	
Working fund	052		1,848	
Total, Executive Office of the President and independent offices		67,566,524	10,540,374	
FEDERAL SECURITY AGENCY				
Bureau of Employees' Compensation:				
Salaries and expenses	202	113,570		
Employees' compensation fund	202	1,900,297		
Total, Federal Security Agency		2,019,867		
FEDERAL WORKS AGENCY				
Office of the Administrator: Liquidation of Public Works Administration	204	8,274,830	2,030,742	\$986,112
Bureau of Community Facilities:				
Maintenance and operation of schools	301		7,000,000	
Liquidation of defense public works	254		1,000,000	
Total, Federal Works Agency		8,274,830	10,030,742	986,112
DEPARTMENT OF AGRICULTURE				
Agricultural Research Administration:				
Bureau of Animal Industry:				
Salaries and expenses	351	800,000		
Eradication of foot-and-mouth and other contagious diseases of animals and poultry	351	305,000	305,000	
Emergency rubber project	351	4,253,662		
Production and Marketing Administration:				
Conservation and use of agricultural land resources	353	13,000,000	42,500,000	
Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935, permanent annual appropriation	353		65,568,710	
Farmers' Home Administration:				
Loans, grants, and rural rehabilitation	352	198,000		
Farm Security Administration: Loans and grants to farmers, 1945 flood damage	352	2,000,000		
Total, Department of Agriculture		20,556,662	108,373,710	
DEPARTMENT OF COMMERCE				
Civil Aeronautics Administration:				
Establishment of air-navigation facilities	454	5,985,267	8,984,522	500,000
Technical development	454		120,000	
Development of landing areas for national defense	454	12,681,796	8,974,098	
Weather Bureau: Salaries and expenses				
	610		280,000	
Total, Department of Commerce		18,677,063	18,358,620	500,000

TABLE 11—Continued

REAPPROPRIATIONS OF UNOBLIGATED BALANCES OF GENERAL AND SPECIAL ACCOUNTS—Continued

Organization unit and appropriation title	Code No.	Actual, 1946	Estimate, 1947	Estimate, 1948
DEPARTMENT OF THE INTERIOR				
United States High Commissioner to the Philippine Islands.....	610	\$61,856	\$76,697	
Bureau of Indian Affairs:				
Education of Indians.....	302		25,000	
Suppressing contagious diseases among livestock on Indian reservations.....	351	33,737	17,711	
Redemption of restricted Indian property subject to taxation.....	610	5,567	5,107	
Purchase of improvements, on lands, Havasupai Indian Reservation, Ariz.....	610	2,350		
Settlement of claims to water rights, Gila River, Ariz. (reimbursable).....	401		114,400	
Geological Survey:				
Engineer service, Army (transfer to Interior, Geological Survey).....	051	479,361		
Air Corps, Army (transfer to Interior, Geological Survey).....	051	49,919		
Bureau of Mines:				
Construction and equipment of helium plants (national defense).....	403	2,333,045	1,902,332	
Helium production.....	403	2,687,567	2,431,737	
National Park Service: Water rights.....	405	25,877	14,987	
Fish and Wildlife Service:				
Maintenance of mammal and bird reservations.....	404		40,000	
Migratory bird conservation fund (receipt limitation).....	404	2,585,006	2,649,690	\$2,024,690
Total, Department of the Interior.....		8,264,285	7,277,661	2,024,690
WAR DEPARTMENT				
Military activities:				
Office of Secretary of War:				
Contingencies of the Army.....	051	26,380,398		
Expediting construction of equipment and supplies.....	051	345,033,083		
General Staff Corps:				
Contingent fund, Chief of Staff.....	051	129,287,275		
Special field exercises.....	051	55,774,020		
National War College.....	051	16,081		
Command and Staff College, Fort Leavenworth, Kans.....	051	11,159		
Finance Department: Finance service, Army.....	051	37,704,096		
Quartermaster Corps: Quartermaster service, Army.....	051	790,915,467		
Transportation Corps: Transportation service, Army.....	051	67,347,603		
Signal Service of the Army.....	051	1,473,006,565		
Air Corps, Army.....	051	20,393,917,425		
Medical and Hospital Department, Army.....	051	134,274,596		
Corps of Engineers: Engineer service, Army.....	051	1,221,594,935		
Ordnance Department:				
Ordnance service and supplies, Army.....	051	6,032,796,436		
Rock Island Bridge, Rock Island, Ill.....	051	13,684		
Chemical Service, Army.....	051	449,433,383		
Special Service Schools.....	052	360,238		
Armored Force, instruction in armored force activities.....	051	398,253		
Seacoast defenses, general.....	051	17,970,728		
U. S. Military Academy:				
Pay of Military Academy.....	051	132,322		
Maintenance, Military Academy.....	051	421,112		
National Guard.....	051	32,738,848		
Organized Reserves.....	051	32,062,850		
Citizens' Military Training: Reserve Officers' Training Corps.....	051	4,193,877		
National Board for Promotion of Rifle Practice, Army.....	051	32,219		
Inter-American relations.....	151	513,290		
Expenses, Army of the Philippines.....	051	238,225,634		
Atomic service.....	051		182,000,000	
Salaries.....	051	81,068		
Contingent expenses.....	051	71,965		
Printing and binding.....	051	1,655,612		
Total, War Department, military activities.....		31,476,964,132	182,000,000	
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES				
National Housing Agency: Federal Public Housing Authority, Annual contributions.....	251	2,841,754	3,305,019	
Tennessee Valley Authority.....	401	12,087,740	3,616,521	12,056,521
Total, Government corporations and credit agencies.....		14,929,494	6,921,540	12,056,521
Grand total, reappropriations of unobligated balances.....		31,617,280,589	343,520,393	15,567,323

TABLE 12
CONTRACT AUTHORIZATIONS AND APPROPRIATIONS TO LIQUIDATE CONTRACT AUTHORIZATIONS

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	Code	Actual, 1946		Actual, 1947		Recommended, 1948	
		New contract authorizations	Appropriations to liquidate contract authorizations	New contract authorizations	Appropriations to liquidate contract authorizations	New contract authorizations	Appropriations to liquidate contract authorizations
Legislative branch: Architect of the Capitol, Capitol Building and repairs.....	601	\$861,000					
Atomic Energy Commission	406					\$250,000,000	
National Advisory Committee for Aeronautics: Construction and equipment at laboratories and research stations.....	454					2,143,900	
Veterans' Administration: Hospital and domiciliary facilities.....	104			\$441,250,000		219,550,000	
Federal Security Agency: Howard University, construction of buildings.....	302					4,109,755	\$2,022,080
Federal Works Agency:							
Public Buildings Administration:							
West central heating plant.....	610	750,000			\$2,000,000		
Geophysical Institute, Alaska.....	304					875,000	
Public Roads Administration:							
Federal-aid highway system.....	453		\$25,000,000		50,000,000		5,000,000
Federal-aid postwar construction program.....	453		25,000,000	500,000,000	150,000,000	500,000,000	279,000,000
Federal-aid secondary and feeder roads.....	453		3,000,000		20,000,000		3,000,000
Elimination of grade crossings.....	453		6,000,000		25,000,000		5,000,000
Inter-American Highway.....	151		1,000,000		5,000,000		
Emergency fund, dams and bridges.....	453			10,000,000			
Access roads.....	453		55,000,000		7,325,155		
Strategic highway network.....	453		10,000,000		10,515,637		
Surveys and plans.....	453		3,000,000				
War and emergency damage, Territory of Hawaii.....	254					2,000,000	
Total, Federal Works Agency.....		750,000	108,000,000	510,000,000	270,438,792	502,875,000	292,000,000
Department of Agriculture: Forest roads and trails.....	453		2,000,000				
Department of Commerce: National Bureau of Standards, Radio Propagation Building.....	610					1,935,000	600,000
Department of the Interior:							
Bonesville Power Administration: Construction, operation, and maintenance of transmission system.....	401					6,000,000	
Bureau of Mines: Synthetic liquid fuels.....	403	15,000,000			5,250,000		2,000,000
Government in the Territories: Alaska Railroad appropriated fund.....	456					15,000,000	
Navy Department:							
Bureau of Yards and Docks: Public works.....	052	974,008,413	1,289,231,400	1-105,426,579			
Bureau of Aeronautics: Aviation, Navy.....	052	425,000,000		1-199,240,275		170,000,000	
Increase and replacement of Naval vessels:							
Construction and machinery.....	052	1-2,308,508,460	2,346,253,981	1-94,191,179	250,000,000		
Armor, armament, and ammunition.....	052	1-805,603,936	600,000,000	1-945,367,261			
Repair facilities.....	052		40,000,000	1-7,833,003			
Total, Navy Department.....		-1,715,103,983	4,275,485,381	-1,352,058,297	250,000,000	170,000,000	
State Department: Office of Inter-American Affairs functions.....	151		3,844,713		4,540,287		8,115,000
War Department: Air Corps, Army.....	051					280,000,000	
Total.....		-1,698,492,983	4,389,330,094	-400,808,297	530,229,079	1,451,612,755	304,737,080
Anticipated supplemental authorization not itemized above:							
Navy Department, Bureau of Yards and Docks, Public Works.....	052					90,800,000	37,000,000
Total.....		-1,698,492,983	4,389,330,094	-400,808,297	530,229,079	1,542,412,755	341,737,080

1 Represents rescissions of prior-year contract authorizations and/or reductions in the estimated cost of uncompleted tonnage authorized in prior authorizations.

TABLE 13
NET EXPENDITURES OF WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES

BY FUNCTION AND ORGANIZATION UNIT
From checking accounts with the Treasurer of the United States

[For the fiscal years 1946, 1947, and 1948]

Function, subfunction, and activity	Actual, 1946	Estimate, 1947	Recommended, 1948
NATIONAL DEFENSE:			
053. Activities supporting defense: Reconstruction Finance Corporation.....	\$53,441,000	\$423,572,000	\$330,927,000
INTERNATIONAL AFFAIRS AND FINANCE:			
153. International reconstruction, development, and monetary stabilization:			
Export-Import Bank of Washington.....	105,694,539	700,000,000	730,000,000
Reconstruction Finance Corporation ¹	261,588,000	18,768,000	39,777,000
Philippine war damage and rehabilitation, Reconstruction Finance Corporation.....		75,000,000	
Total, international affairs and finance.....	367,282,539	756,232,000	690,223,000
SOCIAL WELFARE, HEALTH, AND SECURITY:			
204. Work relief and direct relief: Federal Works Agency—Work Projects Administration, Reconstruction Finance Corporation funds.....	8,766		
HOUSING AND COMMUNITY FACILITIES:			
251. Public housing programs:			
Federal Public Housing Authority:			
Defense Homes Corporation.....	137,596	450,000	17,000
United States Housing Corporation—Liquidation funds.....	92,107		
Other.....	855,479	24,000,000	9,500,000
Reconstruction Finance Corporation.....	7,148,000	49,416,000	
252. Aids to private housing:			
Federal Home Loan Bank Administration—Administrative expenses.....	7,472,189		
Federal Savings and Loan Insurance Corporation.....	111,449		
Home Owners' Loan Corporation.....	275,297,784	245,060,000	210,060,000
Federal Housing Administration.....	19,564,881	19,350,000	17,500,000
Reconstruction Finance Corporation.....	43,641,000	292,270,000	442,478,000
254. Provision of community facilities, Reconstruction Finance Corporation.....	48,000	24,838,000	44,159,000
Additional net expenditures required by proposed new legislation:			
Federal Loan Agency.....			5,000,000
National Housing Agency.....			5,000,000
Total, housing and community facilities.....	337,452,935	18,492,000	313,654,000
AGRICULTURE AND AGRICULTURAL RESOURCES:			
352. Loans and investments:			
Commodity Credit Corporation.....	1,828,618,993	1,000,000,000	500,000,000
Federal Crop Insurance Corporation.....	15,353,646	7,500,000	8,500,000
Federal Surplus Commodities Corporation.....	122,267	2,700,000	
Federal Farm Mortgage Corporation.....	96,957,848	10,500,000	3,000,000
Farm Security Administration.....	806,528		
Farm tenancy loans, Reconstruction Finance Corporation funds.....	2,295,496		
Rural Electrification Administration.....	6,597,507		
Reconstruction Finance Corporation.....	50,012,763	209,860,000	283,285,000
Rural rehabilitation loans, Reconstruction Finance Corporation funds.....	16,608,685		
353. Other financial aids—Food subsidies:			
Commodity Credit Corporation.....	784,582,114	210,000,000	6,000,000
Reconstruction Finance Corporation.....	849,286,000	114,811,000	
Total, agriculture and agricultural resources.....	283,287,559	465,629,000	222,215,000
NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL:			
401. Conservation and development of land and water resources not primarily agricultural:			
Tennessee Valley Authority.....	16,145,891	3,000,000	1,900,000
Reconstruction Finance Corporation.....	2,300,000	2,000,000	
Total, natural resources not primarily agricultural.....	18,445,891	1,000,000	1,900,000
TRANSPORTATION AND COMMUNICATION:			
456. Other services to transportation: Reconstruction Finance Corporation.....	42,815,000	30,555,000	2,600,000
FINANCE, COMMERCE, AND INDUSTRY:			
502. Loans and investments to aid private financial institutions: Reconstruction Finance Corporation.....	71,867,000	73,131,000	54,523,000
504. Business loans and guarantees: Reconstruction Finance Corporation ¹	111,513,000	21,169,000	157,036,000
505. Insurance for war damage: Reconstruction Finance Corporation.....	1,974,000	1,040,000	211,183,000
Total, finance, commerce, and industry.....	185,354,000	93,290,000	313,696,000
GENERAL GOVERNMENT:			
610. Other general government:			
Multifunctional administration and services:			
Reconstruction Finance Corporation.....	16,811,418	62,140,000	65,621,000
War Assets Corporation.....	18,740		
Territories and possessions, Virgin Islands Company.....	204,562		
Total, general government.....	16,888,116	62,140,000	65,621,000
Total, wholly owned Government corporations.....	1,304,658,574	175,182,000	829,352,000

^o Excess of credits, deduct.

¹ Including Smaller War Plants Corporation and U. S. Commercial Company.

TABLE 14
NET EXPENDITURES OF WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES

BY ORGANIZATION UNIT AND FUNCTION

From checking accounts with the Treasurer of the United States

[For the fiscal years 1946, 1947, and 1948]

Classification	Code No.	Actual, 1946	Estimate, 1947	Estimate, 1948
Independent offices:				
Export-Import Bank of Washington	153	\$ 105,694,839	\$700,000,000	\$730,000,000
Tennessee Valley Authority	491	\$ 16,145,891	3,000,000	1,900,000
War Assets Corporation	610	18,740		
Federal Loan Agency:				
Reconstruction Finance Corporation (including Smaller War Plants Corporation and U. S. Commercial Company):				
National defense: Activities supporting defense	653	\$ 53,441,000	\$ 423,572,000	\$ 330,927,000
International affairs and finance:				
International reconstruction, development, and monetary stabilization	153	\$ 261,588,000	\$ 18,768,000	\$ 39,777,000
Philippine war damage and rehabilitation	155		75,000,000	
Housing and community facilities:				
Public housing programs	251	\$ 7,148,000	\$ 49,416,000	
Aids to private housing	252	\$ 43,641,000	292,270,000	442,478,000
Provision of community facilities	254	48,000	24,838,000	44,159,000
Agriculture and agricultural resources:				
Loan and investment program	352	50,012,763	209,860,000	283,285,000
Other financial aids to agriculture: Food subsidies	353	849,286,000	114,811,000	
Natural resources not primarily agricultural: Conservation and development of land and water resources not primarily agricultural				
Transportation and communication: Other services to transportation	401	\$ 2,300,000	\$ 2,000,000	
Finance, commerce, and industry:	456	\$ 42,815,000	\$ 30,555,000	\$ 2,600,000
Loans and investments to aid private financial institutions	502	\$ 71,867,000	\$ 73,131,000	\$ 54,523,000
Business loans and guarantees	504	\$ 111,513,000	\$ 21,169,000	157,036,000
Insurance for war damage	505	\$ 1,974,000	1,040,000	211,183,000
General government: Other general government	610	\$ 16,811,318	62,140,000	65,621,000
Federal Works Agency: Works Projects Administration, Reconstruction Finance Corporation funds	204	8,766		
National Housing Agency:				
Federal Home Loan Bank Administration:				
Administrative expenses	252	7,472,189		
Federal Savings and Loan Insurance Corporation	252	\$ 111,449		
Home Owners' Loan Corporation	252	\$ 275,297,781	\$ 245,000,000	\$ 210,000,000
United States Housing Corporation, liquidation funds	251	92,107		
Federal Housing Administration	252	\$ 19,564,881	19,350,000	17,500,000
Federal Public Housing Authority:				
Defense Homes Corporation	251	\$ 137,596	450,000	17,000
Other	251	835,479	\$ 24,000,000	9,500,000
Department of Agriculture:				
Commodity Credit Corporation:				
Loan and investment programs	352	\$ 1,828,616,993	\$ 1,000,000,000	\$ 500,000,000
Other financial aids to agriculture: Food subsidies	353	784,582,114	210,000,000	6,000,000
Federal Farm Mortgage Corporation	352	\$ 96,957,848	\$ 10,500,000	\$ 3,000,000
Federal Crop Insurance Corporation	352	\$ 15,353,646	7,500,000	\$ 8,500,000
Federal Surplus Commodities Corporation	352	122,267	2,700,000	
Rural Electrification Administration	352	\$ 6,597,507		
Farmers' Home Administration:				
Farm Security Administration	352	\$ 860,528		
Farm tenancy loans, Reconstruction Finance Corporation funds	352	\$ 2,295,496		
Rural rehabilitation loans, Reconstruction Finance Corporation funds	352	\$ 16,608,685		
Department of the Interior: The Virgin Islands Company	610	204,562		
Additional net expenditures required by proposed new legislation:				
Federal Loan Agency	250			5,000,000
National Housing Agency	250			5,000,000
Total, net expenditures from checking accounts		\$ 1,304,658,574	\$ 175,152,000	\$29,352,000

* Excess of credits, deduct.

TABLE 15

LIMITATIONS ON ADMINISTRATIVE EXPENSES OF GOVERNMENT CORPORATIONS AND CREDIT AGENCIES

By organization unit and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Organization unit and appropriation title	LIMITATIONS			Recommended, 1948
	Actual, 1946	1947		
		Actual	Anticipated supplementals	
INDEPENDENT OFFICES				
Export-Import Bank of Washington.....	\$522,700	\$780,000		\$842,000
Federal Deposit Insurance Corporation.....	3,725,412			
Panama Railroad Company.....		500,000	\$281,000	779,700
Philippine Alien Property Administration.....				440,000
Smaller War Plants Corporation:				
Administrative expenses.....	\$ 8,000,000	(?)		(?)
Nonadministrative expenses.....	1,000,000	(?)		(?)
Tennessee Valley Associated Cooperatives, Inc.....		2,500		2,500
Total, independent offices.....	13,248,112	1,282,500	281,000	2,064,200
FEDERAL LOAN AGENCY				
Office of the Administrator: Administrative expenses ¹	(91,000)	(118,000)		(100,000)
Reconstruction Finance Corporation and its subsidiaries:				
Administrative expenses ²	\$ 38,500,000	34,553,000	6,825,000	49,672,000
Rubber Development Corporation.....	\$ 1,301,500	(?)		(?)
U. S. Commercial Company.....	\$ 3,129,600	(?)		(?)
Total, Federal Loan Agency.....	\$ 42,831,100	34,553,000	6,825,000	49,672,000
NATIONAL HOUSING AGENCY				
Office of the Administrator:				
Salaries and expenses.....	(452,900)	(450,000)		(450,000)
Penalty mail costs.....	(241,905)	(295,600)		(290,600)
Federal Home Loan Bank Administration:				
Federal home loan bank system.....	³ 7,766,127	1,501,000	166,000	1,965,000
Federal Savings and Loan Insurance Corporation.....		532,000	49,000	670,000
Home Owners' Loan Corporation.....		4,650,000		3,875,000
Federal Housing Administration:				
Salaries and expenses.....	11,964,800	17,624,000		24,000,000
Renovation and modernization insurance, title I, premiums. Payment of losses.....	2,500,000	3,000,000		
Federal Public Housing Authority:				
Administrative expenses.....	⁴ 2,487,000	18,000,000	1,700,000	15,600,000
Defense Homes Corporation.....	105,400	98,400	10,670	12,300
Liquidation of resettlement projects.....		(?)		(?)
Total, National Housing Agency.....	24,823,327	45,405,400	1,925,670	46,122,300

¹ \$1,550,000 of this authorization was rescinded by Public Law 301, approved Feb. 18, 1946, and \$2,988,624 was transferred to the Department of Commerce and the Reconstruction Finance Corporation, pursuant to Executive Order 9665, dated Dec. 27, 1945.

² The functions of the Smaller War Plants Corporation were transferred to the Reconstruction Finance Corporation and the Department of Commerce by Executive Order 9665, dated Dec. 27, 1945.

³ Transferred from funds available for administrative expenses of the constituent units.

⁴ In addition to Reconstruction Finance Corporation, includes for 1946 Defense Plant Corporation, Defense Supplies Corporation, Disaster Loan Corporation, Federal National Mortgage Association, Metals Reserve Company, The RFC Mortgage Company, Rubber Reserve Company, and War Damage Corporation, for 1947 Federal National Mortgage Association, The RFC Mortgage Company, War Damage Corporation, Rubber Development Corporation, and U. S. Commercial Company; and for 1948 Federal National Mortgage Association and U. S. Commercial Company.

⁵ \$7,000,000 of this authorization was rescinded by Public Law 391, approved May 27, 1946.

⁶ \$249,500 of this authorization was rescinded by Public Law 301, approved Feb. 18, 1946; and an additional \$100,000 was rescinded by Public Law 391, approved May 27, 1946.

⁷ Included in the limitation of the Reconstruction Finance Corporation and its subsidiaries for the fiscal years 1947 and 1948.

⁸ \$250,000 of this authorization was rescinded by Public Law 391, approved May 27, 1946, and \$400,000 was transferred to the Commodity Credit Corporation pursuant to Executive Order 9630, dated Sept. 27, 1945.

⁹ Includes \$100,000 transferred to the Commodity Credit Corporation, pursuant to Executive Order 9630, dated Sept. 27, 1945; but excludes \$1,130,425 of amount transferred from Smaller War Plants Corporation, pursuant to Executive Order 9665, dated Dec. 27, 1945.

¹⁰ Covers also Federal Savings and Loan Insurance Corporation and Home Owners' Loan Corporation.

¹¹ Covers United States Housing Act program only.

¹² Not to exceed \$80,500 of the receipts for 1947 and \$30,500 of the receipts for 1948, derived from the operation of the projects transferred under paragraphs 1 (c) and 6 of Executive Order 9670 of Feb. 24, 1942.

TABLE 15—Continued

LIMITATIONS ON ADMINISTRATIVE EXPENSES OF GOVERNMENT CORPORATIONS AND CREDIT AGENCIES—Con.

Organization unit and appropriation title	LIMITATIONS			Recommended, 1948
	Actual, 1946	1947		
		Actual	Anticipated supplementals	
DEPARTMENT OF AGRICULTURE				
Commodity Credit Corporation	\$8,657,500	\$8,760,000		\$8,500,000
Federal Farm Mortgage Corporation.....	6,450,000	3,750,000	\$800,000	3,235,000
Federal Intermediate credit banks		1,500,000	85,000	1,755,000
Federal Surplus Commodities Corporation		(^B)		
Production credit corporations		1,600,000	50,000	1,702,000
Regional Agricultural Credit Corporation.....		341,000 ²		300,000
Total, Department of Agriculture.....	15,107,500	15,951,000	935,000	15,492,000
DEPARTMENT OF COMMERCE				
Inland Waterways Corporation.....		624,000	86,138	418,100
Warrior River Terminal Company.....		20,200		20,100
Total, Department of Commerce.....		644,200	86,138	438,200
DEPARTMENT OF THE INTERIOR				
Virgin Islands Company.....		20,000		20,000
DEPARTMENT OF JUSTICE				
Alien Property Custodian	3,563,200	3,500,000	393,000	4,373,000
Federal Prison Industries, Inc.....		268,826	17,974	240,000
Total, Department of Justice	3,563,200	3,768,826	410,974	4,613,000
DEPARTMENT OF STATE				
Institute of Inter-American Affairs.....		704,000	85,000	788,000
Institute of Inter-American Transportation		50,600		15,700
Inter-American Educational Foundation, Inc.....		352,000	38,500	400,000
Inter-American Navigation Corporation.....		3,250		
Prencinradio, Inc.....		11,050		8,850
Total, Department of State.....		1,420,900	123,500	1,212,550
WAR DEPARTMENT				
U. S. Spruce Production Corporation.....		10,000		
Total, limitations on administrative expenses.....	99,573,239	102,755,826	10,587,282	119,634,250

² Public Law 519, approved July 20, 1946, provides that "all administrative duties shall be performed by the Commodity Credit Corporation and paid for within the limitation on administrative expenses of the Commodity Credit Corporation without reimbursement therefor," and that "funds acquired by the Corporation as an agency for the United States, other than funds transferred pursuant to the act of June 28, 1937 (50 Stat. 323), shall remain available to the Secretary of Agriculture for the purpose of liquidation and dissolution of the Corporation."

TABLE 16
RECEIPTS OF TRUST ACCOUNTS

Based on existing legislation

[For the fiscal years 1946, 1947, and 1948]

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Unemployment trust fund:			
Deposits by States (net).....	\$1,909,908,856	\$977,000,000	\$1,124,000,000
Railroad unemployment insurance account:			
Deposits by Railroad Retirement Board.....	116,213,536	128,700,000	114,300,000
Transfers from States (act June 25, 1938).....	444,214		
Transfers from railroad unemployment insurance administration fund (act Oct. 10, 1940).....	9,617,970	9,214,985	9,373,778
Interest on investments.....	143,594,522	146,800,000	166,000,000
Total, unemployment trust fund.....	1,279,779,098	1,261,714,985	1,413,673,778
Federal old-age and survivors insurance trust fund:			
Interest on investments.....	147,765,515	163,100,000	190,309,000
Net appropriation from general fund receipts.....	1,200,791,529	1,351,700,000	1,987,400,000
Total, Federal old-age and survivors insurance trust fund.....	1,348,557,044	1,517,800,000	2,177,709,000
Veterans' life insurance funds:			
National service life insurance fund:			
Premiums.....	844,723,350	382,700,000	362,500,000
Interest and profits on investments.....	124,856,600	162,030,000	194,000,000
Transfers from general fund.....	1,381,405,975	973,563,267	53,302,000
Total, national service life insurance fund.....	2,350,985,925	1,518,293,267	609,802,000
Government life insurance fund:			
Premiums and other receipts.....	57,851,680	45,230,000	42,620,000
Interest and profit on investments.....	45,122,679	39,731,000	40,400,000
Total, Government life insurance fund.....	102,974,369	84,961,000	83,020,000
Total, veterans' life insurance funds.....	2,453,960,294	1,603,254,267	692,822,000
Federal employees' retirement funds:			
Civil-service retirement and disability fund:			
Deduction from salaries, etc.....	279,064,674	226,718,795	180,856,323
Interest and profits on investments.....	84,430,221	92,065,717	105,069,047
Transfers from general fund—United States share.....	245,000,000	220,100,000	214,000,000
District of Columbia share.....	1,220,000	1,193,000	1,530,000
Total, civil-service retirement and disability fund.....	609,714,895	540,078,512	531,485,370
Canal Zone retirement and disability fund:			
Deductions from salaries, etc.....	1,087,729	1,035,011	887,133
Interest on investments.....	449,659	467,253	482,800
Transfers from general fund—United States share.....	1,177,000	1,177,000	1,177,000
Total, Canal Zone retirement and disability fund.....	2,714,388	2,679,264	2,546,933
Alaska Railroad retirement fund:			
Contributions.....	282,793	276,425	277,352
Interest on investments.....	88,454	100,295	108,696
Transfers from general fund—United States share.....	217,000	217,000	217,000
Total, Alaska Railroad retirement fund.....	588,247	593,720	603,048
Foreign Service retirement and disability fund:			
Deductions from salaries, etc.....	159,702	300,000	300,000
Interest on investments.....	343,099	350,000	350,000
Transfers from general fund—United States share.....	922,800	1,051,000	1,051,000
Total, Foreign Service retirement and disability fund.....	1,425,601	1,701,000	1,701,000
Total, Federal employees' retirement funds.....	614,443,131	543,052,496	536,336,351
Railroad retirement account:			
Interest on investments.....	19,881,329	24,000,000	37,000,000
Transfers from general fund.....	291,913,000	501,956,000	481,219,000
Total, railroad retirement account.....	311,794,329	525,956,000	518,219,000

TABLE 16—Continued
 RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Actual 1946	Estimate, 1947	Estimate, 1948
Other trust accounts:			
Legislative branch:			
Library of Congress catalog card fees, deposits.....	* \$68,041	\$40,000	\$40,000
Library of Congress copyright fees, deposits.....	* 6,598	55,000	55,000
Library of Congress gift fund.....	333,721	40,000	30,000
Library of Congress trust fund investment account.....	22,393	22,393	22,393
Library of Congress trust fund permanent loan account.....	144,643		
Government Printing Office, Superintendent of Documents, unearned proceeds of sale of publications.....	974,067	1,000,000	1,200,000
Total, legislative branch.....	1,399,585	1,157,393	1,347,393
The Judiciary:			
Deposits of collections: Clerks of the United States circuit courts of appeals.....	* 4,418		
Executive Office of the President and independent offices:			
Civilian Production Administration, funds due incompetent beneficiaries, deposits.....	8		
Foreign Economic Administration, deposits, compensation awards, property requisitioned for national defense.....	375,978		
War Manpower Commission, deposits by State agencies, supply and distribution of war labor employment services.....	116,153		
Federal Communications Commission, receipts, international telecommunication settlements.....	6,498	30,000	30,000
Federal Power Commission, licenses under Federal Power Act from Indian reservations.....	196,056	214,200	212,600
General Accounting Office, withholdings from contractors for wage adjustments, act of Aug. 30, 1935.....	* 15	25	25
Interstate Commerce Commission: Deposits, unearned fees, admission of attorneys.....	80	80	80
National Archives: Franklin D. Roosevelt Library income account, deposits.....	14,765	35,000	40,000
National Capital Housing Authority:			
Langston management, deposits.....	113,293	115,000	116,500
Completed properties, deposits.....	1,005,299	1,015,000	1,020,000
National Capital Park and Planning Commission.....		10,000	
Securities and Exchange Commission, deposits, unearned fees.....	190,009	200,000	200,000
Smithsonian Institution: Canal Zone Biological Area fund, deposits.....	11,552	5,000	3,000
Veterans' Administration:			
Adjusted-service certificate fund:			
Interest on investments.....	558,301	470,000	14,900
Interest on loans.....	1,402		
Miscellaneous trust accounts:			
Funds due incompetent beneficiaries, deposits.....	1,149,131	1,200,000	1,250,000
General post fund, national homes, deposits.....	154,500	130,000	145,000
Personal funds of patients, deposits.....	10,818,418	10,000,000	12,000,000
Contributions to veterans' hospitals entertainment fund.....	11		
Total, Veterans' Administration.....	12,681,853	11,800,000	13,409,900
Total, Executive Office of the President and independent offices.....	14,711,499	13,424,305	15,032,105
Federal Security Agency:			
Bureau of Employment Compensation:			
United States Employees' Compensation Commission, relief and rehabilitation and interest on investments, Longshoremen and Harbor Workers' Compensation Act.....	42,360	50,000	50,000
United States Employees' Compensation Commission, receipts and interest on investments, District of Columbia, Workmen's Compensation Act.....	23,790	10,000	10,000
Food and Drug Administration:			
Deposits, sea food inspection fees.....	16,630	15,000	15,000
Deposits, insulin certification fees.....	* 850	3,300	3,900
Deposits, penicillin certification fees.....	112,847	51,000	56,000
Deposits, coal tar colors, certification fees.....	495	17,000	18,000
Public Health Service:			
Contributions and interest on investments, National Institute of Health conditional gift fund.....	2,128	10,000	10,000
Contributions to National Cancer Institute unconditional gift fund.....	135	100	100
Contributions to Public Health Service, unconditional gift fund.....	925		
Narcotic farm, deposits of personal funds and earnings of inmates.....	124,074	126,000	125,000
Proceeds from effects and moneys of former patients.....	1,798	2,000	2,000
Deposits, erection or support of hospitals for sick or disabled seamen.....	* 2,560		
Saint Elizabeths Hospital:			
Personal funds of patients.....	243,688	217,000	247,000
Pension money.....	89,375	67,000	65,000
Contributions, Saint Elizabeths Hospital unconditional gift fund.....	25		

* Excess of credits, deduct.

TABLE 16—Continued
 RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued			
Social Security Administration:			
Transfers from general and special accounts		\$1,000,000	\$775,000
Civilian Conservation Corps: proceeds, estates of deceased and mentally incompetent enrolled members.....	\$3		
Total, Federal Security Agency.....	654,863	1,598,400	1,377,000
Federal Works Agency:			
Public Roads Administration: Contributions from States, etc. cooperative work, strategic network of highways.....	59,002	8,000	
Office of the Administrator:			
Proceeds, sale of materials acquired under scrap-collection program.....	539		
Total, Federal Works Agency.....	59,541	8,000	
Department of Agriculture:			
Forest Service:			
Cooperative fund.....	3,265,651	3,500,000	3,500,000
Deposits, construction of forest access roads to standing timber.....	2,000,000	11,300,000	
Production and Marketing Administration:			
Grain moisture content and grade determination for Commodity Credit Corporation, deposits by producers.....	963,251	1,354,000	1,354,000
Deposits, indemnity fund, county associations.....	2,305	2,000	2,000
Deposits of undistributed cotton price adjustment payments.....	398	300	300
Deposits of fees, inspection and grading of farm products.....	7,369,145	5,600,000	5,000,000
Deposits by producers, expenses, grading of agricultural commodities for Commodity Credit Corporation.....	660,002	800,000	754,000
Farmers' Home Administration:			
Farm Security Administration:			
Resettlement of rural rehabilitation projects, deposits.....	351,861	200,000	120,000
Assets of State rural rehabilitation corporations, deposits.....	9,484,845	9,250,000	9,000,000
Reserve for maintenance and repair, lease and purchase agreements, deposits.....	50		
Deposits toward purchase price, lease and purchase contracts.....	83,541	100,000	50,000
Miscellaneous trust accounts:			
Deposits of miscellaneous contributed funds.....	157,370	150,550	229,000
Deposits, unearned fees and other charges, see Sa (4), Commodity Exchange Act.....	13,446	14,000	14,000
Deposits, unearned proceeds, lands, etc., Taylor Grazing Act.....	45	100	100
Deposits to secure payments for reproduction of photographs, mosaics, and maps.....	115,240	116,000	136,000
Deposits, expenses of foreign students.....	5,140		
Total, Department of Agriculture.....	24,502,200	32,395,930	20,159,400
Department of Commerce:			
Bureau of the Census, deposits, special statistical work.....	150,887	225,000	225,000
Civil Aeronautics Administration: Deposits, expenses of foreign students.....	4,605		
Bureau of Foreign and Domestic Commerce, deposits, special statistical work.....	9,185	4,639	4,000
Patent Office, deposits, unearned fees.....	48,276	60,000	60,000
Weather Bureau, deposits, special statistical work.....	750		
Total, Department of Commerce.....	213,763	289,639	289,000
Department of the Interior:			
Bureau of Land Management:			
Contributions, grazing districts.....	101,975	160,000	60,000
Deposits, unearned proceeds, lands, etc., Grazing Service.....	128,610		
Deposits, public survey work.....	7,409	10,000	10,000
Trustee funds, Alaska town sites.....	2,330	2,000	2,000
Deposits, unearned proceeds, lands, etc.....	1,888,663	860,000	860,000
Bureau of Indian Affairs:			
Contributions of funds for Indian projects.....	14,161		
Annette Islands reserve, Alaska, deposits, leases, etc.....	77,598	50,000	50,000
Deposits, leases, etc., Pawnee Indian Agency and school reservices, Oklahoma.....	400	300	300
Deposits, Menominee judgment, 4 percent fund.....	12,300	10,000	10,000
Deposits, operation and maintenance, Indian irrigation systems.....		800,000	1,000,000
Interest on proceeds of sales and leases of Indian lands, etc.....	5,545,903		
Interest on proceeds of labor.....	258,756		
Interest on proceeds of labor, agencies, schools, etc.....	82,201	11,000,000	11,000,000
Proceeds of sales and leases of Indian lands, etc.....	4,303,019		
Proceeds of labor (act June 13, 1930).....	2,188,634		
Proceeds of labor, Indian moneys, agencies, schools, etc.....	800,765	800,000	800,000
Fuye Cliff Ruins, New Mexico, admission fees.....	700	400	400
Indian ceded lands, receipts due to Indians under Grazing Act, June 28, 1934.....	102	200	200
Bureau of Reclamation:			
Contributions to reclamation fund.....	1,931,959	1,797,733	1,976,607
Deposits, expenses, rendering technical assistance, etc., in development of Yangtze River Basin, China.....	250,000	175,000	275,000

TABLE 16—Continued
RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued			
Department of the Interior—Continued			
Southwestern Power Administration:			
Deposits from sale and transmission of electric energy, Grand River Dam project, Oklahoma:			
Operating revenues	\$1,208,725	\$150,000	
Public Works Administration loan and grant funds	3,377		
Withholdings from contractors for wage adjustments	781		
National Park Service:			
Preservation of birthplace of Abraham Lincoln, interest on endowment fund	2,392	2,393	\$2,393
Donations for lands, etc.	24,597	20,000	20,000
Contributions to national park trust fund	525	475	475
Income on investments	500	535	660
Proceeds from effects of deceased employees	337		
Fish and Wildlife Service:			
Deposits, contributed funds	17,423	15,000	15,000
Fox and fur seal industries, Pribilof Islands, advances	125,295	125,000	150,000
Deposits, unearned proceeds, sales of furs	13,326	700	700
Government in the Territories: Funds contributed for improvement of roads, bridges, and related works, Alaska	154,376	154,375	\$70,000
Total, Department of the Interior	19,141,499	16,134,111	17,103,675
Department of Justice:			
Legal activities and general administration:			
United States marshals, deposits of collections	81,860		
Deposits, funds of civilian internees and prisoners of war	131,456	50,000	50,000
Immigration and Naturalization Service:			
Deposits of funds of aliens who become public charges	1,284	1,000	1,000
Deposits to secure payment of fines and passage money	53,972	50,000	50,000
Deposits, unearned naturalization fees		4,000	4,000
Federal Prison System:			
Deposits of funds of Federal prisoners	1,477,875	1,500,000	1,500,000
Deposits of commissary funds, Federal prisons	835,941	950,000	950,000
Total, Department of Justice	2,418,668	2,555,000	2,555,000
Department of Labor: Deposit by State agencies, supply and distribution of farm labor, employment services, War Manpower functions			
	222,944	63,657	
Navy Department:			
Office of the Secretary:			
Personal funds of deceased or missing personnel, deposits	114,317	50,000	10,000
Proceeds, civic fund, naval reservation, Olongapo, P. I.	104,248	100,000	100,000
Deposits, maintenance and operation (fleet division 2, U. S. Naval Reserve, sixth district, Jacksonville, Fla.) (act June 26, 1934)	2,546		
Bureau of Naval Personnel:			
Profit from sale of ships' stores	13,691,579	5,000,000	3,000,000
Contributions to United States Naval Academy Museum fund	21,761	5,550	520
Income on investments, United States Naval Academy, general gift fund	2,125	2,120	2,120
Income on investments, United States Naval Academy Museum fund	12		
Bureau of Supplies and Accounts:			
Navy fines and forfeitures, deposits	184		
Personal funds of naval and civilian personnel located overseas, deposits	1,151,868	1,000,000	500,000
Funds of United States naval prisoners, deposits	7		
Pay of the Navy, deposits	859,659	271,000	244,682
Pay of the Army, deposit fund	9170		
Bureau of Medicine and Surgery:			
Navy hospital fund, deposits	2,472		
Collections, leper patients' benefit fund, United States Marine Hospital, Carville, Louisiana	100		
Marine Corps:			
Pay of the Marine Corps, deposits	1,167,323	400,000	400,000
Proceeds from redemption of undelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown	6,925		
Deposits, compensation awards, property requisitioned for national defense	48,210	200,000	100,000
Total, Navy Department	17,157,402	7,028,670	4,357,322
Department of State:			
Deposits of collections, Mexico claims fund	2,500,000	2,500,000	2,500,000
Deposits, Mexico claims fund, expropriation of petroleum properties and default of bonds	4,085,327	4,085,327	4,085,327
Deposits, American Republics, the Philippines, and Liberia for expenses of detail of United States employees	3,096	14,000	14,000
Deposits, Rio Grande bank protection project, contributed funds	2,247	2,500	2,500

* Excess of credits, deduct.

TABLE 16--Continued
 RECEIPTS OF TRUST ACCOUNTS--Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts--Continued			
Department of State--Continued			
Wages line American seamen	\$6,769	\$18,000	\$18,000
Estates of decedents	11	5,000	5,000
Deposits, unearned passport and application fees	823,386	200,000	300,000
Total, Department of State	7,420,836	6,824,827	6,924,827
Treasury Department:			
Fiscal service:			
Deposits from redemption of Government bonds, interest coupons, etc., found and owners unknown	346		
Proceeds of Government obligations held for rightful owners	• 601		
Proceeds from redemption of undelivered Liberty Loan bonds belonging to subscribers whose whereabouts are unknown	169		
Proceeds of assets of Liberty Loan associations of banks and trust companies of New York	• 1		
Proceeds, sale of effects of Francis J. Christie	4		
Bureau of Customs: Tonnage tax, Philippine Islands	5,633		
Bureau of Internal Revenue:			
American Samoa, coconut-oil tax, internal revenue	2,950	2,200	2,200
Philippine Islands, coconut-oil tax, internal revenue	172,517	69,940	
Puerto Rico, internal revenue collections	2,890	2,600	2,600
Puerto Rico and Virgin Islands, deposits for expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended	68,570	93,000	105,000
United States Processing Tax Board of Review: Deposits, unearned fees and costs	115		
Total, Treasury Department	252,610	167,740	110,000
War Department:			
Military activities:			
Finance Department:			
Funds held for military personnel and related units overseas	79,964,841	10,000	10,000
Pay of the Army, deposit fund	123,937,681	25,000,000	15,000,000
Personal funds of military and civilian personnel located overseas, deposits	843,405,208	360,000,000	40,000,000
Proceeds from effects of mentally incompetent soldiers	425,053	250,000	200,000
Proceeds from estates of deceased personnel	23,080	25,000	20,000
Proceeds from estates of deceased soldiers, Regular Army	239,666	100,000	100,000
Deposits, operating costs of plants by Army under Executive orders	2,576		
Deposits, cash collections, United States Savings bonds, overseas	13,125,383	3,000,000	4,000,000
Deposits, unapplied balances from class A pay reservations of mentally incompetent and deceased employees, United States War Savings bonds	39,397	10,000	8,000
Deposits, fund of civilian internees and prisoners of war	94,750,476	20,000,000	10,000,000
Moneys collected by United States forces in occupied territory or under martial law, Territory of Hawaii	66,297		
Refund of unapplied balances under class B allotment, United States War Savings bonds	436	100	100
Deposits, compensation awards, property requisitioned for national defense	200		
Air Corps: Deposits, air transportation, Air Transport Command	540,452	8,000,000	5,000,000
Medical Department: Interest on investments, bequest of Maj. Gen. Fred C. Ainsworth to Walter Reed General Hospital	279	418	279
Corps of Engineers: Fort Monroe, Va., contributions for sewerage system	23,867	20,000	20,000
Total, military activities	1,156,544,892	416,415,518	71,358,379
Civil functions:			
Corps of Engineers (rivers and harbors):			
Contributions for river and harbor improvements	178,229	115,300	78,000
Contributions of funds for flood control	928,568	389,800	
Soldiers' Home permanent fund	3,136,037	2,921,000	2,921,000
Deposits, proceeds of remittances to and exports from occupied territories	530,178	10,000,000	8,000,000
Deposits, unearned proceeds of sale of publications, Superintendent of Documents, Government Printing Office	1,811		
Deposits of fees, inspections and grading farm products	• 235		
Total, civil functions	4,774,588	13,426,100	10,999,000
Total, War Department	1,161,319,480	429,841,618	82,357,379
District of Columbia:			
Revenues	68,641,878	77,119,131	89,020,161
Transfer from general fund (Federal contribution)	6,000,000	8,000,000	8,000,000
Total, District of Columbia	74,641,878	85,119,131	97,020,161

* Excess of credits, deduct.

† Includes \$13,948,000 revenues from proposed legislation.

TABLE 16—Continued
 RECEIPTS OF TRUST ACCOUNTS—Continued

Source	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued			
Miscellaneous trust accounts:			
Deposits, miscellaneous and excess collections.....	\$16,376	\$600	\$600
Deposits of unclaimed moneys of individuals whose whereabouts are known.....	9,602	2,750	1,750
Unclaimed moneys of individuals whose whereabouts are unknown.....	151,936	106,200	86,150
Unclaimed moneys due creditors of contractors with the United States under a cost-plus-a-fixed-fee contract.....	560,858	255,000	125,000
Total, miscellaneous trust accounts.....	738,772	374,550	213,500
Increment resulting from reduction in the weight of the gold dollar.....	98,234		
Seigniorage (Silver Purchase Act).....	248,298,454		
Total.....	1,573,247,840	596,982,971	248,847,162
Adjustments to daily Treasury statement basis.....	+93,072,615		
Total, other trust accounts.....	1,666,320,455	596,982,971	248,847,162
Total, receipts, trust accounts.....	7,674,854,351	6,050,760,719	5,587,298,291

TABLE 17
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS

By fund and appropriation title

[For the fiscal years 1946, 1947, and 1948]

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Unemployment trust fund:						
Investments in United States securities				\$101,825,600	\$140,391,800	\$664,673,778
Railroad unemployment insurance account				17,196,670	35,500,000	49,000,000
State accounts:						
Withdrawals by States	\$1,280,616,490	\$1,261,714,985	\$1,413,673,778	1,128,291,961	800,000,000	700,000,000
Transfer to railroad unemployment account (act of June 25, 1938)				428,591	445,000	
Total, unemployment trust fund	1,280,616,490	1,261,714,985	1,413,673,778	1,247,742,862	1,276,336,800	1,413,673,778
Federal old-age and survivors insurance trust fund:						
Benefit payments				320,510,092	436,000,000	543,000,000
Investments in United States securities	1,348,556,196	1,517,800,000	2,177,400,000	1,002,453,200	1,080,299,904	1,604,181,000
Total, Federal old-age and survivors insurance trust fund	1,348,556,196	1,517,800,000	2,177,400,000	1,322,963,292	1,516,299,904	2,147,181,000
Veterans' life insurance funds:						
National service life insurance fund:						
Investments in United States securities	2,347,465,663	1,518,263,267	609,802,000	2,052,560,000	1,290,658,267	308,570,000
Insurance losses and refunds				279,767,277	227,635,000	301,232,000
Government life insurance fund:						
Investments in United States securities	105,367,922	84,961,000	83,020,000	47,327,289	26,280,000	25,301,912
Insurance losses and refunds				50,166,287	58,681,000	57,718,088
Total, veterans' life insurance funds	2,452,833,655	1,603,254,267	692,822,000	2,429,820,853	1,603,254,267	692,822,000
Federal employees' retirement funds:						
Civil service retirement and disability fund:						
Annuities and refunds	610,104,969	540,078,512	531,485,370	263,927,792	241,274,409	164,150,897
Investments in United States securities				306,704,000	315,629,514	367,334,473
Canal Zone retirement and disability fund:						
Annuities and refunds	2,714,483	2,679,264	2,546,933	1,715,814	2,077,904	2,328,562
Investments in United States securities				1,027,000	601,360	218,371
Alaska Railroad retirement and disability fund:						
Annuities and refunds	591,225	593,720	603,048	221,413	312,895	379,890
Investments in United States securities				449,000	280,825	223,158
Foreign Service retirement and disability fund:						
Annuities and refunds	1,425,600	1,701,000	1,701,000	642,612	751,000	751,000
Investments in United States securities				842,000	950,000	950,000
Total, Federal employees' retirement funds	614,836,277	545,052,496	536,336,351	575,589,631	561,877,907	536,336,351
Railroad retirement account:						
Benefit payments	311,794,328	525,956,000	518,219,000	151,958,994	198,000,000	270,000,000
Investments in United States securities				156,500,000	327,000,000	250,000,000
Total, railroad retirement account	311,794,328	525,956,000	518,219,000	308,458,994	525,000,000	520,000,000
Other trust accounts:						
Legislative branch:						
Library of Congress:						
Gift fund	333,721	40,000	30,000	106,023	250,600	34,020
Income from investment account	22,393	22,393	22,393	24,066	22,200	22,250
Contributions to permanent loan account	144,043					
Unearned copyright fees	20,000	20,000	20,000	15,873	24,127	20,000
Unearned catalog card fees	1,000	1,000	1,000	303	2,227	1,000
Expenses of depository sets of Library of Congress catalog cards				1,591		
Government Printing Office: Unearned proceeds of sale, etc., of publications, Superintendent of Documents	1,000,000	1,000,000	1,200,000	1,105,988	1,146,655	1,200,000
Total, legislative branch	1,521,157	1,083,393	1,273,393	1,253,844	1,445,809	1,277,270
The Judiciary: Fees and other collections, clerks of United States district courts	526			116,418		

TABLE 17—Continued

APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued						
Executive Office of the President and independent offices:						
Executive Office of the President:						
Office for Emergency Management:						
Division of Central Administrative Services: Working fund.....						
				\$142		
Foreign Economic Administration: Compensation awards, property requisitioned for national defense.....						
	\$375,978			871,605		
Office of Scientific Research and Development: Working fund.....						
				5,000		
War Manpower Commission: Supply and distribution of farm labor.....						
	116,153			107,583	\$26,022	
Miscellaneous: Unclaimed moneys of individuals whose whereabouts are known.....						
				51		
Total, Executive Office of the President.....						
	492,131			987,381	26,022	
Federal Communications Commission: International telecommunication settlements.....						
	6,498	\$30,000	\$30,000	8,401	39,000	\$30,000
General Accounting Office: Wages of employees of contractors.....						
	766	3,000	3,000	2,266	4,000	4,000
Interstate Commerce Commission: Unearned fees, admission of attorneys.....						
	200			160	140	20
National Archives:						
Franklin D. Roosevelt Library, income account.....						
	14,765	35,000	40,000	98	4,800	9,500
Franklin D. Roosevelt Library, gift fund.....						
					420	
National Archives trust fund, donations.....						
					21,100	
National Capital Housing Authority:						
Low-rent housing fund, construction loan by United States Housing Authority.....						
				57,498		
Operation and maintenance, completed properties.....						
	1,005,269	1,015,900	1,020,000	900,439	954,000	959,000
Langston management.....						
	113,293	115,900	116,500	164,037	113,946	114,359
National Capital Park and Planning Commission: Contributed funds.....						
		10,000		291	10,000	
Securities and Exchange Commission: Unearned fees.....						
	12,000		12,000	6,751	12,344	12,000
Smithsonian Institution: Donations, Canal Zone Biological Area.....						
	11,522	5,000	3,000	8,465	7,500	5,900
United States Maritime Commission: Unclaimed moneys due creditors of contractors with the United States under cost-plus-a-fixed-fee contracts.....						
	10,000			5,527		
Veterans' Administration:						
Personal funds of patients.....						
	10,818,464	10,000,000	12,000,000	8,154,808	10,800,000	12,000,000
General post fund.....						
	154,590	130,000	145,000	30,283	130,861	150,000
Adjusted-service certificate fund:						
Investments in United States securities.....						
	559,703	470,000	14,900	2,000,000	10,000,000	2,700,000
Insurance losses and refunds.....						
				3,803,123	10,470,000	714,900
Funds due incompetent beneficiaries.....						
	1,149,055	1,200,000	1,250,000	279,874	340,000	400,000
Unclaimed moneys of individuals whose whereabouts are known.....						
	22	392	1,000	783	1,000	1,000
Veterans' hospitals entertainment funds.....						
	11					
Government Services, Inc.....						
				2,140,009		
Total, Executive Office of the President and independent offices.....						
	14,348,349	13,013,392	14,635,400	14,550,194	12,935,136	13,700,679
Federal Security Agency:						
Bureau of Employees' Compensation:						
Relief and rehabilitation, Longshoremen's and Harbor Workers' Compensation Act.....						
	42,360	50,000	50,000	67,338	50,000	50,000
Relief and rehabilitation, District of Columbia Workmen's Compensation Act.....						
	23,790	10,000	10,000	7,183	10,000	10,000
Food and Drug Administration:						
Coal-tar colors certification fees.....						
		24	24		24	24
Sea-food inspections.....						
	10,246	16,339	16,339	9,686	16,339	16,339
Freedmen's Hospital: Unconditional gift fund, investment account.....						
				200		
Public Health Service:						
National Institute of Health gift fund.....						
	2,127	10,000	10,000	1,082	10,000	10,000
National Institute of Health conditional gift fund.....						
National Cancer Institute conditional gift fund.....						
	135	100	100			
National Cancer Institute unconditional gift fund.....						

* Excess of redemptions, deduct.

TABLE 17—Continued
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued						
Public Health Service—Continued						
Personal funds and earnings of inmates, narcotic farms.....	\$124,074	\$126,000	\$125,000	\$114,633	\$126,000	\$125,000
Moneys and effects of former patients.....	1,797	2,000	2,000	792	700	800
Patients' deposits, U. S. Marine Hospital, Carville, La.....	.....	.....	.....	.....	974	.....
Public Health Service unconditional gift fund.....	925	.....	.....	.....	.....	.....
Working fund.....	.....	.....	.....	11,592	.....	.....
Saint Elizabeths Hospital:						
Pension money.....	89,375	67,000	65,000	199,198	125,000	85,000
Personal funds of patients.....	243,688	247,000	247,000	329,299	300,000	290,000
Unconditional gift fund.....	25	.....	.....	25	.....	.....
Social Security Administration: Salaries, Bureau of Old-Age and Survivors Insurance.....						
.....	.....	1,013,000	762,000	.....	27,080,000	30,833,000
Office of the Administrator:						
Civilian Conservation Corps:						
Savings fund.....	.....	.....	.....	174,581	.....	.....
Estates of deceased and mentally incompetent enrolled members.....	.....	.....	.....	3	.....	.....
Total, Federal Security Agency.....	538,542	1,541,463	1,287,463	892,428	27,719,037	31,420,163
Federal Works Agency:						
Office of the Administrator:						
Sale of material acquired under scrap collection program, Work Projects Administration.....	.....	.....	.....	81	447	.....
Unclaimed moneys due creditors of contractors with the United States under cost-plus-a-fixed-fee contract.....	7,870	5,900	5,900	181	17,500	5,000
Public Buildings Administration: Working fund.....	.....	.....	.....	24,403	.....	.....
Public Roads Administration:	.....	.....	.....	.....	.....	.....
Cooperative work, strategic network of highways.....	59,003	8,000	.....	32,803	39,460	.....
Working fund.....	.....	.....	.....	20,920	.....	.....
Total, Federal Works Agency.....	66,873	13,000	5,000	78,388	57,407	5,000
Department of Agriculture:						
Office of Foreign Agricultural Relations—Expenses of foreign students.....						
.....	5,140	.....	.....	540	4,379	.....
Extension Service: Working fund.....	.....	.....	.....	1,199	.....	.....
Agricultural Research Administration: Working fund.....	.....	.....	.....	7,289	.....	.....
Forest Service:						
Cooperative work.....	3,365,651	3,500,000	3,500,000	2,661,181	3,600,000	3,600,000
Construction of forest access roads to standing timber.....	2,000,000	11,300,000	.....	178,933	11,121,067	2,000,000
Working fund.....	.....	.....	.....	6,417	.....	.....
Production and Marketing Administration:						
Moisture content and grade determinations for Commodity Credit Corporation.....	963,251	1,354,000	1,354,000	5,043	8,000	8,000
Indemnity fund, county associations.....	2,305	2,000	2,000	166	2,000	2,000
Undistributed cotton price adjustment payments.....	398	300	300	25	5,000	5,000
Expenses and refunds, inspection and grading of farm products.....	7,368,910	5,600,000	5,000,000	6,471,070	5,000,000	4,800,000
Grading of agricultural commodities.....	660,062	860,000	754,000	799,246	722,000	770,000
Redemption of order stamps.....	.....	.....	.....	2,477	.....	.....
Working fund, Food Production Administration.....	.....	.....	.....	574	.....	.....
Working fund.....	.....	.....	.....	32,299	.....	.....
Farmers' Home Administration:						
Payments in lieu of taxes and for operation and maintenance of resettlement projects.....	381,861	55,000	.....	741,630	515,300	370,000
State Rural Rehabilitation Corporation funds.....	9,484,845	9,250,000	9,000,000	16,838,268	9,330,000	9,271,000
Drainage district assessments on acquired lands.....	.....	.....	.....	.....	16,398	6
Liquidation of deposits, reserve for maintenance and repair, lease and purchase agreements.....	50	.....	.....	1,098	300	256
Liquidation of deposits, lease and purchase of contracts.....	300,000	100,000	50,000	192,746	193,500	93,350
Miscellaneous accounts:						
Miscellaneous contributed funds.....	157,370	159,530	229,000	89,501	177,500	229,000
Return of excess deposits for reproductions of photographs, mosaics, and maps.....	3,743	2,914	2,600	2,711	2,914	2,600
Unclaimed moneys of individuals whose whereabouts are known.....	240	200	200	13	200	200
Total, Department of Agriculture.....	24,593,766	32,123,944	19,892,100	28,032,426	30,698,558	21,151,412

* Excess of credits, deduct.

† Includes anticipated supplemental appropriation of \$1,013,000.

TABLE 17—Continued
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued						
Department of Commerce:						
Office of the Secretary:						
Administrative expenses, Smaller War Plants Corporation liquidation				\$1,439,383		
Working fund				• 653		
Bureau of the Census:						
Special statistical work	\$180,001	\$225,000	\$225,000	159,215	\$265,841	\$230,000
Working fund				78,413		
Office of Administrator of Civil Aeronautics:						
Expenses of foreign students				84,918		
Working fund				3,497		
Bureau of Foreign and Domestic Commerce, Special statistical work	9,626	4,639	4,000	8,606	7,000	4,000
Patent Office, Unearned fees	20,000	30,000	30,000	24,477	30,000	30,000
National Bureau of Standards: Working fund				17,175		
Weather Bureau:						
Special statistical work	750			1,500		
Working fund				35,416		
Total, Department of Commerce	210,377	259,639	259,000	1,851,947	302,841	264,000
Department of the Interior:						
Office of the Secretary:						
Proceeds from effects of deceased employees	337					
Unclaimed moneys of individuals whose whereabouts are known	5,905					
Southwestern Power Administration: Grand River Dam project, Oklahoma	1,212,101	150,000		1,922,504	775,513	
Bureau of Land Management:						
Grazing districts, contributed funds	101,975	160,000	60,000	89,977	200,000	75,000
Refund of deposits, unearned fees from public lands under Grazing Act of June 28, 1934	142	325	400	352	400	400
Expenses, public service work	7,409	10,000	10,000	7,118	10,000	10,000
Completing surveys within railroad land grants				1,990		
Trustee funds, Alaska town sites	2,330	2,000	2,000	267	2,000	2,000
Unearned proceeds, lands, etc.	860,529	100,000	100,000	746,412	347,400	100,000
Bureau of Indian Affairs:						
Miscellaneous trust funds of Indian tribes	12,677,108	7,350,000	7,000,000	6,719,032		
Indian moneys, proceeds of labor	800,765	600,000	600,000	582,820	670,000	690,000
Operation and maintenance collections, Indian irrigation projects		827,773	1,071,000		800,000	1,000,000
Bureau of Reclamation: Reclamation trust funds	2,181,959	1,797,733	1,976,607	1,408,036	1,500,000	1,650,000
Geological Survey: Working fund				1		
National Park Service:						
National Park Service, donations	21,597	20,000	20,000	37,783	25,300	14,000
Preservation, birthplace of Abraham Lincoln	2,393	2,393	2,393	1,900	2,900	2,500
National Park trust fund	1,026	3,800	600		3,800	600
Jefferson National Expansion Memorial, contribution				72,400	80,300	106,000
Fish and Wildlife Service:						
Miscellaneous contributed funds	17,423	15,000	15,000	17,120	20,600	25,000
Fox and fur-seal industries, Fribilof Islands	125,295	125,000	150,000	130,026	125,000	150,000
Expenses, sale of furs		700	700	325	400	400
Government in the Territories: Funds contributed for improvement of roads, bridges, and trails, Alaska	154,376	154,375	870,000	149,809	155,000	750,000
Total, Department of the Interior	18,172,670	11,319,099	11,878,700	11,887,872	4,718,613	4,675,900
Department of Justice:						
Legal activities and general administration:						
Fees and other collections, United States marshals	261			2,374		
Working fund, Office of the Attorney General				• 2,655		
Working fund, miscellaneous trust fund				• 2,970		
Immigration and Naturalization Service:						
Disposition of deposits of aliens who become public charges	1,284	1,000	1,000		1,000	1,000
Return of deposits to secure payment of fines and passage money	25,000	25,000	25,000	17,957	25,000	25,000
Unearned naturalization fees	17,151			13,928		
Funds of civilian internees and prisoners of war	131,456	50,000	50,000	4,680	30,000	30,000
Federal Prison System:						
Funds of Federal prisoners	1,477,876	1,500,000	1,500,000	1,476,484	1,530,206	1,500,000
Commissary fund, Federal prisons	835,941	950,000	950,000	812,709	983,005	950,000
Total, Department of Justice	2,488,969	2,526,000	2,526,000	2,322,507	2,569,211	2,506,000

• Excess of credits, deduct.

TABLE 17—Continued
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Other trust accounts—Continued						
Department of Labor:						
Office of the Secretary: Supply and distribution of farm labor, Employment Service, war manpower functions.....	\$222,944	\$63,657		\$257,518	\$250,000	
Navy Department:						
Office of the Secretary:						
Naval reservation, Olongapo civic fund.....	104,248	100,000	\$100,000	2,027	100,000	\$100,000
Maintenance and operation of fleet, Div. 2, U. S. N. R., 6th N. D.....	2,546				2,546	
Bureau of Naval Personnel:						
Ships' stores profits, Navy.....	13,694,579	5,000,000	3,000,000	14,068,315	5,000,000	3,000,000
U. S. Naval Academy museum fund.....	21,774	5,550	520	20,836	5,550	5,000
U. S. Naval Academy general gift fund.....	2,125	2,120	2,120		4,600	4,200
Maintenance, Bureau of Supplies and Accounts:						
Navy fines and forfeitures.....				* 11		
Pay of the Navy, deposit fund.....	859,660	271,000	244,682	1,715,099	740,000	440,000
Unclaimed moneys due creditors of contractors with the United States under cost-plus-a-fixed-fee contracts.....	205,244	200,000	100,000	4,710	4,000	5,000
Unclaimed moneys of individuals whose whereabouts are known.....	63	50	50	61	50	50
Compensation awards, property requisitioned for national defense.....	219,270	200,000	100,000	219,271	200,000	100,000
Funds of United States naval prisoners.....	7				1,390	
Personal funds of naval and civilian personnel located overseas.....	1,151,868	1,000,000	500,000	907,341	640,000	850,000
Personal funds of deceased or missing personnel.....	114,317	50,000	10,000	99,525	49,000	10,000
Bureau of Medicine and Surgery: Naval hospital fund.....				817,785		
Marine Corps: Pay of Marine Corps, deposit fund.....	1,167,323	400,000	400,000	2,903,334	900,000	500,000
Total, Navy Department.....	17,543,024	7,228,730	4,457,372	20,758,296	7,647,136	5,014,250
Department of State: Miscellaneous trust accounts.....	6,647,450	6,675,000	6,675,000	72,193	89,673	89,673
Treasury Department:						
Bureau of Accounts:						
Payment of unclaimed moneys.....	153,511	100,000	100,000	150,187	100,000	100,000
Mexican claims fund, expropriation of petroleum properties and default of bonds, Department of State (transfer to Treasury).....				3,933,590	4,000,000	4,000,000
Mexican claims fund, Department of State (transfer to Treasury).....				4,903,915	3,525,844	4,500,000
Return of miscellaneous and excess collections.....	100			17		
Unclaimed moneys of individuals whose whereabouts are known.....	57					
Return of proceeds of Government obligations held for rightful owners.....	55			50		
Outstanding liabilities.....				* 1,344,830		
Payment of claims, Special Claims Commission, under art. 2 of convention of Apr. 24, 1934, between the United States and Mexico.....				138,405	45,000	20,000
Bureau of Customs:						
Philippine trust fund (import duties).....	1			17,514		
Philippine trust fund (tonnage tax).....	5,634					
Bureau of Internal Revenue:						
American Samoa trust fund, coconut oil tax (internal revenue).....	2,959	2,200	2,200	9,717	2,959	2,200
Philippine trust fund (internal revenue).....					1,301,874	
Philippine trust fund, coconut oil tax (internal revenue).....	172,517	89,940		111,567	299,573	
Puerto Rico trust fund (internal revenue).....	2,899	2,600	2,600	315,180	704,353	2,600
Expenses, Treasury Department, enforcement title III, National Prohibition Act, as amended, Puerto Rico and Virgin Islands.....	68,570	93,000	105,600	66,263	105,575	105,600
Total, Treasury Department.....	406,303	267,740	210,400	8,391,875	10,085,178	8,730,400

* Excess of credits, deduct.

TABLE 17—Continued
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Other accounts—Continued						
War Department:						
Military activities:						
Finance Department:						
Pay of the Army, deposit fund	\$123,937,511	\$25,000,000	\$15,000,000	\$299,378,128	\$30,000,000	\$20,000,000
Estates of deceased soldiers, United States Army	239,655	100,000	100,000	387,761	125,000	100,000
Proceeds from estates of deceased personnel	23,080	25,000	20,000	10,008	60,000	30,000
Proceeds from estates of mentally incompetent soldiers	425,053	250,000	200,000	316,809	500,000	400,000
Unclaimed moneys of individuals whose whereabouts are known	3,293	2,000	1,000	47	4,000	1,500
Funds of civilian internees and prisoners of war	94,750,476	20,000,000	10,000,000	53,104,523	60,000,000	30,000,000
Personal funds of military and civilian personnel located overseas	843,405,208	360,000,000	40,000,000	1,089,727,457	381,932,711	40,000,000
Refund of unapplied balances under class B allotments, United States War Savings bonds	436	100	100	24,718	640,000	2,000
Refunds of unapplied balances of class A pay reservations of mentally incompetent and deceased employees, United States War Savings bonds	39,307	10,000	8,000	18,582	45,000	10,000
Operating costs of plants by Army under Executive orders	2,576			367,350	302,406	
Funds held for military personnel and related units overseas	79,964,841	10,000	10,000	56,016,088	10,000	10,000
Unclaimed moneys due creditors of contractors with the United States under cost-plus-a-fixed-fee contracts	81,568	10,000	10,000	24,354	250,000	40,000
Funds received by United States forces in occupied territory or under martial law, Territory of Hawaii	66,297			4,994	374,188	
Purchase of United States War Savings bonds, overseas	13,125,384	3,000,000	1,000,000	29,657,547	4,000,000	1,000,000
Compensation awards, property requisitioned for national defense	200			* 1,429	685,907	
Emergency transfer of funds, war refugees				140,045		
Air Corps: Air transportation, Air Transport Command	1,124,368	8,000,000	5,000,000	1,187,119	7,500,000	5,000,000
Medical Department:						
Bequest of Maj. Gen. Fred C. Ainsworth to Walter Reed General Hospital	279	418	279	183	570	279
Bequest of William F. Edgar, museum and library, Office of the Surgeon General of the Army				* 18	450	475
Corps of Engineers:						
Sewerage system, Fort Monroe, Va., contribution fund	23,867	20,000	20,000	4,941	30,000	25,000
Working fund, War, Engineers, military				5,943,083	50,000	
Total, War Department, military	1,157,213,500	416,427,518	71,369,379	1,536,312,290	486,510,232	96,619,254
Civil functions:						
Corps of Engineers (rivers and harbors):						
Funds contributed for river and harbor improvements	178,230	79,950	78,000	340,932	150,000	78,000
Funds advanced for improvement of rivers and harbors				* 5,676	70,000	
Funds contributed for flood control, rivers and harbors	513,418	319,448		307,655	1,870,000	
Funds advanced for flood control, rivers and harbors	415,150	2,000		118,505	425,000	
Working fund, War, Engineers, civil trust fund				59,834	10,000	
U. S. Soldiers' Home: Soldiers' Home permanent fund (annual appropriation)	1,213,600	1,506,248	2,286,600	1,281,738	1,369,921	2,151,000
Government and relief in occupied areas: Proceeds of remittances to and exports from occupied territories	530,178	10,000,000	8,000,000		9,000,000	8,500,000
Total, civil functions	2,850,576	11,997,646	10,364,600	2,102,988	12,894,921	10,729,000
Total, War Department	1,160,064,076	428,425,164	81,733,979	1,538,415,278	499,405,163	107,348,254
District of Columbia	83,115,599	* 102,821,527	102,229,600	78,265,326	93,581,527	102,229,600
Chargeable against increment on gold:						
Melting losses, etc.	996			996		
Transfer to miscellaneous receipts						111,800,000
Total	1,329,941,621	607,361,738	247,063,407	1,707,147,506	691,505,279	410,112,601
Adjustment to daily Treasury statement basis				-134,846,990		
Total, other trust accounts	1,329,941,621	607,361,738	247,063,407	1,572,300,507	691,505,279	410,112,601

* Excess of credits, deduct.

* Includes anticipated supplemental appropriations of \$7,341,278.

TABLE 17—Continued
 APPROPRIATIONS AND EXPENDITURES OF TRUST ACCOUNTS—Continued

Fund and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
Special deposit accounts:						
Government corporations (partially owned):						
Federal Deposit Insurance Corporation, bank assessments				\$3,418,474		
Federal home loan banks				10,826,363	\$150,000,000	\$250,000,000
Funds of farm credit organizations				61,345,556	* 22,000,000	* 3,000,000
Total, Government corporations				75,590,393	128,000,000	247,000,000
Other special deposit accounts (net):						
Federal tax withholdings				24,975,194	15,000,000	10,000,000
Pay-roll allotments, War Savings bonds				33,273,020	10,000,000	5,000,000
Miscellaneous:						
Executive Office of the President:						
Office of Lend-Lease Administration				386,727,642	130,000,000	25,000,000
War Assets Administration				* 305,787,188	* 200,000,000	100,000,000
Treasury Department: Office of the Secretary				560,852,611	300,000,000	100,000,000
Other				* 54,134,754	25,000,000	10,000,000
Total				645,906,525	280,000,000	250,000,000
Adjustment to daily Treasury statement basis				-74,843,568		
Total, other special deposit accounts (net)				571,062,957	280,000,000	250,000,000
Total, special deposit accounts				646,653,350	408,000,000	497,000,000
Sales and redemptions of obligations of Government corporations and credit agencies in the market (net):						
Guaranteed by the United States:						
Commodity Credit Corporation				143,663,497	56,342,000	43,000,000
Federal Farm Mortgage Corporation				4,115,300	1,214,400	500,000
Federal Housing Administration				2,500,000	* 13,079,000	* 13,400,000
Federal Public Housing Authority				6,000	2,000	
Home Owners' Loan Corporation				10,139,350	3,112,000	1,000,000
Reconstruction Finance Corporation				11,000	8,000	
Not guaranteed by the United States:						
Federal home loan banks				* 17,000,000	* 150,000,000	* 250,000,000
Federal land banks				* 48,529,800	* 22,000,000	3,000,000
Home Owners' Loan Corporation				6,725		
Total, sales and redemptions of obligations of Government corporations and credit agencies, in the market (net)				94,912,072	* 124,400,000	* 215,900,000
Total, trust accounts	\$7,338,578,567	\$6,061,139,486	\$5,585,514,536	8,198,441,561	6,457,843,647	6,001,225,730

* Excess of credits, deduct.

TABLE 18
RECEIPTS FROM AND PAYMENTS TO THE PUBLIC
 EXCLUDING MAJOR INTRAGOVERNMENTAL AND NONCASH TRANSACTIONS
Based on existing and proposed legislation
 [For the fiscal years 1946, 1947, and 1948. In millions]

Description	Actual, 1946	Estimate, 1947	Estimate, 1948
RECEIPTS FROM THE PUBLIC			
General and special accounts:			
Direct taxes on individuals.....	\$19,008	\$18,637	\$19,120
Direct taxes on corporations.....	12,966	9,227	8,270
Employment taxes ¹	513	600	707
Excise taxes and customs.....	7,131	7,779	6,635
Miscellaneous receipts.....	3,326	3,822	2,127
Trust accounts².....	4,891	3,477	3,874
Total receipts from the public.....	47,775	43,542	40,733
PAYMENTS TO THE PUBLIC			
General and special accounts, and checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer, (net):			
National defense.....	45,612	13,081	11,051
Veterans' services and benefits.....	3,119	6,637	7,295
International affairs and finance.....	1,463	4,975	3,962
Social welfare, health, and security.....	806	1,052	1,160
Housing and community facilities.....	-221	472	434
Education and general research.....	88	71	88
Agriculture and agricultural resources.....	738	1,110	1,377
Natural resources not primarily agricultural.....	243	717	1,092
Transportation and communication.....	824	905	1,530
Finance, commerce, and industry.....	30	83	116
Labor.....	104	124	118
General government.....	630	1,226	1,152
Interest on the public debt.....	3,717	3,803	3,705
Refunds of receipts.....	4,089	2,190	2,080
Reserve for contingencies.....	.....	10	25
Trust accounts.....	4,209	2,485	2,772
Exchange stabilization fund.....	.....	793	.....
Deductions from Federal employees' salaries for retirement fund.....	-281	-228	-182
Adjustment to daily Treasury statement basis.....	997	.....	.....
Total payments to the public.....	65,627	39,688	37,778
Excess of payments to the public.....	17,852	.....	.....
Excess of receipts from the public.....	.....	3,856	2,955
BORROWING FROM AND REPAYMENT OF DEBT TO THE PUBLIC			
Excess of payments to the public.....	17,852	.....	.....
Excess of receipts from the public.....	.....	-3,856	-2,955
Decrease in stabilization fund balance.....	.....	-1,800	.....
Decrease in Treasury cash balance.....	-10,460	-11,722	-412
Borrowing from the public (net).....	7,392	.....	.....
Repayment of debt to the public (net).....	.....	17,378	3,367

¹ Net appropriation to Federal old-age and survivors insurance trust fund is excluded from employment taxes, but included as trust account receipt.

² Represents payments to the International Monetary Fund.

To judge the effect of the Federal finances on inflation, and for other related purposes, it is desirable to compare the collection of cash from the public by the Federal Government with cash payments to the public. The table on "Receipts from and payments to the public" indicates the actual flow of money between the Federal Government and the public. The public is defined to include individuals, private corporations, State, local, and foreign governments, and international organizations. To show actual receipts from and payments to the public, transactions of the general and special accounts, corporations, trust accounts, and exchange stabilization fund must be consolidated and noncash transactions must be excluded. The consolidation eliminates transactions be-

tween and among Government accounts. These transactions affect receipts and expenditures in the same amount and thus do not affect the Treasury cash balance or the public debt. Noncash expenditures include such items as interest due on savings bonds held by the public which will not be paid until the bonds are redeemed; subscriptions to the International Monetary Fund in the form of non-interest-bearing notes, which will later be exchanged for cash; and terminal-leave pay in interest-bearing bonds, which will be redeemed in cash at a later date.

In the fiscal year 1947, although there will be a budget deficit, all Federal accounts consolidated are expected to take in about 3.9 billion dollars more cash than is paid out. In the fiscal year 1948, the excess of cash receipts over

payments will amount to about 3.2 billion dollars. This figure, however, reflects the increase in employment taxes from 2 to 5 percent scheduled under present law to become effective on January 1, 1948. This change in tax rates will increase anticipated receipts during the fiscal year 1948 by about 600 million dollars. Further, the figures reflect no allowance for payment of dividends out of the National Service Life Insurance trust fund. If employment tax rates are not increased, and to the extent that dividends are paid during the fiscal year 1948, the excess of cash receipts will be correspondingly reduced. A recession, which would reduce tax revenues and would require increased payments from the unemployment compensation trust fund, for veterans' readjustment benefits, and for certain other purposes, would also adversely affect the balance between cash receipts and payments.

No estimate of redemption by the International Monetary Fund of non-interest-bearing notes is included in cash payments, since no estimate is available.

Receipts from the public are shown under the accounts to which the collections from the public are deposited except in one case, namely, the net appropriations from the 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." Payments to the public are shown in this presentation under the accounts from which the disbursements to the public are made. Hence, payments to the public from the general and special, corporation, and trust accounts cannot properly be compared with the sum of receipts from the public for the same accounts because of the elimination of transfers between these accounts. For example, part of the amounts transferred from general and special accounts to trust accounts is held in trust for payment to the public in future years and part is paid out to the public currently but shown in the table under trust account payments instead of under general and special and corporation account payments. Continued operations of insurance, retirement, and other trust funds on a reserve basis require that receipts from the public appropriated and transferred to such funds exceed payments from the funds to the public for some years to come.

Since Government corporations are treated as an integral part of the Federal Government, sales and redemptions of corporation obligations on the market are combined with other Federal debt transactions to arrive at net borrowing from or repayment of debt to the public.

A supporting schedule, showing detailed adjustments made to the Budget figures in preparing this table, will be furnished on request by the Bureau of the Budget.

PART II

DETAILED ESTIMATES OF APPROPRIATION
and Other Authorizations

and

Schedules Showing Actual Obligations for Fiscal Year 1946
and Estimated Obligations for Fiscal Years 1947 and 1948

GENERAL, SPECIAL, AND TRUST ACCOUNTS

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
Navy Department
Navy Department—Alternate
Post Office Department
Department of State
Treasury Department
War Department, including Panama Canal
District of Columbia

INTRODUCTION TO PART II

Part II consists of the official estimates of appropriation recommended by the President in the form of proposed language of appropriations, together with supporting schedules. The detailed schedules for each appropriation title give data on a comparative basis for fiscal years 1946 and 1947 in addition to information for the fiscal year 1948. In order to make the data for 1947 more nearly comparable to 1948, the appropriate sums which it is estimated will be required as supplemental appropriations for 1947 are included in those instances where the need for additional funds is definitely known and the amounts can be determined with reasonable accuracy. The great majority of these supplementals are due to legislation, such as the Federal Employees Pay Act of 1946 for which no provision was made in the regular appropriations for 1947.

Excluded from part II are supplemental appropriations probably required where the amount cannot be estimated accurately at this time, and appropriations to carry out new legislation or extension

of existing legislation which will otherwise expire. (One-line tentative estimates for such items generally appear in table 6 of pt. 1.)

The contents of part II are arranged in chapters, each one usually covering an executive department or a major agency. The Executive Office of the President and various independent establishments are placed within a single chapter. Estimates of the Legislative and Judicial branches are also in separate chapters.

Each chapter begins with a summary table which compares the amounts of appropriations and contract authorizations estimated for 1948 with the 1947 figures, including certain estimated supplemental appropriations as explained above. This table is followed by an explanatory statement, describing briefly the functions and programs provided for in the budget estimates. The remaining portion of each chapter consists of the proposed appropriation language and supporting schedules. They are explained in the following illustration:

EXPLANATORY ILLUSTRATION OF ESTIMATES AND SCHEDULES IN PART II

Maintenance and Operation, Washington National Airport, Civil Aeronautics Administration

Official title of the appropriations account. →

Maintenance and operation, Washington National Airport. For salaries and expenses incident to the care, operation, maintenance, and protection of the Washington National Airport, including the purchase (not to exceed two) operation, repair, and maintenance of passenger automobiles, and not to exceed \$2,900 for the purchase, cleaning, and repair of uniforms, \$750,000, and not to exceed \$17,900 for repairs to existing paving and to new paving of \$866,900, and the War and Navy Departments are authorized to transfer to the Administrator without payment therefor a heavy-duty fire-crash truck, crane, and such other equipment as is commonly used in ground operation at airports for use of the Washington National Airport. (Act of July 5, 1946, Public Law 790).

Roman type shows the language in the last annual appropriation act (or in explanatory note for permanent appropriations). →

Actual appropriation for 1947. If the appropriation was indefinite, the estimate of a year ago is shown and beneath it the latest estimate is given as "Revised . . ."

Appropriated 1947, \$750,000

Estimate 1948, \$968,000

Bracketed material proposed for omission in 1948. →

Italic type indicates proposed additions to the previous appropriation language. →

Citations of relevant laws and latest appropriations are in parentheses. →

Appropriation recommended for 1948. →

By objects	Obligations					
	Actual, 1946		Estimate, 1947		Estimate, 1948	
	Av.	Total	Av.	Total	Av.	Total
PERSONAL SERVICES, FIELD						
Civilian administrative and field service Grade 5. Range \$9,653 to \$10,000 Airport manager	0.3	\$2,956	1	89,475		\$9,925
Grade 11. Range \$8,180 to \$9,377 Airport manager	0.7	5,435				
Sub-professional service						
Grade 8. Range \$1,616 to \$4,150	1	2,901	1	3,522		
Grade 6. Range \$2,045 to \$3,497	1	2,455	1	2,845	3	7,912
Grade 3. Range \$2,994 to \$2,945	2	5,267	3	7,907		
Total permanent, field 192 1 427,002						
Deduct lapses 41,980						
Net permanent, field 427,002						
W & E employment, field 20,678						
Overtime and holiday pay, field 12,008						
Night-work differential, field 9,302						
01 Personal services (net) 456,813						
OTHER OBLIGATIONS						
02 Travel		78	1 500		500	
03 Transportation of things		389	1 1,500		1,000	
04 Communication services		10,467	2 8,229		7,000	
05 Rents and utility services		25,382	73,008		90,000	
07 Other contractual services		42,819	37,273		75,000	
08 Supplies and materials		125,429	127,000		127,000	
09 Equipment		15,492	18,000		24,924	
Total other obligations 250,538						
Grand total obligations 707,351						
Reimbursements for services performed -31,538						
Net total obligations 675,813						
Excess of obligations over appropriation due to Public Law 790 -64,234						
Unobligated balance, estimated savings 58,187						
Total appropriation or estimate 714,000						
Grand total obligations 707,351						
Adjustments (see objects schedule for detail) -46,819						
Total appropriation or estimate 714,000						

Leverage number and total salary for 1946 shows for permanent employment the actual average number employed and earnings, excluding lapses and including paid leave. →

Total number and total salary for 1947 and 1948 shows for permanent employment the positions estimated to be required and the salaries thereof. A "deduct" entry takes account of net savings due to delay in filling vacancies, etc. →

Obligations for personal services cover (a) employment in "permanent" positions, broken down as to "departmental" (central office) and "field," by Civil Service grade, and in the higher grades by title, (b) employment in temporary positions and special categories, and (c) additional compensation for overtime, night work, etc. →

Obligations for other objects are broken down according to a uniform object classification, sometimes showing subclasses for significant items. →

Adjusting entries show sources of obligational authority other than appropriations, the use of such authority for transfers, etc., and the balances unused. →

Grand total obligations represent financial liabilities incurred for contracts awarded, personal services rendered, etc., whether or not actually paid or to be paid within the fiscal year. →

"Excess of obligations over appropriation" represents the latest available estimate of additional appropriations required for 1947, usually due to enactment of legislation not provided for in the original appropriations. →

The project schedule shows obligations classified by projects, activities, or organization units. →

BY PROJECTS OR FUNCTIONS	1946	1947	1948
1. Administration	\$194,326	\$217,408	\$392,471
2. Engineering and maintenance	963,158	561,917	727,529
3. Airport traffic control	49,667	53,996	
Grand total obligations 707,351			
Adjustments (see objects schedule for detail) -46,819			
Total appropriation or estimate 714,000			

Total appropriation or estimate indicates the appropriations provided for 1946 and 1947 and those recommended for 1948. →

LEGISLATIVE BRANCH

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or subdivision	Appropriations for 1947			Estimate of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations:					
United States Senate	\$6,632,986	1,81,627,500	1,88,260,486	1,87,112,927	-\$848,459
House of Representatives	12,722,290	1,315,450,950	1,318,173,240	1,313,533,625	-2,343,615
Capitol Police	17,400	300	17,700	18,400	+700
Legislative miscellaneous	189,400	14,900	204,300	254,400	+50,100
Architect of the Capitol	3,254,395	1,148,793	4,403,188	8,230,372	+3,827,184
Botanic Garden	131,000	29,208	154,208	157,500	+3,292
Library of Congress	6,069,967	716,850	6,786,817	11,536,200	+4,750,383
Government Printing Office	26,223,000	-----	26,223,000	27,288,700	+1,065,700
Total, annual appropriations.....	55,243,498	6,683,591	61,927,089	68,432,284	+6,505,195
Permanent appropriation: Library of Congress	57,145	-----	57,145	57,145	-----
Total, general and special accounts.....	55,300,643	6,683,591	61,984,234	68,489,429	+6,505,195
TRUST ACCOUNTS					
Library of Congress	\$83,393	-----	\$83,393	\$73,393	-\$10,000
Government Printing Office	1,000,000	-----	1,000,000	1,200,000	+200,000
Total, trust accounts.....	1,083,393	-----	1,083,393	1,273,393	+190,000

1 These estimates do not reflect the full effect of the Legislative Reorganization Act of 1946.

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 1948 estimates for the legislative branch reflect a net increase of approximately 12 percent over total estimates for 1947.

The estimates for the United States Senate provide salaries for 96 Members and the regular employees and for travel and contingent expenses of the Senators. The 1948 estimates indicate a net decrease of approximately 9 percent under estimates for 1947. However, neither the present estimates for 1947 nor the estimates for 1948 reflect fully the eventual effects of the Legislative Reorganization Act of 1946.

The estimates for the House of Representatives provide salaries and expenses for 435 Members, Territorial Delegates, and the regular employees. While the 1948 estimates indicate a net decrease of approximately 12 percent under present estimates for 1947, neither year reflects fully the effects of the Legislative Reorganization Act of 1946.

The Architect of the Capitol is responsible for the operation and maintenance of the Capitol, the Senate and House Office Buildings, and the Library of Congress. The net increase of approximately 87 percent in these estimates is accounted for largely in the following items: Capitol Building and repairs, improving the Capitol grounds, maintenance of the House Office Building, and the Library buildings and grounds.

The Botanic Garden, which is also under the jurisdiction of the Architect of the Capitol, shows a 2 percent increase in its estimates due to salary advancements.

The Library of Congress provides library and reference service not only to Members of Congress but for the entire Federal Government and for many thousands of private citizens. The 1948 estimates for the Library of Congress are approximately 70 percent larger than the 1947 estimates. These increases are due largely to proposed increases in staff, salary advancements, and expansion of various services.

The Government Printing Office is the printer for the entire Federal Government. Costs of printing included in this estimate are for the legislative branch only. The amount included in the 1948 estimates shows a 4 percent increase over the 1947 appropriations.

THE JUDICIARY

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
United States Supreme Court.....	\$781,906	\$123,019	\$904,925	\$957,800	+\$52,875
Other Federal courts.....	14,965,700	1,747,250	16,712,950	17,830,350	+1,117,400
Administrative Office of the United States Courts.....	325,000	46,150	371,150	416,750	+45,600
Total, general and special accounts.....	16,072,606	1,916,419	17,989,025	19,194,900	+1,205,875

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.

Estimates for the fiscal year 1948 reflect additional sums which will be required for an anticipated increase in criminal prosecutions during that year.

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, except that estimates for the Supreme Court and the three lower courts having special jurisdiction in claims, customs, and patents litigation are included in the amounts approved by the respective courts.

UNITED STATES SUPREME COURT

The increase reflected in the estimates for the Supreme Court results from provision for additional law clerks for justices and other additional personnel for the Court, as

well as amounts for statutory pay increases not effective during all of the current year.

OTHER FEDERAL COURTS

The increases under this heading include \$348,600 for repairs and improvements to the Court of Claims building, \$278,798 for salaries of additional judges, probation officers, and other judicial officers and assistants, \$277,202 for increases required by pay legislation, and smaller amounts for increased commodity and other costs.

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

This Office, established by act of Congress approved August 7, 1939, is responsible to the Judicial Conference of Senior Circuit Judges for the performance of administrative services to The Judiciary, the preparation and reporting of statistical data relating to the activities of the courts, and similar matters. The increase reflected in the 1948 estimates for the Administrative Office is to permit resumption of certain functions curtailed during the war years, and to provide for expanded services to the courts under the authority of legislation enacted during the past several years.

EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES

Comparative Summary of Appropriations and Appropriation Estimates

Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Executive Office of the President:					
Compensation of the President.....	\$75,000		\$75,000	\$75,000	
The White House Office.....	883,660		883,660	952,300	+68,640
Emergency fund for the President.....	184,000		202,250	500,000	+297,750
Executive Mansion and grounds.....	184,000	\$18,250	202,250	202,250	
Bureau of the Budget.....	3,373,983	350,500	3,724,483	3,470,000	-254,483
Council of Economic Advisors.....	275,000		275,000	433,000	+158,000
Office for Emergency Management.....					
Office of Defense Transportation.....	525,000	62,405	587,405		-587,405
Office of Scientific Research and Development.....	575,000	48,800	623,800		-623,800
Office of Temporary Controls.....					
Civilian Production Administration.....	18,000,000		18,000,000		-18,000,000
Office of Economic Stabilization.....	200,000		200,000		-200,000
Office of Price Administration.....	101,000,000	2,500,000	103,500,000		-103,500,000
Office of War Mobilization and Reconversion.....	725,000		725,000		-725,000
War Assets Administration.....	135,000,000	123,000,000	558,000,000	327,500,000	-230,500,000
Office of Government Reports.....		49,500	49,500	600,000	+550,500
Total, Executive Office of the President.....	560,816,643	126,029,455	686,846,098	333,732,750	-353,113,348
Funds appropriated to the President:					
Armed forces leave payments.....	2,431,708,000		2,431,708,000		-2,431,708,000
Overtime leave and holiday compensation.....	20,000,000		20,000,000		-20,000,000
Total, funds appropriated to the President.....	2,451,708,000		2,451,708,000		-2,451,708,000
Independent offices:					
American Battle Monuments Commission.....	233,440		233,440	322,000	+88,560
Atomic Energy Commission.....	(?)		(?)	250,000,000	+250,000,000
Civil Service Commission:					
General administrative expenses.....	12,080,500	1,059,815	13,140,315	12,759,000	-381,315
Civil service, Canal Zone, and Alaska Railroad retirement and disability funds and Panama Canal construction annuity fund (appropriated funds).....	223,308,000	588,000	223,896,000	247,304,000	+23,408,000
Total, Civil Service Commission.....	235,388,500	1,647,815	237,036,315	260,063,000	+23,026,685
Federal Communications Commission:					
Administrative expenses.....	5,585,000	651,948	6,236,948	7,300,000	+1,063,052
Federal Power Commission:					
Administrative expenses.....	3,351,000	396,800	3,747,800	4,234,000	+486,200
Payments to States (permanent).....	24,600		24,600	25,700	+1,100
Total, Federal Power Commission.....	3,375,600	396,800	3,772,400	4,259,700	+487,300
Federal Trade Commission:					
General Accounting Office.....	2,569,120	281,000	2,850,120	3,978,000	+1,127,880
Housing Expediter.....	10,300,000		10,300,000	36,617,000	+26,317,000
Interstate Commerce Commission.....	9,621,000	901,703	10,522,703	11,808,000	+1,285,297
National Advisory Committee for Aeronautics.....	29,673,000	1,212,000	30,885,000	36,366,000	+5,481,000
National Archives.....	1,062,935	191,687	1,254,622	1,691,000	+436,378
National Capital Housing Authority.....	17,500	1,550	19,050	22,050	+3,000
National Capital Park and Planning Commission.....	867,750		867,750	3,368,000	+2,500,250
National Labor Relations Board.....	4,069,500	412,400	4,481,900	7,984,000	+3,502,100
National Mediation Board.....	711,200	36,400	747,600	888,000	+140,400
Philippine War Damage Commission.....	10,000,000		10,000,000	90,000,000	+80,000,000
Price Decontrol Board.....	250,000		250,000		-250,000

¹ In addition, reappropriation of balances of prior year appropriations: \$5,500,000 for defense aid and \$5,000,000 for emergency fund for the President, national defense. Also prior year balances for United Nations Relief and Rehabilitation Administration estimated at \$627,985,000 continued available.

² \$375,000,000 was appropriated to the War Department in 1947 for atomic energy work and transferred to the Atomic Energy Commission by the terms of Public Law 663 (79th Cong.). In addition, \$182,000,000 from 1946 funds available to the War Department were reappropriated to the Commission pursuant to Public Law 663.

³ In addition, reappropriation of 1946 balance of \$7,571.

Comparative Summary of Appropriations and Appropriation Estimates—Continued

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS—Continued					
Independent offices—Continued					
Railroad Retirement Board					
General administrative expenses	\$2,762,000	\$2,609,000	\$5,371,000	\$5,781,000	+\$410,000
Railroad retirement appropriated account	298,233,000		298,233,000	684,942,000	+386,709,000
Railroad unemployment insurance administration fund (permanent)	11,306,000		14,306,000	12,700,000	-1,600,000
Total, Railroad Retirement Board	315,295,000	2,609,000	317,904,000	703,423,000	+385,519,000
Securities and Exchange Commission	4,961,700	572,000	5,533,700	6,500,000	+966,300
Selective Service System	27,750,000		27,750,000		-27,750,000
Smithsonian Institution:					
Salaries and expenses, Smithsonian Institution	1,452,512	180,450	1,632,962	1,987,000	+354,038
Salaries and expenses, National Gallery of Art	772,490	126,055	898,545	960,000	+61,455
Expenses of Smithsonian Institution, interest account (permanent)	60,000		60,000	60,000	
National Gallery of Art, trust fund, interest on permanent loan	200,000		200,000	200,000	
Total, Smithsonian Institution	2,485,002	306,505	2,791,507	3,207,000	+415,493
Tariff Commission	985,000	124,000	1,109,000	1,320,000	+211,000
The Tax Court of the United States	583,500	123,464	707,264	772,200	+64,936
United States Maritime Commission:					
Maritime training fund				5,470,000	+5,470,000
State marine schools				450,000	+450,000
Total, United States Maritime Commission	(9)		(9)	4,520,000	+4,520,000
Veterans' Administration:					
Salaries and expenses	553,805,915	329,610,073	883,415,988	876,597,000	-6,818,988
Printing and binding	2,000,000	8,200,000	10,200,000	10,000,000	-200,000
Penalty mail costs	3,500,000		3,500,000	3,900,000	+400,000
Claims under Federal Tort Claims Act		21,200	21,200	25,500	+4,300
Administrative facilities				12,725,000	+12,725,000
Army and Navy pensions	1,905,000,000	432,407,000	2,337,407,000	2,491,740,000	+154,333,000
Readjustment benefits	3,491,387,000	767,575,000	4,258,962,000	3,424,580,000	-834,382,000
Military and naval insurance	1,472,000	4,673,900	6,145,900	11,150,000	+5,004,100
Hospital and domiciliary facilities	147,442,500		147,442,500	29,800,000	-117,642,500
Operation of canteens, appropriated fund	4,000,000		4,000,000	1,465,000	-2,535,000
National service life insurance appropriated fund	169,535,000	592,000,000	761,535,000	62,217,000	-699,318,000
Soldiers' and sailors' civil relief				833,000	+833,000
Automobiles and other conveyances for disabled veterans	30,000,000		30,000,000		-30,000,000
Veterans' miscellaneous benefits				58,200,000	+58,200,000
Total, Veterans' Administration	6,308,142,415	2,134,487,173	8,442,629,588	6,983,233,500	-1,459,396,088
Total, independent offices	7,003,927,462	2,143,985,445	9,147,912,907	8,431,576,450	-716,336,457
Total, general and special accounts	10,016,452,105	2,270,014,900	12,286,467,005	8,765,309,200	-3,521,157,805
LIMITATION ON ADMINISTRATIVE EXPENSES					
Philippine Alien Property Administration		\$216,000	\$216,000	\$440,000	+\$224,000
TRUST ACCOUNTS					
Independent offices:					
Civil Service Commission	\$543,351,496		\$543,351,496	\$534,635,351	-\$8,716,145
Federal Communications Commission	30,000		30,000	30,000	
General Accounting Office	3,000		3,000	3,000	
National Archives	35,000		35,000	40,000	+5,000
National Capital Housing Authority	1,130,000		1,130,000	1,136,500	+6,500
National Capital Park and Planning Commission	10,000		10,000		-10,000
Railroad Retirement Board	\$525,956,000		\$525,956,000	\$518,219,000	-7,737,000
Securities and Exchange Commission				12,000	+12,000

* Prior year balances estimated in the amount of \$754,088,084 available in 1947 and \$27,003,141 available in 1948.

† Includes transfers from general accounts, above, of \$245,394,000 in 1948, and \$221,494,000 in 1947, and \$1,530,000 in 1948, and \$1,193,000 in 1947, from District of Columbia funds.

‡ Includes transfers from general accounts, above, of \$481,219,000 in 1948 and \$501,956,000 in 1947.

Comparative Summary of Appropriations and Appropriation Estimates—Continued

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
TRUST ACCOUNTS—Continued					
Independent offices—Continued					
Smithsonian Institution.....	\$5,000		\$5,000	\$3,000	—\$2,000
Veterans' Administration.....	1 1,615,654,659		1 1,615,654,659	1 706,232,900	—908,821,750
Total, trust accounts.....	2,685,575,155		2,685,575,155	1,760,311,751	—925,263,404
CONTRACT AUTHORIZATION					
Atomic Energy Commission.....				\$250,000,000	+\$250,000,000
National Advisory Committee for Aeronautics.....				2,143,000	+2,143,000
Veterans' Administration.....	\$441,250,000		\$441,250,000	219,550,000	—221,700,000
Total, contract authorizations.....	441,250,000		441,250,000	471,693,000	+30,443,000

¹ Includes transfers from general accounts, above, of \$53,302,000 in 1948 and \$973,563,267 in 1947.

EXPLANATORY STATEMENT

EXECUTIVE OFFICE OF THE PRESIDENT

THE WHITE HOUSE

These appropriation estimates provide for the compensation of the President, the salaries and expenses of the White House Office, an emergency contingent fund for the President, and the cost of maintaining the Executive Mansion and grounds. The appropriations for the President's immediate office provide for the handling of documents and correspondence, in addition to maintaining communication with Congress, heads of the executive departments and agencies, the press, the radio, and the general public. The new emergency fund appropriation will provide the President with some additional assistance and funds to take care of unforeseen emergencies.

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 Bureau also provides staff and services for the Federal Board of Hospitalization. The 1947 appropriation included \$417,000 for part of the activities of the Office of Government Reports, recently transferred and reestablished as a separate part of the Executive Office of the President. The small net increase in 1948 estimates over the comparable estimates for 1947, will provide for automatic salary increases and some additional emphasis on improving the organization and procedures of Federal agencies.

COUNCIL OF ECONOMIC ADVISERS

The Council of Economic Advisers was established by the Employment Act of 1946 (Public Law 304, 79th

Cong.). Members took office in August 1946. Two hundred seventy-five thousand dollars was appropriated for salaries and expenses in the current year.

Section 2 of the Employment Act sets forth as goals of national policy, the maintenance of "conditions under which there will be afforded useful employment opportunities for those able, willing, and seeking to work," and the promotion of "maximum employment production and purchasing power."

Implementation of these goals within the executive branch center around the Economic Report to the Congress submitted by the President at the beginning of each session and supplemented by interim reports from time to time.

Under the provisions of the act, the Council of Economic Advisers assists the President in the preparation of the annual Economic Report. It also analyzes and interprets economic trends and appraises Federal economic programs in light of the goals set forth in the act. As a result of these studies, the Council makes recommendations to the President on national economic policies and programs. In addition it makes such special studies as he may request from time to time.

In accordance with the terms of the act, the Council utilizes to the maximum the services, facilities, and information of other Government agencies and private research agencies. In making its studies and recommendations, it obtains the advice and counsel of representatives of State and local governments, labor, industry, agriculture, consumers, and others. In consequence, the staff of the Council is and will remain very small.

OFFICE FOR EMERGENCY MANAGEMENT

OFFICE OF DEFENSE TRANSPORTATION

The Office of Defense Transportation was created by Executive Order 8989 on December 18, 1941. The basic responsibility of this agency was to insure that all forms of domestic transportation were utilized to meet the transportation requirements of the Nation. The person-

nel of the agency was reduced rapidly in the fall of 1946. The Highway Transport Department was completely liquidated and the forces of other departments were materially reduced.

During 1947 the agency met the emergency transportation needs arising from the boxcar shortage, strikes, and shortages of material. Much of the work in this connection was performed by the Interstate Commerce Commission on a reimbursable basis. It is planned that the agency's principal business will be terminated by April 30, 1947, with a small staff being retained to the close of the fiscal year to continue necessary car service operations. No estimate for the fiscal year 1948 is submitted.

OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT

The Office of Scientific Research and Development was established on June 28, 1941, as an emergency war agency for scientific and medical research. The estimated appropriation of \$623,800 for the fiscal year 1947 was necessary to meet the administrative expenses of liquidating the agency's wartime activities and effecting final settlement of research contracts with academic and industrial institutions which were terminated shortly after the cessation of hostilities.

Since it is contemplated that this liquidation program will be completed by the end of the fiscal year 1947, no estimate of appropriation for the agency is included in the 1948 Budget.

OFFICE OF TEMPORARY CONTROLS

The Office of Temporary Controls was created on December 12, 1946, by Executive Order No. 9809 which consolidated the Office of War Mobilization and Reconversion, the Office of Price Administration, the Civilian Production Administration, and the Office of Economic Stabilization. It is expected that this consolidation will result in economies in operation, and in a more rapid liquidation of programs, personnel, property, and records.

The Office is responsible for carrying out the remaining responsibilities of the Office of Price Administration and the Civilian Production Administration, and certain activities of the Office of War Mobilization and Reconversion. Unless extended by Congress, the priorities powers under which the Civilian Production Administration operated will expire March 31, 1947, except for those over building materials which expire on June 30, 1947. The principal Office of Price Administration programs which continue by law are sugar rationing and rent control. Statutory authority for sugar rationing will expire on March 31, 1947, and for rent control on June 30, 1947.

The functions of the Office of Economic Stabilization already have been largely terminated as a result of decontrol of prices and wages and elimination of most items from rationing. The statute under which the Office of War Mobilization and Reconversion operated expires June 30, 1947. Until that date most residual functions will be carried on by the Office of Temporary Controls.

No estimate for 1948 for the Office of Temporary Controls is included in this chapter but is included elsewhere in this Budget within the amount estimated for extension of legislation.

PHILIPPINE ALIEN PROPERTY ADMINISTRATION

The Philippine Alien Property Administration was created by Executive Order 9789 of October 14, 1946,

pursuant to the Trading with the Enemy Act, as amended, and the Philippine Property Act of 1946 (60 Stat. 418). The order transfers to the Philippine Alien Property Administrator, with respect to property located in the Philippines, all authority, rights, privileges, powers, duties, and functions vested in the former Office of Alien Property Custodian, or transferred or delegated thereto. The primary objective of the agency is to complete the vesting program in the Philippines prior to transfer of all Philippine alien property activities to the Government of the Philippines. These activities require no appropriation but are financed from the Administration's own funds under congressional limitation.

WAR ASSETS ADMINISTRATION

The War Assets Administration was established by Executive Order 9689 on March 25, 1946, succeeding to the policy-making functions of the Surplus Property Administration and to the operating functions of the War Assets Corporation and Smaller War Plants Corporation. The same order vested all functions relating to disposal of surpluses outside the United States, its Territories, and possessions in the Department of State. Under Public Law 181, Seventy-ninth Congress, the Surplus Property Administration had succeeded to the functions of the Surplus Property Board created by the Surplus Property Act of 1944.

The War Assets Administration is charged with the care, handling, and disposition of domestic surplus property, and is empowered by the act to prescribe regulations effectuating its provisions. Under authority conferred by the act 11 Government agencies have been designated to assist in the disposal of surplus property. However, more than 95 percent of the property available for disposal is carried in War Assets Administration inventories.

Among the 20 statutory objectives governing the disposal of surplus property are the following: (a) to promote reestablishment of a peacetime economy of free private enterprise; (b) to strengthen and preserve the competitive position of small business; (c) to establish returning veterans in agriculture, business, and the professions; (d) to dispose of surpluses rapidly without fostering monopoly; (e) to obtain fair value for the Government.

In making disposals of personal property the Administration is required by the act to afford purchasing priorities in the following order to: the Federal Government, veterans, small business, State and local governments, and nonprofit institutions. In addition, a number of surplus items especially desired by veterans are designated by the Administrator and set aside for exclusive sale to them. The act provides also for discounting the sale or lease value of property disposed of to health and educational institutions, to the extent of benefits thereby accruing to the United States, and for the donation to such institutions of any property having no commercial value or entailing care and handling expenses greater than estimated proceeds. The priority and preference provisions of the act have retarded the disposal of surplus property and constitute a substantial cost factor in the operations of the agency, while the discount and donation programs result in reduced cash recoveries by the Government on its original investment in such properties.

During the fiscal year 1947 the disposal activity will pass the peak, both in terms of all-time inventories and monthly volume of sales. This does not mean, however, that fiscal year 1948 will be merely a clean-up year. Large

stocks of the less desirable and long supply items will be carried over, to be offered on a market where the demand for surpluses will markedly diminish. This condition will apply particularly to the disposal of plants, where an increasingly greater proportion of the inventory on hand will consist of special-purpose installations not readily convertible to peacetime uses.

To offset adverse marketing factors, greater use will be made in 1948 of summary disposal methods, including competitive bids and negotiated sales. Pricing policy will undergo continuous scrutiny. Scrap actions will be stepped up and export outlets exploited. Nevertheless, the rate of recovery on the Government's original investment in surplus property will decline, while over-all disposal costs in relation to proceeds will rise above current levels.

The \$327,500,000 estimate for 1948 is \$230,500,000 less than the estimated appropriation for 1947. This decrease is attributable primarily to a smaller volume of disposals and a lower level of inventories on hand, and to the unification and simplification of disposal and administrative methods.

OFFICE OF GOVERNMENT REPORTS

The Office of Government Reports was established in the Executive Office of the President pursuant to the provisions of Reorganization Plan I of 1939. Appropriations were authorized and the functions of the Office outlined by the Congress in the following year (3 U. S. C. 54).

Certain functions of the Office of Government Reports were subsequently absorbed by the Office of War Information. This Office was terminated on August 31, 1945, by Executive Order 9608. Its special services were transferred to the Bureau of the Budget. These services provide a centralized newspaper clipping service for officials of both the executive and legislative branches; maintain a correspondence service handling public inquiries; revise the U. S. Government Manual, containing a statement of the organization and functions of the Government agencies together with their principal officials; and prepare news digests for the information of the President and his staff.

By Executive Order 9809, of December 12, 1946, applicable provisions of prior Executive orders were repealed and these services were transferred from the Bureau of the Budget to the reestablished Office of Government Reports. The order also transferred to the Office the Motion Picture and Media Programming Divisions of the Office of War Mobilization and Reconversion which had been established at the request of the advertising and motion-picture industries as a liaison point between the Government and the industries.

The functions transferred to the Office of Government Reports had available appropriations aggregating \$583,750, for fiscal year 1947. The recommendation for fiscal year 1948 contemplates the same level of activity as in the current year.

FUNDS APPROPRIATED TO THE PRESIDENT

ARMED FORCES LEAVE PAYMENTS

The appropriation "Payments under the Armed Forces Leave Act of 1946" for the fiscal year 1947 in the amount of \$2,431,708,000 provides for payments for unused leave credits, in cash and in bonds, to enlisted men of the Army, Navy, Marine Corps, and Coast Guard who were dis-

charged prior to September 1, 1946, and payments to officers and enlisted men in the armed forces on September 1, 1946, for unused accumulated leave in excess of 60 days but not exceeding 120 days, and administrative expenses in connection with making such payments. The bonds issued will mature 5 years from the date of discharge and bear interest at the rate of 2½ percent. No amounts are included for these purposes in the estimates for the fiscal year 1948.

DEFENSE AID—LEND-LEASE

It is anticipated that the liquidation of the vast procurement activities carried out under this appropriation will be completed during fiscal year 1947. During fiscal year 1948 and for a number of years thereafter the remaining lend-lease task will consist of the implementation of the several settlement and "pipe-line" agreements. Foreign governments have agreed to pay the United States over one billion dollars over a period of 30 years; they have also agreed to certain conditions regarding the use and disposition of lend-lease goods. As in the case of all international agreements, the State Department will have responsibility for seeing the terms of these agreements carried out and also that the agreed periodic repayments on the various credits are made.

The original Lend-Lease Act, approved on March 11, 1941, was enacted "to promote the defense of the United States, and for other purposes." Under this act the President was authorized, when he deemed it to be in the interest of the national defense, to sell, transfer title to, exchange, lease, lend, or otherwise dispose of articles, information, or services to any country whose defense the President deemed vital to the defense of the United States. On April 18, 1945, the act was extended to June 30, 1949, for purposes of carrying out agreements with foreign governments entered into prior to June 30, 1946. The agreements for the delivery of the remaining "pipe-line" goods to foreign recipients were all executed prior to June 30, 1946, and deliveries will be completed during fiscal year 1947.

To enable the President to carry out the provisions of this act, there has been available direct appropriations to the President totaling approximately 30.7 billion dollars. Of this amount 385 million dollars has been transferred to United Nations Relief and Rehabilitation Administration and 500 million dollars has been transferred to the Department of Agriculture for the postwar price support of agricultural commodities. In addition to these appropriations, the Congress authorized the President to transfer certain articles and services purchased directly by the War and Navy Departments, and to lease vessels procured out of appropriations made to the Navy Department and the United States Maritime Commission.

Following the surrender of Japan the President's authority for making lend-lease settlements was transferred to the Secretary of State. The remaining operations under the act were continued by such other principal Federal agencies as the Treasury Department, the War Department, the Navy Department, the Department of Agriculture, the War Shipping Administration, and the United States Maritime Commission.

No obligating authority is requested for fiscal year 1948 nor is any further appropriation under this title required.

OVERTIME, LEAVE, AND HOLIDAY COMPENSATION

This appropriation was made to enable the President through the departments and agencies concerned to pay

claims for overtime, leave, and holiday compensation at night rates as certified under the provisions of the act of July 31, 1946 (Public Law 575). These claims developed following a ruling of the Comptroller General.

INDEPENDENT OFFICES

AMERICAN BATTLE MONUMENTS COMMISSION

The American Battle Monuments Commission maintains and operates 8 national cemeteries and 12 memorials in France and Belgium, commemorating the services of American Expeditionary Forces during the First World War, and has been given responsibility for the planning of World War II permanent cemeteries and memorials. Appropriations for 1947 provided for part of the repair and rehabilitation of damage to and deterioration of installations during World War II. The estimates for 1948 contemplate a small increase in the maintenance force, a continuation of the repair and rehabilitation of World War I properties, other than the completely destroyed Brest Naval Memorial, and surveys of each of the three World War II theaters of war preparatory to recommending sites for cemeteries and planning construction of memorials.

ATOMIC ENERGY COMMISSION

The Atomic Energy Commission was established by the Atomic Energy Act of 1946, approved August 1, 1946. The Commission operates within the framework of the policy set forth by the act, which declares that, subject to the paramount objective of assuring the common defense and security, the development and use of atomic energy shall, so far as practicable, be directed toward improving the public welfare, increasing the standard of living, strengthening free competition in private enterprise, and promoting world peace. The Commission is made the exclusive owner of all fissionable materials and of all facilities for the production of fissionable material. To advise and assist the Commission, the act provides for a general advisory committee appointed by the President, and a military liaison committee with members assigned by the Secretaries of War and the Navy.

In prior fiscal years, responsibility for the development and application of atomic energy was vested in the Manhattan Engineer District, War Department, financed by funds appropriated to that Department. In August 1946, the President was authorized by Public Law 663 to allocate the unexpended balances of funds available to the Manhattan Engineer District to such agencies as he might determine. The President in December 1946 transferred to the Commission the properties, contracts, and civilian personnel of the Manhattan Engineer District. During the remainder of the fiscal year 1947, the Commission's activities will be financed from the funds thus allocated. It is estimated that all funds allocated to the Commission in fiscal year 1947 will be fully obligated in that year.

The nature of the Commission's activities is such that certain contracts for services to be rendered to the agency in the succeeding fiscal year must be negotiated in the prior fiscal year. For this reason, the budget estimate for the Commission for the fiscal year 1948 contains contract authority in the amount of \$250,000,000, in addition to an appropriation of an equal amount to finance current expenditures. The total amount of new obligational

authority for the Atomic Energy Commission in fiscal year 1948 is \$500,000,000.

CIVIL SERVICE COMMISSION

The Civil Service Commission recruits, selects, and certifies persons for employment in the executive branch of the Government. Normally, selections are made as a result of competitive examinations. During the war years the Commission discontinued competitive examinations because of the urgency of filling a large number of vacancies in a scarce labor market. Persons who were appointed during this period received a war-service indefinite appointment. A two-year program has been formulated to replace war-service appointments with permanent-status personnel by June 1948, and to reconvert from a wartime to a peacetime civil service. The program will entail the examining and certifying of a large number of persons who may wish to compete for available positions. Persons holding war-service appointments who wish to be retained in their positions will be required to compete with applicants from both within and outside Government.

In converting from war conditions, the Commission has considered it advisable to decentralize certain phases of recruitment and placement activities to the agencies and their field establishments. This broader decentralization extends to the agencies a wider participation in the selection of their personnel. This function is accomplished through committees and boards of examiners operating under the control of the Civil Service Commission, who are authorized to examine and select personnel for the more technical positions peculiar to a particular agency and for the mechanical and trade positions in the field service. The members of the committees and boards are appointed by and composed of employees of the establishments of the respective departments and agencies and operate under the supervision of the Civil Service Commission in accordance with procedures and rules established by it. The selection of personnel involves, particularly with regard to applicants for the more responsible Government positions, investigations of character, loyalty, and suitability.

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 requires that the duties and responsibilities assigned Government positions be the basis for equitable salary allocations. It adjudicates appeals and prescribes a uniform performance rating system.

Responsibility for the administration of the retirement laws for Government 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 of 1944.

The Commission during fiscal year 1948 will continue to place emphasis on their program of conducting open competitive examinations which will result in the replacement of war-service appointments by permanent-status appointments. The decrease of \$381,315 in the estimate for general administrative expenses for 1948 from the amount estimated for 1947 results primarily from anticipated decreases in administrative work connected with retirement refunds for employees who may be separated

prior to 5 years of Federal service, and curtailment of wartime need for a heavy recruitment and placement program.

Appropriations are made annually toward the Government share of providing benefits to participants in the retirement and disability funds provided by law for employees of the Federal service. The appropriations and contributions made by the participating employees provide the trust funds from which benefits are paid.

The 1948 estimate for retirement funds represents a net increase of \$23,408,000. This additional amount is made up of an increase of \$23,900,000 in the estimated amount required for the civil-service retirement and disability fund resulting in part from an increase in pay rates of Federal employees under the Pay Act of 1946 and in part from an increase in the Government's accrued liability in the fund; and a decrease of \$492,000 for the Panama Canal construction annuity fund.

FEDERAL COMMUNICATIONS COMMISSION

The Federal Communications Commission regulates interstate and international communications by wire and radio. It administers the Communications Act of 1934, as amended; international treaties, conventions, conferences, and agreements relating to electric communications; 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 Commission's activities include regulation of radio (broadcast, and safety and special services) and common carriers using radio or wire. Radio regulation requires allocation of the radio spectrum among the many services and licensing the use of frequencies, surveillance of transmissions to protect freedom from interference and to secure compliance with the law, licensing of operators, prescribing of engineering standards, and monitoring. Common-carrier regulation applies to interstate and international tariffs, physical connections, through routes and charges, construction and abandonments, mergers, service, and depreciation. Also included is jurisdiction over uniform accounting, valuation, and reporting of operations.

The remarkable wartime developments in the science of electronics have had a tremendous influence on radio communications systems. Transmission is now practicable, for example, over a range of 30,000,000 kilocycles, as compared with a prewar range of approximately 300,000 kilocycles. As a consequence, the number of radio stations in the established services is increasing more rapidly than earlier forecasts could have predicted. At the same time, new types of services are being established. In October 1946, there were more than 1,400 standard (AM) and 400 frequency modulation (FM) broadcast stations in the United States and its Territories as compared with 950 AM and 50 FM stations in October 1945. Nearly 1,200 station applications (668 AM, 525 FM) were pending before the Commission in October 1946.

Among the newer services, television is undergoing a similar development while the increase is equally striking in safety and special-service operations—police, fire, aircraft, ships, railroads, and others. In the 12 months to October 1946, stations on aircraft more than tripled. All safety and special-service stations, excluding amateur, increased approximately 70 percent, with available evidence indicating a continuance of expansion in this field.

Common-carrier regulatory problems are currently accentuated by the vast postwar reconstruction and development programs of the Bell Telephone System and Western Union Telegraph Company. Serious problems exist, moreover, because of the public utility nature of the carriers' operations. Western Union's representation that its service could not be continued without an increase in rates, coupled with evidence that such a change might result in a substantial loss of business, has led the Commission to propose a general investigation into Western Union's affairs with respect to its service, rates, and charges.

The budget for the fiscal year 1948 is \$7,300,000, an increase of \$1,063,052 over total estimated appropriations for 1947. Of this 17 percent increase, \$375,000, or over one-third, represents the cost of the Western Union investigation, a nonrecurring item. The \$688,052 remainder will enable the Commission to cope with its increased work load, which varies directly with industry proposals to establish new services and with the number of radio station applications. These considerations require continuous Commission action in reviewing allocations, preparing engineering and other standards for station operation, and reviewing applicability and adequacy of international treaties and regulations. The increase to carry on regular activities is after adjustments for increased efficiency of operations achieved during the current fiscal year and curtailment or elimination of certain regulatory activities.

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, 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 pipe lines 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 Con-

gress 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 the 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 estimate for the fiscal year 1948, aggregating \$4,259,700, constitutes an increase of \$487,300 over the estimated 1947 appropriations. The increase is reflected mainly in additional requirements as a consequence of the Administrative Procedures Act and additional work for licensing hydroelectric projects, rate regulation, certificates of convenience and necessity, river basin surveys, power requirements and supply, corporation regulation, and gathering and analysis of basic data.

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 unequal 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 \$3,978,000 estimated for expenses for the fiscal year 1948 is approximately 40 percent greater than the amount estimated for 1947. An increase of \$852,880 is included to implement the Commission's handling of investigations and corrective actions on an industry-wide basis. It has been the practice of the Commission, when it received a complaint, to proceed with an investigation of the specific company complained against and, if the complaint was valid, to prohibit the specific company from following the unfair practice. Thus competitors of that company were free to follow the same unfair practice until complaints against them were received and until time permitted the Commission to conduct an investigation and issue individual cease-and-desist orders with respect to each company. Using an industry-wide basis the Commission now, on its own motion, initiates an investigation of a whole industry; and all members of the industry who are using unfair competitive methods are pro-

ceeded against simultaneously. The industry-wide approach permits the Commission to eliminate the inequities that were inherent in the former individual case method.

The Commission now places greater emphasis on the elimination of unfair trade practices through cooperative means. In those instances where circumstances permit, industry members are given an opportunity to eliminate unfair methods of competition through stipulation agreements to cease and desist or through the establishment of trade practice rules. Heretofore trade practice conferences were held only when the Commission received a request for rules from an industry. These conferences are now initiated by the Commission where this method of eliminating unfair trade practices appears appropriate. This action by the Commission permits more prompt, equitable, and economic settlement of the issues involved than is otherwise possible.

The remaining increase of \$275,000 is to provide for the participation by the Commission in a coordinated Federal program for the collection and compilation of business financial statistics. The Federal Trade Commission and the Securities and Exchange Commission will collaborate in carrying out the Federal program relating to business financial statistics. When compiled, these statistics will be made available to other Government agencies and to the public.

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 1948 estimates for the General Accounting Office show a substantial reduction compared with the 1947 appropriations. By far the greater portion of the appropriation is required for the performance of auditing functions, including the audit of the accounts of Government corporations.

The work will be relatively current by the end of 1948, but backlogs may still exist in some activities such as the audit of Government checks.

HOUSING EXPEDITER

The Office of the Housing Expediter was originally established by Executive Order 9686, which was issued on January 26, 1946. The order empowered the Expediter to study and make recommendations for the solution of the housing problem, especially with respect to the emergency housing needs of veterans.

The Expediter was given a statutory basis and required appropriations were authorized by the Veterans' Emergency Housing Act, approved May 22, 1946. This act, in addition to incorporating the powers conferred by the Executive order, gave certain additional emergency powers to the Expediter, including the power to allocate and establish priorities for building material and equipment in short supply; to make premium payments for additional production of materials essential to housing; and to guarantee, within certain prescribed standards, the market for factory-built houses and for new-type building materials.

Both Executive Order 9686 and the Veterans' Emergency Housing Act authorized the Expediter to carry out any portion of his program through the facilities of existing Government agencies. The Expediter elected, in accordance with this authority, to carry out his program

through the staff and facilities of various Government agencies, notably, the National Housing Agency, Civilian Production Administration, Office of Price Administration, Labor Department, Reconstruction Finance Corporation, and the Department of Agriculture. On February 12, 1946, the President effectively combined the positions and staff of Housing Expediter and National Housing Administrator when the incumbent of the former position assumed the latter post.

Public Law 519, Seventy-ninth Congress, authorized payment of the administrative expenses of the Expediter and the veterans' emergency housing program from funds appropriated and made available under title V of the Lanham Act. Consequently, no appropriation estimate has hitherto been submitted for the Housing Expediter.

Concurrently with his announcement in December 1946 of a housing program to reflect the decontrol policy, the President reestablished the status of the Housing Expediter as an independent officer by separate appointments to the positions of Housing Expediter and National Housing Administrator. Separate budget estimates are therefore transmitted to the Congress.

The Housing Expediter assumed his duties so recently that operating policies and procedures have not been completely formulated. Nevertheless, an over-all estimate of the cost of the program is included in the Budget.

INTERSTATE COMMERCE COMMISSION

The Interstate Commerce Commission regulates those railroads, motor carriers, pipe lines, stockyards, water carriers, and freight forwarders operating in interstate commerce. In general, its jurisdiction covers matters of tariffs, finance, operating authority, service, safety, accounting, and valuation. Regulation, in accordance with the national transportation policy, is performed in such a way as to recognize the inherent economic advantages of each type 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.

Following considerable reduction and deferment of work during the war because of the preponderance of Government traffic and the consequently fewer private requests for adjudications, the Commission has emerged from the war period with a greatly increased volume of work. Prominent among the areas in which these increases have taken place are: expanded regulation of water carriers and freight forwarders following legislation enacted in 1940 and 1942, respectively; resumption of intensive field investigations of motor carriers' accounts after concentrating on operational considerations during the war period; increased tariff filings, resulting not only from a natural postwar rise similar to post-World War I experience, but also from the Commission's recent far-reaching rate decisions; and intensified activity in the motor-carrier field to improve safety conditions. The increases in tariff work are reflected throughout the Commission in almost proportionate increases in its hearing, finance, complaint, accounting, and valuation work.

The budget estimate for the fiscal year 1948 is \$11,898,000, an increase of \$1,375,297 over total estimated appropriations for 1947. Of this 13-percent increase, \$766,843, or over half, is for the Bureau of Motor Carriers, while the remainder is distributed among the other bureaus in proportion to the augmented volume of work to be performed as indicated above.

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, Va., the Ames Aeronautical Laboratory at Moffett Field, Calif., and the Aircraft Propulsion Research Laboratory at Cleveland, Ohio. The Committee supplements the research work performed in its own laboratories by awarding contracts to institutions having available specialized facilities and scientific personnel capable of assisting in the solution of special technical problems.

The research programs of the Committee are carefully coordinated with the aeronautical development programs of the military services, and since the end of the war greater emphasis is being given to the solution of problems relating to the improvement of all types of civil aircraft. The 1948 estimates of appropriations and contract authorizations make provision for the construction of test facilities urgently needed for research in connection with the development of aircraft and propulsion units capable of exceeding the speed of sound. The estimates of appropriation for 1948 total \$36,360,000 and contemplate an increase of \$5,445,000 over the estimated appropriations for 1947, primarily to provide additional personnel for the operation of new facilities and to meet increased costs of supplies and equipment necessary for the Committee's work in the high-speed ranges.

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 of approximately 35 percent in the 1948 estimates is for analysis and description of records, rehabilitation of records and films badly in need of care, the codification of the Federal Register in 1948, handling and exhibiting additional books and papers of the Franklin D. Roosevelt Library, and a substantial start on the preparation of guides to the records of World War II.

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 5 nonresidential properties located 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 1948 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 66 $\frac{2}{3}$ percent by Maryland for extension of the park system in territory adjacent to the District. The Commission has the further responsibility of making a comprehensive plan and project area redevelopment plans under the District of Columbia Redevelopment Act, for which appropriations of Federal funds are authorized.

The total estimates of \$3,368,000 for 1948 represent an increase of \$2,500,250, due primarily to advances and contributions to the Maryland National Capital Park and Planning Commission. Of the total estimates, \$2,994,000 is required for land purchases in Maryland, \$200,000 for the George Washington Memorial Parkway, \$79,000 for lands within the District of Columbia, and \$95,000 for redevelopment planning and surveys.

NATIONAL LABOR RELATIONS BOARD

The National Labor Relations Board administers the provisions of the National Labor Relations Act (29 U. S. C. 151-166). Like a court of law, the Board has little or no control over the number of actions brought before it but is under a statutory mandate to process appropriately all cases formally filed in its several regional offices. Moreover, the Board's work objective is comparable to that of a court: to resolve as rapidly as possible, consistent with careful investigation of the facts and due process of law, the issues brought before it for determination.

The National Labor Relations Act guarantees, as a matter of national policy, the rights of employees to self-organization; to form, join, or assist labor organizations; and to bargain collectively through representatives of their own choosing. The act defines five specific types of unfair labor practices, which, if engaged in by employers, constitute interference with the afore-mentioned employees' rights. The Board investigates charges of alleged unfair labor practices and, if after appropriate notice and hearing it finds that such practices have been com-

mitted, it is empowered to issue a cease-and-desist order against the employer found to have committed such acts. An order of the Board may be enforced, modified or set aside by a United States circuit court of appeals 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 exclusively represent all employees in such unit for purposes of collective bargaining. The Board is responsible for investigating questions concerning representation of employees for collective bargaining and for certifying the majority representative of employees in the appropriate bargaining unit. In the course of such investigation the Board may take a secret ballot, make a check of union members' cards or authorizations against the employer's pay roll, or utilize any other suitable method to ascertain such representative. A slight decrease in the relative number of representation cases handled, as compared to the number of unfair labor practice cases handled, occurred in fiscal year 1946, reversing a steady upward trend during the preceding 10 years. During fiscal year 1946 the Board received approximately 2 representation cases (8,445) to every unfair labor practice case (3,815).

The Board is confronted with a rapidly mounting backlog of cases, which has the effect of increasing substantially the period between receipt and disposition of a case. The backlog increased by 42 percent during fiscal year 1946 and by an additional 23 percent during the first quarter of the current fiscal year. The accelerated rate of backlog accumulation in the current year is brought about by a greatly increased rate of case receipts and by a drastic reduction by Congress below estimated appropriation requirements. The volume of cases received per month since the beginning of the current fiscal year has averaged 42 percent above the monthly average of cases received during fiscal year 1946 and is at a higher level than in any previous year. The present excessive lag in case disposal tends to prolong employer-employee tension while cases are pending and to promote strikes rather than prevent them. Because of this lag, labor organizations are impelled to resort to strike action as a defense against unfair labor practices and in order to establish proof of majority representation for purposes of collective bargaining, rather than invoke the judicial procedures of the Board.

It follows from the nature of the Board's work, and from its key position in the national economy, that the Board must be equipped with funds and personnel sufficient to handle cases brought before it. The Board has formulated a program to dispose of incoming cases and to reduce its backlog to a current operating basis by the middle of fiscal year 1949. To initiate this program during the current fiscal year, the Board proposes a supplemental estimate of appropriation for 1947. The 1948 estimates provide for continued execution of the proposed program.

NATIONAL MEDIATION BOARD

The National Mediation Board and the National Railroad Adjustment Board are two administrative agencies created under the Railway Labor Act of 1926, as amended in 1934 and 1936. The purpose of the act is to promote and maintain order in the labor relations of carriers by rail and air and the organizations representing their employees.

Under the act, the National Mediation Board has the duty, with respect to railroad and air carriers, to: (1)

mediate disputes concerning rates of pay, rules, or working conditions; (2) investigate disputes over representation and conduct secret ballots or checks of authorization for the purpose of ascertaining the freely chosen, duly designated and authorized representatives of the employees involved; (3) induce the parties to submit unresolved disputes to arbitration; (4) notify the President whenever an unadjusted controversy threatens substantially to interrupt interstate commerce to a degree which would deprive any section of the country of essential transportation and to service emergency boards which may be created by the President in such instances; and (5) perform certain functions in connection with the National Railroad Adjustment Board. This procedure was successful in avoiding major strikes on carriers until wartime emergency powers operated to restrict free collective bargaining.

To adapt the procedure to the wartime period in which major labor organizations generally observed a no-strike pledge, Executive Order 9172 creating the Railway Labor Panel provided for appointment of emergency panel boards to find and publish facts affecting a dispute in which mediation had failed and a proposal to arbitrate was rejected. These boards are operative without the necessity of a threatened interruption to essential transportation, a condition precedent to the creation of an emergency board under section 10 of the act. In order to restore the railway labor procedure to the statutory pattern, the language making funds available for the Railway Labor Panel and its emergency panel boards has been deleted from the text of the 1948 appropriation estimates.

The National Railroad Adjustment Board consists of 36 members equally representative of and compensated by the carriers and the labor organizations, and composing four divisions, independent of one another, each with jurisdiction over specified crafts of employees. It is the duty of the divisions of the Board to act on petitions from the parties seeking adjustment of unresolved disputes, involving an employee or group of employees and a carrier or carriers, growing out of grievances or out of the interpretation or application of agreements concerning rates of pay, rules, or working conditions. Secretaries to the members, administrative personnel, and incidental expenses are paid from appropriations authorized by the act.

The 1948 estimates provide an over-all increase of \$140,000. The fast developing air transport industry is a source of new work load. A reduction resulting from termination of the Railway Labor Panel is offset by increased funds for emergency boards under section 10 of the act. The net increase is due almost entirely to higher costs for printing decisions and increased costs of office rent for the National Railroad Adjustment Board, lesser amounts being required for mediator trainees and within-grade salary increases.

PHILIPPINE WAR DAMAGE COMMISSION

To implement the policies of the United States toward the Philippines as embodied in the Tydings-McDuffie Act of 1934, the Seventy-ninth Congress enacted the Philippine Rehabilitation Act of 1946 (Public Law 370, 79th Cong.) which authorized the appropriation of \$400,000,000 for the purpose of assisting in the restoration of the economy of the new Republic. Because of the widespread property loss and destruction in the Philippines the Congress in its committee reports recognized that the money authorized would provide only for partial restitution of

property losses. The Philippine War Damage Commission was entrusted with the duties of adjudicating and paying war damage claims to those qualified under the law.

The Commission began operation with an appropriation of \$10,000,000 carried in the Third Deficiency Appropriation Act of 1946. Inasmuch as the Commission had been established by the Seventy-ninth Congress and was just beginning its work, that sum of money was considered to be adequate to meet the needs for the fiscal year 1947. The Commission will be organized for large-scale handling of claims by the opening of fiscal year 1948 and the provision of \$90,000,000 is estimated to be necessary to meet immediate needs for payment of war damages during that year.

PRICE DECONTROL BOARD

The Price Decontrol Board was created by the Price Control Extension Act of 1946. Its three members were appointed late in July 1946. In August, hearings were held and decisions rendered on the decontrol of meat, dairy products, fats and oils, and grains. Due to the acceleration of the decontrol program following the President's announcement of the decontrol of meat on October 14 and the subsequent decontrol of most other commodities on November 10, the Board has reduced its staff to a minimum; the Board members will remain on an "on call" basis until June 30, 1947, or as long as the act is in force.

RAILROAD RETIREMENT BOARD

Legislation, enacted in the closing days of the Seventy-ninth Congress (Public Law 572), substantially expanded and liberalized the program administered by the Railroad Retirement Board. The amendments added survivors' insurance, modeled after the old-age and survivors insurance system, requiring the use of wages recorded under both systems in determining the survivors' benefits payable under either system. Occupational disability insurance, a new development in American social insurance, was also added. The basis upon which physical disability insurance becomes payable has been liberalized and minimum annuities have been increased. The retirement age for women railroad workers was reduced to 60 years. Taxes were substantially increased to provide for the costs of the new insurances and the liberalization of already established insurances. It was also intended that the increased taxes should place the retirement program on an actuarially sound and self-supporting basis.

The amendments practically double operating costs of the retirement program for 1947 and 1948. In addition to a substantial increase in the volume of claims by reason of the new insurances, the Board will be required to review in the next 2 years some 356,900 cases out of which 232,000 new awards are expected. The provision for the joint use of wage records under both the retirement and old-age and survivors insurance programs will require modifications of a substantial nature in both programs in order to make the wage data available for use under either system. Part of the costs of 1947 and 1948 will be non-recurring after these years through the elimination of the retroactive review of previous awards or disallowances, but because of the new insurances and more liberal basis for determining rights under existing insurances, the retirement program will continue indefinitely at a substantially higher level than in 1946. The estimates for salaries, miscellaneous expenses, printing and binding, and

penalty mail reflect for 1948 the increased requirements due to the changes brought about by the amendments.

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 survivorship benefits. It also includes 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 with earnings of \$160 per month. The very substantial increase in the estimate of taxes for 1948 reflects the increase in the tax rates beginning with the calendar year 1947.

By reason of the continued receipt of taxes in excess of benefit payments and administrative costs the railroad retirement trust fund at the close of 1946 had improved its position over the previous year. It is anticipated that this improvement will be more rapid during the next few years by reason of the increased tax rates applicable.

The railroad unemployment insurance fund annually receives 10 percent of the taxes collected for railroad unemployment insurance. It is used for the administrative costs of operating the railroad unemployment insurance system. The unexpended balance of this fund in excess of the \$6,000,000 at the close of each fiscal year together with 90 percent of the taxes collected, goes into the railroad unemployment insurance trust fund and is used to pay unemployment, sickness and maternity insurance benefits. By virtue of amendments to this act increasing the benefit period for unemployment insurance, and adding sickness and maternity insurance and liberalizing benefit payments, administrative costs will increase. The unexpended balance transferable to the trust fund at the close of each fiscal year will be correspondingly decreased. Because of prior year transfers to the railroad unemployment insurance trust fund and current accumulations, this trust fund is in a very strong position to meet any demands in 1948 which 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 1946 exceeded the average for the three preceding war years by more than 200 percent, reflecting the favorable market conditions prevalent during most of the year which have encouraged new financing and continued refunding operations. Postwar borrowing by corporations for additional capital for expansion combined with anticipated continued favorable market conditions, will continue 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 in 1946, both on national stock exchanges and in the over-the-counter markets, continued at close to the 7-year high record established in 1945. This vol-

ume, together with the violent price fluctuations which characterized trading in 1946, 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. The integration and simplification work under the Public Utility Holding Company Act will be accelerated during 1947 and 1948. During 1948 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 \$6,500,000 estimated for expenses for the fiscal year 1948 is approximately 18 percent greater than the amount estimated for 1947. The 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 Securities and Exchange Commission and the Federal Trade Commission will collaborate in carrying out the Federal program relating to business financial statistics. When compiled, these statistics will be made available to other interested Government agencies and to the public.

SELECTIVE SERVICE SYSTEM

The Selective Training and Service Act will expire March 31, 1947. For that reason, no estimate of appropriation for the Selective Service System for the fiscal year 1948 is included in this chapter.

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 Bureau of American Ethnology, the International Exchange Service, and the Canal Zone Biological Area. The Institution establishes the standards which control a large proportion of the scientific inquiries of mankind. Much of its basic research is of great benefit to the oil, mining, manufacturing, and fishing industries, to engineering enterprise, and to medical research. The increase of approximately 22 percent in the 1948 estimates is required for the cataloging of scientific specimens, a pilot study in modernization of exhibits, better cleaning of floors and glass, printing and binding, and rehabilitation of the laboratories and physical plant of the Canal Zone Biological Area.

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 of approximately 7 percent in the

1948 estimates is required for expansion of administrative, curatorial, and educational functions.

TARIFF COMMISSION

The Tariff Commission is an independent fact-finding, fact-reporting agency which studies the effects of United States and foreign trade activities on United States domestic industries and international trade throughout the world. Its investigations provide a basis for action by the Congress, by the President, and by the executive departments.

The major objective of the Commission traditionally has been the factual determination of the effect of United States import policies on domestic industries facing competition from goods produced abroad. The Commission does not determine trade policies or the level of tariffs; these functions belong to the Congress and the President. Since its establishment in 1916, besides developing a staff of acknowledged competence, the Commission has become a reservoir of trade, production, commodity, and import information of wide use to Government agencies.

During fiscal year 1947 it is estimated that total funds available to the Commission will be \$1,109,000 and the proposed appropriation for fiscal year 1948 totals \$1,320,000, an increase of \$211,000.

Since the termination of the war, the United States Government has been pursuing a series of major programs directed toward the expansion of international trade; namely, the resumption of trade-agreement negotiations, participation in the International Bank and the Monetary Fund, granting the British loan, and participation in a proposed international trade organization. Fiscal year 1947 represents a transitional year during which preparations for the stimulation of trade have been under way, but trade cannot be expected to revive fully in this year. The nuclear trade-agreement negotiations will not have been completed until the early part of fiscal year 1948 nor will the international trade organization have been established before then. Similarly, the full effects of the British loan, the operation of the World Bank and the Monetary Fund, and special legislation such as the Philippine Trade Act, will not be felt until 1948 and after. In 1948 also the Government must determine the future of trade agreements since the enabling act expires in June of that year.

With the expansion of international trade within elaborate systems of governmental controls, the need for fact-finding by the Tariff Commission as the basis for administrative and legislative decisions will be greatly increased. The economic welfare of the United States as well as of the other United Nations depends upon the success of revived, expanding trade; and the maintenance of a high level of employment, both in the United States and abroad, is directly related to the successful expansion of the exports and imports of the United States.

THE TAX COURT OF THE UNITED STATES

The function of the Tax Court is to review administrative determinations of tax deficiencies made by the Commissioner of Internal Revenue and to finally decide 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, and in determining the amount of excessive profits on war contracts when contractors appeal determinations made under the Renegotiation Act.

The 1948 estimates for the Tax Court of the United States show an increase of approximately 7 percent over 1947 appropriations. This increase is necessary to enable the Tax Court to handle an existing backlog of cases and, at the same time, to handle a considerable volume of new cases which will require attention in 1948.

UNITED STATES MARITIME COMMISSION

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 under certain conditions; 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, operation, and seaman-training were transferred to War Shipping Administration by Executive order issued February 7, 1942; and during the war this agency was responsible for the operation of the largest merchant fleet in the world. By December 1, 1946, the active fleet operating for Government account had declined from a wartime peak of about 4,000 vessels to approximately 1,100 vessels.

Pursuant to the act of July 8, 1946 (Public Law 492), all functions and appropriations of the War Shipping Administration were transferred to the United States Maritime Commission on September 1, 1946. This action was taken "For the purposes of the liquidation by December 31, 1946, of all of the [operating] functions of the War Shipping Administration. * * *" However, the Commission was given an extension of operating authority for two more months, to March 1, 1947, by act of July 23, 1946 (Public Law 521). The 1948 Budget makes provision for these activities only to the date of March 1, as specified by Congress.

Construction fund.—Primary responsibility of the United States Maritime Commission in 1947-48 is to restore private operation in accordance with the Merchant Marine Act of 1936. This requires ship sales and charters, supported by reconversion of war-built vessels and operating-differential subsidies. The Budget also provides for a limited amount of new construction of specialized vessels to round out the peacetime American merchant marine, and for administrative expense, surplus property disposal, maintenance of ship-yard facilities, operation of warehouses, and preservation of unrequired vessels in reserve fleets, as required by the Merchant Ship Sales Act of 1946.

Cash and contract authority will be available from prior year balances and receipts for the above-enumerated responsibilities.

Revolving fund.—Continued operation of ships for Government account is provided for only to March 1, 1947, in accordance with the act of July 23, 1946. Surplus war-built vessels are being sold or chartered as rapidly as possible, and it is estimated that approximately \$1,000,000,000 of the \$11,000,000,000 spent for construction of vessels during the war will be recovered to the Treasury.

Maritime training.—This activity, although carried on by the War Shipping Administration during the war, is a statutory function of the United States Maritime Commission. It was established by amendment to the Merchant Marine Act in 1938.

The 1948 budgetary provision of \$5,470,000 for this purpose contemplates the continuance of support for State marine schools and for other federally conducted training on a reduced scale commensurate with peacetime requirements.

State marine schools.—In addition to the direct training activities of the Maritime Commission, grants are made to established State marine schools.

The appropriation for State marine schools is to provide for matching grants and per capita payments for out-of-State students, and for repairs to vessels.

The increase in the 1948 estimate is related to the item of ship repairs.

Authority for the establishment of and the payment of matching grants for the State marine schools is contained in the act of March 4, 1911.

EMPLOYEES' COMPENSATION COMMISSION

The functions of the Employees' Compensation Commission were transferred to the Federal Security Agency under the provisions of Reorganization Plan No. 2 of 1946, approved by Congress on July 16, 1946. A description of this program and the recommendation for the provision of funds therefor is set forth under Federal Security Agency head in this Budget.

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 compensation and pensions, the administration of Government life insurance, and a number of broad new programs for veterans of World War II, namely, vocational rehabilitation for disabled veterans; protection from loss of commercial insurance policies in accordance with the Soldiers' and Sailors' 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 obtain additional education or who desire to obtain training in a vocation; and the payment of readjustment allowances to veterans while seeking employment, or while attempting to establish themselves as self-employed, for a period after their discharge.

The extremely rapid demobilization of the armed forces following the surrender of Japan placed a tremendous burden upon the agency—one which it was practically impossible to foresee with any degree of accuracy. Consequently, supplemental appropriations of over \$2,000,000,000 will be required for the fiscal year 1947, in addition to the over \$6,000,000,000 currently available. Total appropriations required for fiscal year 1948 are estimated at almost \$7,000,000,000, or nearly \$1,500,000,000 less than now estimated for 1947.

While the estimated appropriation required for "Salaries and expenses" reflects a decrease of about \$7,000,000

from the 1947 estimate, actually the proposed new appropriation "Veterans' miscellaneous benefits" includes, for 1948, \$58,200,000 of items charged to the "Salaries and expenses" appropriation in 1947. For a statement showing, by functions, comparable obligations for fiscal years 1946, 1947, and 1948 from the "Salaries and expenses" appropriation, see page 150. It should be noted that while total obligations increase \$54,000,000 on a comparable basis (from \$838,000,000 in 1947 to \$892,000,000 in 1948), obligations for medical, hospital, and domiciliary care increase \$70,000,000 while all other programs show a total decrease of \$16,000,000.

In general, the decrease in the programs other than for hospital and medical care is due to a somewhat decreased work load resulting from a lower number of veterans entering the various programs for the first time, although the average numbers of veterans included in the programs will be, on the whole, higher than in 1947. This is particularly true in the claims program, which includes the handling of claims from veterans or their dependents for compensation, pensions, and insurance death benefits. While considerable work will be necessary in connection with examinations and reratings of disabled veterans, the numbers of new claims will decline sharply.

Administrative expenses in connection with insurance will rise somewhat due to the necessity of eliminating backlogs of work still impeding fully satisfactory service to veterans who are carrying National Service Life Insurance.

The trends for the vocational rehabilitation and education, loan guaranty, and readjustment allowance programs, are discussed below in connection with the appropriation "Readjustment benefits."

For the hospital and medical care program, it is anticipated that the average number of beds available in 150 hospitals and homes will be increased approximately 4,252 in 1948, bringing the average to 127,810 beds. These facilities will be used to provide hospital and domiciliary care for an estimated average patient and member load of 104,172, an increase of 10,078 over the fiscal year 1947 estimate. In addition, an average patient and member load of 24,072 will be cared for in other Government, State, and private hospitals. The out-patient activities at field stations will be expanded to take care of an estimated 8 million examinations and treatments and approximately 5½ million examinations and treatments will be provided on a fee basis through the home-town medical care program of the Administration. The special services program will provide expanded recreational activities, a full-time chaplain service, and improved library service. Medical research activities in connection with the care of veterans hospitalized in the agency's facilities will be expanded and medical training and education authorized under Public Law 293, 79th Congress, will be provided.

The proposed new appropriation "Administrative facilities" will provide for the construction of eight regional office buildings in cities where it has been impossible to locate adequate space by other means to give proper service to veterans and their dependents.

A supplemental estimate of appropriation for "Army and Navy pensions" in the amount of \$432,407,000 is necessary in the fiscal year 1947 due largely to legislation enacted by the 79th Congress subsequent to the presentation of the 1947 Budget. A particularly important act was Public Law 662, which increased all compensation and pension payments to veterans of both World Wars, and their dependents, by 20 percent. The total numbers on the compensation and pension rolls are as follows: June

30, 1946 (actual), 2,082,056; June 30, 1947 (estimated), 2,860,934; and June 30, 1948 (estimated), 3,154,737.

The present outlook is that the fiscal year 1947 will be the peak year for "Readjustment benefits", though this is by no means certain. This appropriation covers three principal benefits which were made available to veterans under the Servicemen's Readjustment Act of 1944, as amended: (1) unemployment and self-employment allowances; (2) subsistence allowances (plus tuition, supplies, and equipment) for veterans engaged in education and training; and (3) the payment of the first year's interest, and whatever losses may be incurred, on loans to veterans guaranteed by the Veterans' Administration. The trend in the first of these three should definitely be downward after fiscal year 1947. The peak of this program, when 1,811,000 veterans were drawing unemployment allowances and 332,000 were drawing self-employment allowances, came in the summer of 1946. While there may be temporary situations which will cause the number of unemployed veterans to increase, only a major recession could bring the number drawing such benefits back to or above that peak. The estimated average number of veterans in this program for 1948 is 925,000 compared to an estimated average of 1,292,000 for 1947.

The number of veterans drawing subsistence allowances while they are engaged in education and training will increase, however, in 1948 above the 1947 level, judging from available evidence. Although the passage of Public Law 679 of the 79th Congress seems to have slowed down the extremely rapid increases which had occurred in the number of veterans engaged in training on the job, there will probably still be an appreciable increase in this program. The number of students engaged in institutional education will no doubt continue at close to the maximum capacity of the institutions, which will be somewhat higher in 1948 than in 1947. The estimated average number of veterans in the education and training program covered by this appropriation is 2,145,000 in 1948, compared with an estimated average of 2,000,000 in 1947.

It is estimated that the number of loans to be guaranteed in 1948 will be approximately 1,000,000, which represents an average rate about 30 percent higher than the present rate.

For these three programs combined it is estimated that the total obligations under the appropriation "Readjustment benefits" will decrease somewhat in 1948 over 1947—from \$3,630,295,941 to \$3,424,580,000—as shown in the detailed estimate of appropriation "Readjustment bene-

fits" shown on pages 151-152. This varies from the summary table at the head of this chapter because of the fact that approximately \$625,000,000 of the 1947 estimate of \$4,258,962,000 shown in the summary table was actually obligated in 1946.

The construction program for 1948 under "Hospital and domiciliary facilities" will provide 15 new hospitals with a total capacity of 11,900 beds at an estimated cost of approximately \$215,000,000. Construction estimated to cost approximately \$53,000,000 will also be undertaken in connection with the expanded program for repair, alteration, and renovation of existing facilities.

The veterans' canteen service was established under the provisions of Public Law 636, 79th Congress, and the estimate of \$1,465,000 for 1948 will provide funds for the installation of approximately 25 new canteens, bringing the total in operation at hospitals and homes to 150 by the end of fiscal year 1948.

The fiscal year 1948 will show a drastic reduction in the Government's share of the cost of national service life insurance. The National Service Life Insurance Act of 1940, as amended, provided that the Government would bear all losses suffered as a result of the hazards of war. Delays in the presentation of claims, and further delays in their award and in the process of determining if the claims were due to war hazards, plus a revaluation of previous transfers as authorized by the Insurance Act of 1946, will result in a cost of approximately \$975,000,000 in fiscal year 1947. The total cost to the Government for war hazard insurance losses is now between \$3,500,000,000 and \$4,000,000,000. Only relatively minor additional losses are expected after the current fiscal year.

As mentioned above, a proposed new appropriation "Veterans' miscellaneous benefits" will assume charges for burial awards, and for tuition, supplies, and equipment for disabled veterans undertaking training under the Vocational Rehabilitation Act, such items being previously charged to the "Salaries and expenses" appropriation. The size of these items, and the fact that the agency has no administrative control over the amounts, indicates the desirability of handling them separately.

The geographical decentralization of the Administration, begun in fiscal year 1946, will be substantially complete in fiscal year 1947, with all 13 branch offices on a full operating basis beginning in January of 1947. Further refinements in the organizational plan may be expected in fiscal year 1948 to improve service to veterans and to decrease administrative costs.

FEDERAL SECURITY AGENCY

Comparative Summary of Appropriations and Appropriation Estimates

Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations:					
American Printing House for the Blind	\$115,000		\$115,000	\$115,000	
Bureau of Employees' Compensation	12,600,000	82,753,000	15,353,000	12,226,000	-\$3,127,000
Columbia Institution for the Deaf	229,300	26,000	255,300	259,500	+4,200
Food and Drug Administration	3,700,500	460,765	4,251,265	4,500,000	+248,735
Freedmen's Hospital	921,000	600,400	1,520,400	1,783,000	+262,600
Howard University	2,578,450	456,947	3,035,397	4,107,650	+1,072,253
Office of Education	19,309,000	154,553	19,463,553	18,541,700	-921,853
Office of Vocational Rehabilitation	12,312,100	3,064,955	15,377,055	20,439,000	+5,061,945
Public Health Service	104,088,516	3,908,542	107,997,058	167,723,700	+59,726,642
Saint Elizabeths Hospital	3,729,358		3,729,358	1,550,000	-2,179,358
Social Security Administration	2,555,855,162	129,186,516	2,685,041,678	3,720,843,400	+1,035,801,722
Office of the Administrator	10,130,141	165,600	10,295,741	8,079,650	-2,216,091
Total, annual appropriations	4,725,658,527	140,786,278	4,866,444,805	900,168,600	+416,716,785
Permanent and specific appropriations:					
American Printing House for the Blind	10,000		10,000	10,000	
Office of Education	9,550,000		9,550,000	9,550,000	
Public Health Service	64,000		64,000	68,000	+4,000
Total, permanent and specific appropriations	9,624,000		9,624,000	9,628,000	+4,000
Total, general and special accounts	735,282,527	140,786,278	876,068,805	909,796,600	+33,727,795
TRUST ACCOUNTS					
Bureau of Employees' Compensation	\$60,000		\$60,000	\$60,000	
Food and Drug Administration	16,363		16,363	16,363	
Public Health Service	138,100		138,100	137,100	-\$1,000
Saint Elizabeths Hospital	314,000		314,000	312,000	-2,000
Social Security Administration				762,000	+762,000
Total, trust accounts	528,463		528,463	1,287,463	+759,000
CONTRACT AUTHORIZATION					
Howard University				\$2,087,675	+\$2,087,675

¹ In addition, unexpended balance of prior year appropriation estimated at \$474,069 continued available.

² In addition, \$22,987,000 presently available and \$4,136,000 supplemental required (estimate) or a total estimate of \$27,123,000 to cover salary costs of the Bureau of Old-Age and Survivors Insurance authorized for payment from the Federal old-age and survivors' insurance trust fund.

³ In addition, \$30,219,000 to cover salary costs of the Bureau of Old-Age and Survivors Insurance authorized for payment from the Federal old-age and survivors' insurance trust fund.

⁴ Pursuant to Reorganization Plan No. 2 of 1946, \$1,014,411 was transferred from Department of Commerce to Public Health Service, Federal Security Agency, and \$29,068,152 was transferred from Children's Bureau, Department of Labor, to Social Security Administration, Children's Bureau, Federal Security Agency. Estimates for the fiscal year 1948 for these functions are included under this Agency whereas the appropriations for the fiscal year 1947 are shown under the agencies where originally made. Detailed footnotes reflecting these transfers are shown on pages 201 and 211-215, respectively.

EXPLANATORY STATEMENT

GENERAL STATEMENT

Prior to 1939, the Federal agencies responsible for the administration of social programs were widely scattered as independent units throughout the Government. In that year Reorganization Plan No. 1 established the Federal Security Agency, bringing together under coordinated direction a large number of these programs. Reorganization Plan No. 2 of 1946, approved by Congress July 16, 1946, has as its purpose further improvement in the administration of social programs and the establish-

ment of uniform standards and procedures for grants-in-aid programs.

The latter plan transferred to the Federal Security Administrator the health and welfare functions of the Children's Bureau and the vital statistics functions of the Bureau of the Census, the latter to be performed through the Public Health Service; abolished the United States Employees' Compensation Commission, transferred its functions to the Federal Security Administrator and established a three-member board of appeals; abolished the Social Security Board, vesting its functions in the

Federal Security Administrator; and abolished the Office of Assistant Commissioner of Education, vesting its functions in the Commissioner of Education. It abolished the Federal Board of Vocational Rehabilitation and the Board of Visitors of Saint Elizabeths Hospital and all their functions. It provided for consolidation of vocational rehabilitation functions by transferring certain activities for the blind from the Office of Education to the Federal Security Administrator.

AMERICAN PRINTING HOUSE FOR THE BLIND

The amount recommended for this institution located at Louisville, Ky., 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.

BUREAU OF EMPLOYEES' COMPENSATION

The funds recommended in the estimate for "Salaries and expenses" cover the operating expenses of the Bureau of Employees' Compensation and the Employees' Compensation Board of Appeals. These organizations, both within the Federal Security Agency, are the successors to the United States Employees' Compensation Commission, as provided under Reorganization Plan No. 2 of 1946, approved by Congress on July 16, 1946. This plan provided for the abolition of the Commission and the transfer of its functions to the Federal Security Agency.

Under the reorganization, the Bureau of Employees' Compensation adjudicates all matters under (1) the Federal Employees' Compensation Act, approved September 7, 1916, which provides for payment of compensation to Federal employees for injuries or death sustained in the course of employment, (2) the Longshoremen's and Harbor Workers' Act, approved March 4, 1927, and subsequently amended, which provides for supervision by the Bureau 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, which covers all private employment in the District of Columbia, and which covers employees of Government contractors engaged at military bases outside the United States, (3) the act of December 2, 1942, as amended, providing 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 war risk hazard, and accrual of wages by any such employees held by the enemy or missing or not returned to their homes because of failure of the United States and its contractors to furnish transportation.

The Employees' Compensation Board of Appeals handles appeals filed from adjudications made by the Bureau of Employees' Compensation with respect to the Federal Employees' Compensation Act, approved September 7, 1916.

The 1948 budget is based on (1) declining loads under the Federal Employees' Compensation Act reflecting the expected reduction in Federal employment, (2) the anticipation that work loads under the Longshoremen's and Harbor Workers' Compensation Act will show some decrease but will remain fairly heavy in connection with formal and informal hearings; (3) sharply decreasing loads arising out of the war-risk hazard program, and (4) the completion of the accrued wage-payment program during

the fiscal year 1947. Of the net decrease of \$3,127,000 for the fiscal year 1948, the completion of the accrued wage-payment program accounts for \$2,600,000.

COLUMBIA INSTITUTION FOR THE DEAF

This institution provides instruction for deaf persons below 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. Little change in program has been made in recent years or contemplated for 1948 pending the completion of a special survey being made by Federal Security Agency.

FOOD AND DRUG ADMINISTRATION

Needed increase in this regulatory activity was deferred during the war. The level of appropriations, approximately 6 percent higher for 1948, contemplates resumption of this deferred expansion and provision for the many problems that have developed in the interim. Rapid deterioration in quality standards and in sanitary conditions, and the revival and expansion of imports requiring careful inspection have substantially increased the burden of the Food and Drug Administration. For 1948, the appropriations "Enforcement operations" and "General administration" have been combined for the sake of simplification into a single appropriation, "Salaries and expenses." The appropriation "Certification services" is covered by fees deposited as miscellaneous receipts in the Treasury. The appropriation "Sea food inspectors" is the regular contribution made by the Federal Government to the inspection service provided, upon request, to packers of shrimp and oysters.

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 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. The increase in the amount of the Federal appropriation estimate for 1948 is to meet increased costs resulting from staffing and equipping the hospital as recommended by the Public Health Service and the District Board of Nurse Examiners in a survey to determine requirements for the first-class operation of an acute general community and teaching hospital, a tuberculosis unit, and an approved school of nursing education. For 1948, the Government's net share in the cost of operation will be approximately 64 percent as compared with an estimated 57 percent for 1947. The estimates for the hospital are based on 84 percent utilization of the general hospital and 85 percent utilization of the tuberculosis annex.

HOWARD UNIVERSITY

Howard University receives funds from the Federal Government for the partial support of undergraduate, graduate, and specialized training. Veterans have enrolled in the current year in such numbers as to crowd all

facilities to the limit, thereby necessitating a supplemental appropriation of \$275,364 for 1947.

Two hundred and twenty-seven thousand one hundred and seventy dollars is recommended for plans and specifications of five new buildings.

To begin the construction of two new buildings, \$2,022,080 is recommended to be appropriated. In addition, it is recommended the university be authorized to contract for completion of these buildings at a total cost not to exceed \$4,109,755.

OFFICE OF EDUCATION

The Office of Education was created in 1867 to (1) collect and publish statistics and facts to show the 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 Federal grants to the States for the promotion and support of vocational schools and classes in agriculture, trade and industry, distributive occupations, and home economics. It also administers Federal grants to land-grant colleges for work in the fields of agriculture, engineering, technology, and home economics.

A food conservation program for which \$1,337,000 was appropriated in 1947 is to be discontinued in 1948.

For salaries and expenses an increase of \$418,180 is recommended to provide for a better distribution of personnel in the several divisions which deal with specialized educational problems.

Although the Vocational Education Act of 1946 (Public Law 586, 79th Cong.) increased the authorization of funds for the further development of vocational education from \$14,483,000 to \$29,301,739, no increase in appropriation is recommended at this time. It is contemplated that information on the additional amounts which States and local districts can make available for matching new Federal funds will be available before the end of fiscal 1947 and an amendment may be submitted at that time.

OFFICE OF VOCATIONAL REHABILITATION

The Office of Vocational Rehabilitation was established on September 8, 1943, to carry out the expanded program of vocational rehabilitation authorized by the Vocational Rehabilitation Act amendments of 1943. This act provides for the promotion of vocational rehabilitation of disabled persons and their placement in employment. Payments are made to State agencies in accordance with plans approved by the Federal Security Administrator. State agencies provide medical, educational guidance, and other services necessary to enable a disabled individual to obtain and hold a job. Payments to States for 1948 are estimated at \$19,710,000, an increase over estimated appropriations for 1947 of \$4,967,000. This will provide for a continuation of the steady rise experienced over the last several years in the number of cases served and the types of service given by the State rehabilitation agencies.

PUBLIC HEALTH SERVICE

The activities of the Public Health Service may be divided into four groups as follows: medical care, State-aid programs, research, and related activities. Total 1948 financial requirements exceed those for 1947 by approximately 55 percent.

MEDICAL CARE

The Public Health Service operates marine hospitals, narcotic hospitals, and relief stations, furnishes medical services to the Coast Guard, and provides miscellaneous services to other Federal agencies. The 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 (42 U. S. C. ch. 6A). Principal beneficiaries are merchant seamen and members of the United States Coast Guard. In 1948 it is anticipated that the hospital patient load will decrease approximately 3 percent due principally to reduction in the estimated strength of the merchant marine. A sanatorium is also operated for the care of leprosy persons. The Hospital Division also furnishes professional personnel on a reimbursable basis for medical programs of other Federal agencies, such as the Office of Indian Affairs and the Bureau of Employees' Compensation.

The Division of Mental Hygiene operates two hospitals which provide care for drug addicts and other mental patients and also furnishes clinical psychiatric services to the Juvenile Court, District of Columbia. As provided by Reorganization Plan No. 3, 1946, Army and Navy mental patients formerly cared for by Saint Elizabeths Hospital became the responsibility of the War and Navy Departments, respectively, and are being cared for in the Mental Hygiene Division hospitals on a reimbursable basis. The 1948 budget envisions little change in the patient loads of these two hospitals with a decrease in the Navy patient-days being offset by an increase in the addict patient load.

The 1948 budget includes an estimate for the first time for the Public Health Service to carry out its responsibilities under the act to provide for health programs for Government employees (Public Law 658, 79th Cong.). The estimate provides the personnel for conducting surveys and preparing the Public Health Service recommendations which are required by law before the Federal agencies may establish preventive health programs for their employees. Funds are also included for the operation of an employee health program for Public Health Service employees located in the Washington, D. C., metropolitan area. No funds have been included for furnishing other Federal agencies with tuberculosis and psychiatric examinations, health and nutrition instruction, or in-service training of agency health personnel as it is contemplated that such services will be furnished only on a reimbursable basis. These services are provided in the District of Columbia in 1947 without charge.

STATE-AID PROGRAMS

State-aid programs to provide health services of various kinds throughout the Nation, are carried out by means of monetary grants-in-aid, grants of services, demonstrations, consultative services, and training programs. These activities also include direct operations by the Public Health Service, with the approval and cooperation of State and local authorities, against specific diseases, including malaria, typhus, plague, diarrheal infections, poliomyelitis, and others.

In line with the enactment of the Public Health Service Act (42 U. S. C. ch. 6A) appropriations for the Bureau of State Services, including control of venereal diseases, control of tuberculosis, general assistance to States, and

control of communicable diseases, were substantially increased in fiscal year 1947, compared with funds previously appropriated. The estimates for these programs for the fiscal year 1948 will permit operations to be carried on at approximately the same level as will be reached in the current year under the increased funds which have been made available. In addition, estimates appear in the budget for the first time in 1948 to implement two important laws passed by the Seventy-ninth Congress—the National Mental Health Act (Public Law 487) and the Hospital Survey and Construction Act (Public Law 725). For the National Mental Health Act, \$3,000,000 is the estimated requirement for the appropriation for general assistance to States, with supplemental amounts for consultative services, demonstrations, and administration. This requirement excludes approximately \$2,900,000 for mental health training and research, discussed below.

Funds are provided in fiscal year 1948 for carrying out the provisions of the Hospital Survey and Construction Act, approved August 13, 1946. The Public Health Service has been designated as the administrative agency to assist the several States through grants-in-aid to (1) inventory existing hospitals and health facilities, (2) survey needs for the construction of additional facilities, and (3) plan and complete such construction. To accomplish these purposes, Public Law 725 authorizes matched grants consisting of one-third Federal funds and two-thirds State and/or local funds.

RESEARCH

The Public Health Service promotes the development of research in two ways: Through research carried on by the Public Health Service itself, mainly at the National Institute of Health and the National Cancer Institute (to which will be added, when facilities are constructed, the National Institute of Mental Health); and through research grants-in-aid to universities, scholars, and various other recipients other than the Public Health Service. Experience with Federal aid to research during the war indicates that this is a highly desirable channel for the expenditure of Federal funds for this purpose. In 1948, a total of \$10,500,000 is recommended for research grants-in-aid for the National Institute of Health, National Cancer Institute, and for mental health activities, compared with a little over \$3,500,000 appropriated in 1947. Funds for direct research operations of the National Institute of Health, National Cancer Institute, and National Institute of Mental Health total \$6,200,000 in 1948, compared with approximately \$4,500,000 estimated to be available in 1947. In connection with research activities, the Public Health Service engages in the manufacture of vaccines for certain diseases, particularly yellow fever, typhus, and Rocky Mountain spotted fever, and in the control of the manufacture and sale of viruses, serums, toxins, and similar products.

RELATED ACTIVITIES

Related activities of the Public Health Service include the foreign quarantine service, international health relations, sanitary engineering programs, public health methods work, training activities, including training for nurses and training of mental health personnel, National Office of Vital Statistics, and other miscellaneous projects.

There is a major decrease in the funds required in 1948 for nurses training program since enrollment in the cadet nurse corps was terminated in October 1945. Payment of

stipends to cadet nurses will be virtually completed in 1948. Completion of the auditing of nursing-school accounts will be the only major activity remaining after fiscal year 1948.

The Sanitary Engineering Division will terminate in fiscal year 1947 survey work under the appropriation for development of health facilities, permitting a reduction of requirements for this Division.

The National Mental Health program cannot be fully developed without additional qualified personnel. The 1948 estimate for mental health activities includes \$2,500,000 for grants for training such personnel.

Several programs in this head are provided for in the appropriation for salaries and expenses. Contraction of studies by the Division of Public Health Methods will result in a slight decrease in funds for that division in 1948. The National Office of Vital Statistics was transferred from the Census Bureau to the Public Health Service under Reorganization Plan No. 2 of 1946; its activities in connection with more complete coverage of marriage and divorce registration figures and better processing of records of birth and death make necessary some increase in the expenses of this Office. Provision has also been made in 1948 for an increased administrative staff for the Public Health Service to eliminate serious backlogs which hamper program operations and to keep work current so that such backlogs will not again develop. In accordance with increased responsibilities of the Public Health Service, estimates for the pay of commissioned officers include authorization for an increase in the size of the regular corps.

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 composed of Federal criminals, American citizens adjudged insane in Canada, residents of the Virgin Islands, and Foreign Service officers and employees. The total patient load in Saint Elizabeths Hospital, estimated for 1948 to average 5,955 patients per day, represents approximately the same load as that estimated for the fiscal year 1947. Under Reorganization Plan No. 3 responsibility for the care of Army and Navy mental patients in Public Health Service hospitals was transferred from Saint Elizabeths to the War and Navy Departments, respectively. This plan reduced Saint Elizabeths patients in Public Health Service hospitals from 944 average daily patients in 1946 to an estimate of 41 for 1948 with a corresponding reduction in appropriated funds.

SOCIAL SECURITY ADMINISTRATION

Reorganization Plan No. 2 of 1946, approved by Congress on July 16, 1946, abolished the Social Security Board and transferred its functions, together with those of its Chairman, to the Federal Security Administrator. The Administrator was given the authority and duty to perform these functions or to direct and control their performance through such officers and employees of the Federal Security Agency as he should designate.

The Federal Security Administrator established the Social Security Administration, headed by the Commissioner for Social Security, to perform the social-security

functions formerly performed by the Social Security Board and those functions of the Children's Bureau transferred to the Agency under the Reorganization Act.

The Social Security Administration administers the several provisions of the Social Security Act which give protection to the individual against economic insecurity. The Bureau of Public Assistance, the Bureau of Employment Security, the Bureau of Old-Age and Survivors Insurance, and the Children's Bureau constitute the main program operating arms of the Administration. In addition, the Bureau of Accounts and Audits, the Bureau of Research and Statistics, and the Informational Service provide service functions to the operating bureaus.

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 Administration, 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. Until September 30, 1946, this matching was on a 50-50 basis. The 1946 amendments to the Social Security Act increased Federal contributions to two-thirds of the first \$15 paid monthly to each recipient of old-age assistance and aid to the blind, and two-thirds of the first \$9 for each child under the aid to dependent children program. These amendments also raised the Federal matching maximum on monthly payments from \$40 to \$45 for old-age assistance and aid to the blind and from \$18 and \$12 to \$24 and \$15 for the first and each succeeding child, respectively, in each family receiving aid to dependent children. These changes in the Social Security account for a large part of the estimated increase in cost of this program.

Increase in case loads and average payments also contribute to the estimated increase in costs in 1948. During the war period the trend in the number of recipients was generally downward. Beginning in fiscal year 1946 the trend was reversed; a continued rise is developing in fiscal year 1947 and is expected to continue through fiscal year 1948. The average amount of payment to individuals has been steadily increasing; this increase is also expected to continue through fiscal year 1948.

The increase provided for salaries of the Bureau of Public Assistance will furnish the additional staff required to handle the increased work loads.

BUREAU OF EMPLOYMENT SECURITY

The Bureau of Employment Security is that part of the Social Security Administration responsible for administering title III of the Social Security Act, which provides for grants to States for unemployment compensation administration, for discharging the Administration's responsibility under the Federal Unemployment Tax Act of the Internal Revenue Code, and for administering title XIII of the Social Security Act, which relates to reversion unemployment benefits for seamen.

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.

Unemployment benefit payments declined after the first phase of reconversion unemployment was passed, but leveled off at a somewhat higher level than was anticipated, largely because of the more extensive coverage of workers and duration of benefits resulting from changes in State unemployment compensation laws, and because of the large wage credits built up in the period of high and steady employment recently experienced. Appropriation estimates for grants to States for 1948 total \$57,586,000; in addition \$994,000 is estimated for the payment of Federal benefits to seamen employed on Government-controlled ships prior to the coverage of such workers under State unemployment compensation laws.

BUREAU OF OLD-AGE AND SURVIVORS INSURANCE

This Bureau carries out a program of social insurance designed to provide some replacement of lost earning power to aged workers who retire, and to survivors of workers who die.

Its principal activities are the recording of workers' earnings, the handling of claims, and the payment of benefits.

The number of workers qualifying for benefits under the system increased rapidly during the war because of the tremendous growth in employment of all classes and ages of workers. This growth should continue although at a slower rate during periods of high industrial activity. Furthermore, many aged workers or survivors of deceased workers who otherwise might have filed for benefits during the war, but who for patriotic or economic reasons continued in employment, are expected in the next few years to take advantage of their benefit rights. These various factors will cause a material increase in the number of claims filed and in the number of beneficiaries added to the rolls as a result of which the operating costs of the Bureau will be substantially increased for 1948.

By reason of amendments to the Railroad Retirement Acts providing survivors' insurance for railroad workers, modeled after the old-age and survivors system and for the joint use of wage data under both systems, the Bureau will be required to make significant adjustments in its present program. Amendments to title II of the Social Security Act providing for servicemen's social insurance, the costs of which are to be borne by the Federal Government, will increase operating costs for the period covered by this amendment. These legislative changes will require additional funds for 1948 of \$2,541,000.

Heretofore, the financial requirements for the Bureau have been appropriated for each year and subsequently reimbursed to the Treasury by the old-age and survivors insurance trust fund. In 1947, the Congress authorized the direct payment from the trust fund of the costs of operating this Bureau. In order to bring together in a single authorization the principal costs for personnel services for this program, continuation of this authorization has been recommended for 1948 with the inclusion of certain other activities heretofore appropriated for and subsequently reimbursed by the trust fund. The additional activities included for 1948 are the salary costs of the office of the actuary, the appeals council and the old-age and survivors insurance legal staff of the office of the

general counsel. Financial requirements of this bureau to be paid from the trust fund are increasing from \$27,132,000 in 1947 to \$30,219,000 for 1948. The administrative cost of the servicemen's social insurance (\$762,000) is provided for by direct appropriation since this cost is independent of the trust fund operation.

CHILDREN'S BUREAU

Under authority of Reorganization Plan No. 2 of 1946, the Children's Bureau, with all its functions except those relating to the child labor provisions of the Fair Labor Standards Act, was transferred from the Department of Labor to the Federal Security Agency and established as a bureau in the Social Security Administration.

The basic legislative charter gives the Bureau a mandate to investigate and report to the Nation upon matters pertaining to child life and the welfare of children. Activities include the conduct of research and the provision of information and advisory services to Federal, State, and private agencies, and to the public generally.

Title V of the Social Security Act, as amended in 1946, authorizes appropriations totaling \$22,000,000 annually (compared with previous authorization of \$11,200,000) for grants to States for maternal and child health services, services for crippled children, and child welfare services, which are administered by the Children's Bureau.

The Bureau also administers a program of grants to States for emergency maternity and infant care for the wives and infants of enlisted men in the lower four pay grades in the armed forces. It is proposed to commence liquidation of this activity at the beginning of fiscal year 1948; an estimate is included for expenses necessary to complete such liquidation.

CONSOLIDATED OPERATIONS AND MISCELLANEOUS EXPENSES

The increases recommended in salaries for the consolidated operations of the Administration provide princi-

pally for additional staff in regional offices, central administrative services, research and statistics, and accounts and audits. Principal reasons for the increase are additional work arising out of the 1946 amendments to the Social Security Act and the anticipated increases in the work loads of each of the constituent bureaus of the Social Security Administration. The increase in the single appropriation for miscellaneous expenses covering the entire Administration is commensurate with these increases.

OFFICE OF THE ADMINISTRATOR

The Administrator's staff offices have been augmented for the purpose of coordinating policy, standards, and procedures among the Agency's various grants-in-aid programs and to coordinate the relationships of the Agency with other Federal departments and agencies.

The requirements for salaries, Office of the Administrator, provide for comparatively small increases to perform the increased functions transferred to the Administrator in accordance with Reorganization Plan No. 2 of 1946.

Salaries, Office of General Counsel, reflects a reduction below fiscal 1947 requirements, resulting from the proposed payment in the 1948 fiscal year of the costs of legal services to the Bureau of Old-Age and Survivors Insurance directly from the old-age and survivors trust fund.

Central appropriations for travel, printing and binding, and penalty mail to provide for constituent units of the Agency are made to the Office of the Administrator. The increased requirements in 1948 are due mainly to increased personnel transferred to the Agency in accordance with the Reorganization Act, new programs, and expansion of existing programs.

Continued civilian war assistance requirements for 1948 result from the State Department's estimate that 15,500 American nationals and citizens will remain to be repatriated as of June 30, 1947.

FEDERAL WORKS AGENCY

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses can be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL ACCOUNTS					
Office of the Administrator:					
Salaries and expenses.....	\$300,000	\$33,817	\$333,817	\$380,000	+\$46,183
Liquidation of Public Works Administration.....			(1)	(2)	
Penalty mail costs.....	25,000		25,000	33,000	+8,000
Payment of tort claims.....		20,000	20,000	20,000	
Public Buildings Administration.....	57,452,285	8,097,000	65,549,885	73,418,000	+7,868,115
Public Roads Administration.....	275,838,792		275,838,792	300,288,854	+24,450,062
Bureau of Community Facilities.....	\$ 77,293,795	(3)	77,293,795	3,556,205	-73,737,590
Total, general accounts.....	410,909,872	8,151,417	419,061,289	377,696,059	-41,365,230
TRUST ACCOUNTS					
Office of the Administrator.....	\$5,000		\$5,000	\$5,000	
Public Roads Administration.....	8,000		8,000		-\$8,000
Total, trust accounts.....	13,000		13,000	5,000	-8,000
CONTRACT AUTHORIZATIONS					
Public Buildings Administration.....				\$875,000	+\$875,000
Public Roads Administration.....				2,000,000	+2,000,000
Total, contract authorizations.....				2,875,000	+2,875,000

¹ \$2,030,742 made available by reappropriation of 1946 balance for 1947.

² \$986,112 estimated 1947 balance available for reappropriation for 1948.

³ In addition there were reappropriated \$7,000,000 for maintenance and operation of schools and \$1,000,000 for liquidation of defense public works.

⁴ Estimated reappropriations of \$35,700 to cover increase in cost of maintenance and operation of schools and \$100,800 for liquidation of defense public works due to Public Law 390.

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 to other agencies for the planning and construction 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.

Estimates for the fiscal year 1948 reflect a transition of public works programs from wartime to peacetime programs. The estimate of appropriation for 1948 is approximately \$41,000,000 less than appropriations and estimated supplementals for 1947.

OFFICE OF THE ADMINISTRATOR

The Office of the Administrator performs the general supervision, policy direction, and coordination of the administration of all of the activities of the Agency.

Provision is made for assisting the Administrator in the performance of these objectives by a small technical staff which covers each of the important programs and administrative functions at the staff level, and develops, establishes, and assures uniformity of policies and procedures throughout the Agency. The estimate for 1948 does not reflect any significant functional changes from 1947.

PUBLIC BUILDINGS ADMINISTRATION

This constituent unit performs functions related to Federal public buildings and sites in respect to design and construction; lease, purchase, and custody; survey, planning, and control of space; repair, preservation, maintenance, and management; communication services (for various Government agencies); and the administration of surplus real property.

With the cessation of hostilities, the Public Buildings Administration took immediate steps to terminate its war-related activities. Security guarding and other emergency safeguarding activities were terminated and all financial transactions completed. The remaining balances of funds available for the construction of temporary and general office buildings, other than nominal amounts

required for settlements, were either rescinded or reapropriated for regular building activities. The act of June 14, 1946 (Public Law 413), which authorizes the expenditure of available funds for the design of new public building projects, enabled the Administration to initiate preparatory steps for the resumption of its normal building program.

Section 5 of this act authorizes the Commissioner of Public Buildings to maintain a survey of the use of certain Government-owned and leased office space in the larger metropolitan centers and the District of Columbia and to study and determine the extent to which consolidation, reassignment, and reallocation of office space would be advantageous to the Government. The Commissioner is also authorized to direct and prescribe the economical use or the surrender of space found to be uneconomically used in buildings operated by the Public Buildings Administration.

The appropriation for general administrative expenses provides the minimum nucleus personnel for administration of the functions summarized in the first paragraph. The increase in the estimate for 1948 will be required to cover the cost of within-grade salary advancements.

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 and adjacent area provides for the administration, management, operation, maintenance, protection, 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 also provides for the administration and operation of communications facilities for use of other government activities. The estimate contemplates the management of approximately 45,000,000 square feet of space. The program involves the release of 1,500,000 square feet of space during fiscal year 1948.

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, in addition, provides for the administration and operation of communications facilities and space and related service activities serving other governmental agencies. The estimate contemplates the release of 776,000 square feet of space leased under the decentralization program of 1942-43 and the management and operation of approximately 6,000,000 square feet of additional space primarily for the expanded program of the Veterans' Administration. The program for 1948 contemplates the management of approximately 26,500,000 square feet of space.

An estimate is included for continuing the program for the return of departmental functions to the seat of government. These functions were decentralized outside the District of Columbia early in the war period to provide

space for newly established war agencies and for expansion of the War and Navy Departments.

Section 2 of the above-mentioned act increases the limit of cost for the site and building for the west central heating plant in Washington, D. C., for which an estimate is included for the remaining unappropriated authorization in order to complete the plant on which work was begun prior to the war but halted due to the emergency. The only other construction estimates provided for 1948 are a proposed hospital center in the District of Columbia, the National Institute of Mental Health in Bethesda, Md., and the establishment of a geophysical institute in Alaska.

PUBLIC ROADS ADMINISTRATION

This constituent unit, in cooperation with the highway departments of the States, the District of Columbia, Hawaii, and Puerto Rico, is responsible for the approval and development of highway systems and for the approval and supervision of an annual program of construction designed to develop and improve such systems. With the cessation of hostilities, all wartime restrictions and limitations affecting highway construction were removed, but in view of high contract prices a very conservative policy in approving new construction has been followed. Federal-aid highway construction is being restricted to most urgently needed work, with particular attention to highway safety.

Estimates of appropriations for the Federal-aid 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 appropriations represent the remainder of the unappropriated authorizations for the prewar highway authorizations—Federal-aid highway system and Federal-aid secondary or feeder roads. Of the prewar authorizations, only the appropriation item, elimination of grade crossings, would remain for additional appropriation requests beyond June 30, 1948. The Budget estimate includes \$18,288,854 for anticipated cash requirements under prewar highway authorizations, of which \$5,288,854 is reimbursement to the Federal-aid highway system appropriation for payments made on flood-relief projects.

The Federal-aid program which is being undertaken in the reconversion period following World War II is being financed largely from funds authorized by the Federal Aid Highway Act of 1944. This act authorizes for appropriation the sum of \$500,000,000 annually for each of the three successive postwar fiscal years. By House Concurrent Resolution 81, approved by the Congress October 2, 1945, the fiscal year 1946 was designated to be the first postwar fiscal year. The apportionment of the authorization of \$500,000,000 to the States for the first postwar fiscal year was made January 6, 1945, and the apportionment of a like amount for the second postwar fiscal year (fiscal year 1947) was made May 13, 1946. The authorization for each of the three fiscal years is apportioned among the States for three classes of highways, as follows:

(1) \$225,000,000 for projects on the Federal-aid highway system.

(2) \$150,000,000 for projects on a designated system of secondary and feeder roads including farm-to-market roads, rural free delivery mail, and public-school bus routes.

(3) \$125,000,000 for projects on the Federal-aid highway system in urban areas.

The estimate of \$279,000,000 provides for the anticipated cash requirements for the fiscal year 1948.

The active Federal-aid program, as of November 1, 1946, provides for the improvement of 16,770 miles of highway, the construction of 133 highway-railroad grade separations, and the protection of 267 highway-railway crossings. The estimated total cost of this work is \$700,614,000, of which \$356,970,000 is the Federal share. Of the total Federal funds involved, \$112,736,000 represents allotments from prewar highway authorizations and \$244,234,000 from funds authorized by the Federal Aid Highway Act of 1944.

The estimate of \$3,000,000 included in the Budget for public-lands highways represents the unappropriated balance of this authorization. This appropriation provides for the survey, construction, and maintenance of main roads through public lands. These funds are apportioned among those States in which the area of certain public lands is 5 percent or more of the total area.

In addition to the Federal-aid highway program, highway activities of the Public Roads Administration include cooperation with other Federal agencies in the construction of main roads in national forests and in and to the national parks, cooperation with the Central American republics in the construction of the Inter-American Highway, cooperation with the State Department and Philippine Republic in the rehabilitation and restoration of highways in the Philippines, and the repair and reconstruction of highways in Hawaii damaged or destroyed by the seismic waves of April 1946 or in the prosecution of the war.

BUREAU OF COMMUNITY FACILITIES

This constituent unit administers programs assigned to the Agency in the field of public works which are not under the jurisdiction of the other two constituent units.

Currently assigned to this organization are the completion and settlement of the affairs of the war related community facilities program, including maintenance and disposal of over 1,000 Federal properties constructed or acquired under that program; assistance, until June 30, 1947, in the maintenance and operation of certain school facilities; advances of Federal funds to non-Federal public bodies to encourage them to prepare drawings and specifications for locally financed public works, such advances being repayable at start of construction; construction of public works in the Virgin Islands under an authorized 5-year program; provision of educational facilities, other than housing, from Federal surpluses, to assist universities and colleges furnishing courses of training or education to veterans; and grants for the restoration of public works in the Territory of Hawaii which were damaged by the seismic waves of April 1946.

The estimates included in this budget provide the amount authorized for the fiscal year 1948 for the Virgin Islands public works program as well as the unappropriated balance of the fiscal year 1947 authorization, and, funds for the continuation of the liquidation of the war related community facilities program. The estimate for Virgin Islands public works included in this Budget together with appropriations heretofore made provide for approximately half of the \$10,028,420 program authorized for this purpose.

DEPARTMENT OF AGRICULTURE

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations:					
Office of the Secretary	\$1,838,500	\$210,000	\$2,048,500	\$2,150,000	+\$101,500
Penalty mail costs	3,186,000	-----	3,186,000	3,686,000	+500,000
Research and Marketing Act of 1946	-----	-----	-----	19,000,000	+19,000,000
Office of the Solicitor	2,214,000	265,000	2,479,000	2,525,000	+46,000
Office of Information	1,888,000	70,000	1,958,000	2,307,000	+349,000
Library	552,000	66,000	618,000	660,000	+42,000
Bureau of Agricultural Economics	4,295,457	490,000	4,785,457	4,809,000	+83,543
Office of Foreign Agricultural Relations	650,000	78,000	728,000	728,000	-----
Extension service	23,475,850	46,000	23,521,850	23,660,150	+138,300
Agricultural Research Administration:					
Office of the Administrator	480,500	43,000	523,500	481,500	-42,000
Special research fund	1,193,000	110,000	1,303,000	1,303,000	-----
Research on strategic and critical agricultural materials	-----	-----	-----	349,000	+349,000
Office of Experiment Stations	7,549,408	28,000	7,577,408	7,531,908	-45,500
Bureau of Animal Industry	19,326,900	1,579,000	20,905,900	22,020,500	+1,114,600
Bureau of Dairy Industry	991,012	102,800	1,093,812	1,136,000	+42,188
Bureau of Plant Industry, Soils, and Agricultural Engineering	6,885,100	654,000	7,539,100	8,608,000	+1,068,900
Bureau of Entomology and Plant Quarantine	7,295,100	748,000	8,043,100	8,617,000	+573,900
Control of emergency outbreaks of insects and plant diseases	2,800,000	-----	2,800,000	2,800,000	-----
Bureau of Agricultural and Industrial Chemistry	5,051,500	536,000	5,587,500	5,664,050	+76,550
Bureau of Human Nutrition and Home Economics	917,000	90,000	1,007,000	1,045,000	+38,000
White pine blister rust control	6,000,000	-----	6,000,000	4,000,000	-2,000,000
Forest Service	39,556,500	6,820,000	46,376,500	42,345,500	-4,031,000
Forest roads and trails	26,214,222	-----	26,214,222	23,800,000	-2,414,222
Flood Control	2,100,000	-----	2,100,000	500,000	-1,600,000
Soil Conservation Service	40,578,000	4,145,000	44,723,000	44,800,000	+137,000
Land utilization and retirement of submarginal land	1,453,000	106,000	1,559,000	3,260,000	+1,701,000
Water conservation and utilization projects	700,000	-----	700,000	(^c)	-700,000
Production and Marketing Administration:					
Conservation and use of agricultural land resources	271,746,000	-----	271,746,000	201,720,000	-70,026,000
Sugar Act	53,500,000	-----	53,500,000	55,000,000	+1,500,000
National School Lunch Act	-----	-----	(^e)	75,060,000	+75,060,000
Marketing Services	9,856,072	1,043,000	10,899,072	10,493,000	-406,072
Supply and distribution of farm labor	12,000,000	-----	12,000,000	-----	-12,000,000
Farmers' Home Administration ^a	-----	-----	-----	170,000,000	+170,000,000
Loans, grants, and rural rehabilitation	21,000,000	2,500,000	26,500,000	-----	-26,500,000
Farm tenancy: Salaries and expenses	2,804,000	325,000	3,129,000	-----	-3,129,000
Farmers' crop production and harvesting loans ^b	5,000,000	-----	5,000,000	-----	-5,000,000
Water facilities, arid and semiarid areas	1,750,000	-----	1,750,000	1,750,000	-----
Rural Electrification Administration:					
Salaries and expenses	5,000,000	350,000	5,350,000	5,600,000	+50,000
Loans and purchase of property	-----	-----	-----	25,000,000	+25,000,000
Farm Credit Administration:					
Salaries and expenses	544,000	40,000	584,000	561,000	-23,000
Administrative expenses and refunds	2,680,090	-----	2,680,090	2,781,000	+100,910
Total, annual appropriations	596,071,211	20,644,800	616,716,011	785,811,608	+169,095,597
Permanent appropriations:					
Extension Service	4,704,710	-----	4,704,710	4,704,710	-----
Forest Service	4,834,000	-----	4,834,000	5,569,000	+735,000
Payments to counties from submarginal-land program, Farm Tenant Act	156,000	-----	156,000	156,000	-----
Exportation and domestic consumption of agricultural commodities	118,052,638	-----	118,052,638	148,000,000	+29,947,362
Emergency farm credit relief, supervisory expense funds, Regional Agricultural Credit Corporation	26,333	-----	26,333	-----	-26,333
Total, permanent appropriations	127,778,681	-----	127,778,681	158,429,710	+30,651,029
Total, general and special accounts, Department of Agriculture	723,844,892	20,644,800	744,489,692	944,241,318	+199,751,626

¹ In addition, balance of \$305,000 reapportioned.

² In addition, prior year balances available.

³ Prior year balance available.

⁴ In addition, \$12,500,000 of prior year balance for "Exportation and domestic consumption of agricultural commodities" reapportioned.

⁵ In addition, \$100,000,000 authorized to be transferred from 1948 appropriation for "Exportation and domestic consumption of agricultural commodities."

⁶ Financed in 1947 by transfer of \$75,000,000 from appropriation "Exportation and domestic consumption of agricultural commodities."

⁷ Appropriation for this program (calendar-year basis), plus prior year balances, available until June 30, 1947.

⁸ Created by act of Aug. 14, 1946, which also abolished Farm Security Administration and transferred its functions to Farmers' Home Administration. Estimate for 1948 includes provision for loan programs provided for in 1947 by authorization to borrow from Reconstruction Finance Corporation.

⁹ Transferred by act of Aug. 14, 1946, from Farm Credit Administration. In addition, approximately \$25,410,582 available in 1947, consisting of reapportionment of prior year balance (\$6,610,582) and \$18,800,000 collections of principal and interest.

¹⁰ In addition, approximately \$65,568,710 of prior year balances reapportioned. Of total appropriation, \$75,000,000 transferred to "National School Lunch Act."

¹¹ Offset in part by \$145,000,000 decrease in authority to borrow from Reconstruction Finance Corporation, as shown on following page, for which direct appropriations are substituted in 1948; also, further offset on an available funds basis by elimination of reapportionments of \$133,784,292. Thus, there is an over-all reduction, 1948 compared with 1947, of \$79,032,666.

Comparative Summary of Appropriations and Appropriation Estimates—Continued

Bureau or subdivision	Appropriations for 1947			Estimate of appropriations for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals (required estimate)	Total (estimate)		
CREDIT AGENCY ACCOUNTS—LIMITATIONS ON CERTAIN LOANS					
Loans from Reconstruction Finance Corporation:					
Farmers' Home Administration:					
Loans, grants, and rural rehabilitation	\$70,000,000		\$70,000,000		-\$70,000,000
Farm tenancy	50,000,000		50,000,000		-50,000,000
Rural Electrification Administration:					
Loans and purchase of property	250,000,000		250,000,000	\$225,000,000	-25,000,000
Total, loans from Reconstruction Finance Corporation.....	370,000,000		370,000,000	225,000,000	-145,000,000
TRUST ACCOUNTS					
Forest Service:					
Cooperative work, Forest Service	\$3,500,000		\$3,500,000	\$3,500,000	
Construction of forest access roads to standing timber	11,300,000		11,300,000		-\$11,300,000
Production and Marketing Administration:					
Moisture content and grade determinations	1,354,000		1,354,000	1,354,000	
Indemnity fund, county associations	2,000		2,000	2,000	
Undistributed cotton price adjustment payments	300		300	300	
Expenses and re-funds, inspection and grading of farm products	5,000,000		5,000,000	5,000,000	-600,000
Grading of agricultural commodities	800,000		800,000	751,000	-46,000
Farmers' Home Administration:					
Payments in lieu of taxes and for operation and maintenance of resettlement projects	55,000		55,000		-55,000
State rural rehabilitation corporation funds	9,250,000		9,250,000	9,000,000	-250,000
Liquidation of deposits, lease and purchase contracts	100,000		100,000	50,000	-50,000
Miscellaneous contributed funds	159,530		159,530	229,000	+69,470
Return of excess deposits for reproduction of photographs, mosaics, and maps	2,914		2,914	2,000	-314
Unclaimed moneys of individuals whose whereabouts are known	200		200	200	
Total, trust accounts	32,123,944		32,123,944	19,892,100	-12,231,844

EXPLANATORY STATEMENT

FUNCTIONS OF THE DEPARTMENT

The Department of Agriculture is charged with the responsibility of carrying on agricultural activities and programs concerned with rural people and with production, processing, and distribution of food and fiber in the United States and its possessions, and for the relationship of such activities and programs to those of other countries. It is directed by law to acquire and diffuse useful information on agricultural subjects in the most general and comprehensive sense.

The functions performed relate to conservation, marketing, credit, regulatory work, and research. The Department seeks to eradicate or control insects and diseases affecting plants and animals. It administers regulatory laws enacted to protect food and fiber producers, processors, and consumers. It promotes the proper use of soil and forest resources; conducts agricultural research, the results of which are made available for practical farm application through extension and experiment station work in cooperation with the States; and provides agricultural credit, assists tenants to become farm owners, and facilitates the extension of electric service to rural areas.

THE 1948 BUDGET

Under general and special accounts, the Budget estimates for the fiscal year 1948, excluding reappropriations, show a net increase in direct appropriations of approximately \$200,000,000. Of the increases which are included

in this amount, however, \$145,000,000 is accounted for by reason of the substitution of direct appropriations for borrowings from the Reconstruction Finance Corporation, and \$20,000,000 is brought about by the substitution of this amount of direct appropriation for crop production and harvesting loans, in lieu of the financing of these loans chiefly from collections of principal and interest. The remaining \$35,000,000 includes the sum of \$15,000,000 to establish a farm tenancy mortgage insurance fund and \$19,000,000 to initiate the program authorized by the Research and Marketing Act of 1946.

Including reappropriations and the funds authorized to be borrowed from the Reconstruction Finance Corporation, the 1948 Budget, under general and special accounts, provides about \$1,169,000,000 as compared with \$1,248,000,000 for 1947, a reduction of \$79,000,000.

GENERAL ADMINISTRATION AND SERVICE

Included under this head are the offices of the Secretary, Solicitor, Information, and Foreign Agricultural Relations, the Department library, and the Bureau of Agricultural Economics. The 1948 estimates indicate an increase of slightly over \$1,000,000, most of which is to cover increased costs of the Department for penalty mail and printing and binding. Small increases have been provided for the Department's health program, for acquisition of material for the library, and to cover increased costs of the Office of Plant and Operations and the distribution of bulletins and general information to farmers, the general public, and Members of Congress.

EXTENSION SERVICE

Extension work is cooperative in that the Department and the land-grant colleges in the 48 States, Alaska, Hawaii, and Puerto Rico agree on extension plans of work under which beyond-the-classroom educational programs are carried on in rural communities. Federal funds are approximately matched by State, Territory, and local funds. Recognizing the serious economic and social problems of the rural people of Puerto Rico, an increase in payments for extension work has been provided, the total amount for Puerto Rico still being below the amount authorized by the Congress.

AGRICULTURAL RESEARCH ADMINISTRATION

The Agricultural Research Administration comprises the offices of the Administrator and Experiment Stations and the Bureaus of Animal Industry; Dairy Industry; Plant Industry, Soils, and Agricultural Engineering; Entomology and Plant Quarantine; Agricultural and Industrial Chemistry; and Human Nutrition and Home Economics. The Administration is responsible for the general planning and coordination of research and regulatory activities of all of the agencies in the Administration, administers the Special Research Fund, and will conduct research on strategic and critical agricultural materials under Public Law 520, Seventy-ninth Congress. Taking into account reappropriations, increases totaling about \$2,750,000 are provided for 1948. Increases provide for such items as maintenance of improvements deferred because of the war, replacement of worn-out equipment, strengthening of foreign plant quarantine work and meat inspection, and for development of the National Arboretum.

WHITE PINE BLISTER RUST CONTROL

The approximately 15 million acres of valuable five-leaved pine forests of the United States are susceptible to blister rust attack, a destructive fungus disease of foreign origin which spends part of its life cycle on currants and gooseberries. The control program provides for the destruction of these host plants in and adjacent to the white pine forests. The amount provided for 1948 is \$2,000,000 below the 1947 appropriation, but is still almost one-third larger than the 1946 appropriation.

FOREST SERVICE

The Forest Service is charged with the responsibility for promoting the conservation and best use of the national forests and privately owned forest lands, aggregating approximately a third of the total land area of the United States. Protection of the national forests from fire, insects, and diseases; management of their resources; forest research; and the establishment and maintenance of forest roads and trails are among the activities for which funds are provided. No material change in the level of operations is contemplated in 1948.

FLOOD CONTROL

This program consists of upstream work in the retardation of run-off and waterflow and the prevention of soil erosion to mitigate downstream flood damage on watersheds specifically approved by the Congress. The appropriation proposed for 1948, together with balances of prior years, provides for a level of operations about \$1,000,000 below the current year.

SOIL CONSERVATION SERVICE

The basic purpose of the Soil Conservation Service is to aid in bringing about physical adjustments in land use that will better human welfare, conserve the soil, establish a permanent and balanced agriculture, and reduce the hazards of floods and sedimentation. This purpose is served by the development of a well-rounded, coordinated program of soil and water conservation and land use involving the planning of individual farms, group facilities for the use and disposal of water as it affects the land, work with State-created soil conservation districts, and the application of the best known conservation practices and treatments on the different kinds of land in accordance with their needs and capabilities as shown by detailed land classification surveys. In cooperation with State agricultural experiment stations, Federal research agencies, and interested organizations and citizens, the Service conducts a practical research program designed to develop, refine, and improve soil and water conservation practices for use in its field operations.

Approximately 7 million acres of submarginal land in 33 States, basically unsuitable for cultivation, are owned by the Government and managed by the Service. These lands are improved primarily for grazing and forestry and leased to farmers and ranchers for uses consistent with the conservation and restoration of the land resources.

Additional funds are provided in 1948 for the operation of newly organized soil conservation districts, offset by a reduction in the amount provided for the purchase of surplus war equipment for district operations. An increase of \$1,700,000 is provided for the rehabilitation and repair of certain dams on the submarginal land projects in the interest of protecting life and property.

Unexpended balances for the water conservation and utilization program will provide for a continuation in 1948 of this activity at the current level without additional funds.

PRODUCTION AND MARKETING ADMINISTRATION

Included under this head are the annual appropriations for conservation and use of agricultural land resources (the AAA program), the Sugar Act, the national school lunch program, marketing service activities, and supply and distribution of farm labor; and the permanent appropriation for exportation and domestic consumption of agricultural commodities (sec. 32).

In addition to a direct appropriation, the conservation and use program is financed in 1947 by a reappropriation of \$42,500,000 from prior year section 32 funds, and in 1948 provision is made for a transfer in the amount of \$100,000,000 from section 32 funds. This transfer provision, together with the elimination of \$12,500,000 for grass and legume seed payments, accounts for a reduction in the direct appropriation for 1948 of \$70,000,000. An increase of \$1,500,000 under the Sugar Act is provided for additional payments as a result of an estimated increase in sugar production.

The school lunch program is provided for at the same level in 1948 but is to be financed by a direct appropriation, whereas currently and heretofore section 32 funds have been used. Several nominal increases are provided for marketing service activities, but they are more than offset by a reduction in the marketing-farm-products item. No estimate is provided for the farm labor program, inasmuch as the authorizing act expires on June 30, 1947.

FARMERS' HOME ADMINISTRATION

The Farmers' Home Administration, created by the act of August 14, 1946, is charged with the continuation of the rehabilitation and farm tenancy programs heretofore carried out by the Farm Security Administration, which was abolished by the act, and the operation of the crop and feed loan program transferred from the Farm Credit Administration. In addition, the act creating the Farmers' Home Administration authorized a program for insuring mortgages for farm ownership loans, and the establishment of a mortgage insurance fund of \$25,000,000. An initial appropriation for this insurance fund of \$15,000,000 for 1948 is recommended. Funds for the new Administration are provided for by a direct appropriation in accordance with said act, whereas loan funds for the Farm Security Administration were provided by advances by the Reconstruction Finance Corporation, while crop and feed loans were financed principally from collections. Provision is made for carrying on these programs in 1948 at about the current level, but with a reduction of about \$4,400,000 in administrative expenses.

RURAL ELECTRIFICATION ADMINISTRATION

The Rural Electrification Administration finances and supervises self-liquidating loans for constructing rural

electric facilities to serve rural people who do not have central station electric service. For the most part, these loans are made to local cooperatives organized to furnish the service. The same amount of loan funds are provided for 1948, a part of which funds, however, will be provided by a direct appropriation in 1948 whereas all the 1947 loan funds are being advanced from the Reconstruction Finance Corporation.

FARM CREDIT ADMINISTRATION

The Farm Credit Administration conducts a national program of agricultural credit. The program is administered through a central group known as the "Administration," which supervises and coordinates the activities of (1) the Federal Farm Mortgage Corporation, 12 Federal intermediate credit banks, 12 production credit corporations, and the Regional Agricultural Credit Corporation, all of which are wholly owned Government corporations; (2) 12 Federal land banks; (3) 12 district banks for cooperatives and the Central Bank for Cooperatives; (4) the joint stock land banks; and (5) a direct lending activity under the Agricultural Marketing Act revolving fund. Crop and feed loan activities have been transferred to the new Farmers' Home Administration. No important changes in these credit activities are contemplated for 1948.

DEPARTMENT OF COMMERCE

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL ACCOUNTS					
Office of the Secretary	\$6,435,000	\$222,000	\$6,557,000	\$7,205,000	+\$648,000
Bureau of the Census	12,150,000	-----	12,150,000	19,205,000	+7,055,000
Civil Aeronautics Administration	73,562,730	5,059,661	78,622,391	102,462,000	+23,839,619
Civil Aeronautics Board	2,332,000	209,578	2,541,578	3,380,000	+847,422
Coast and Geodetic Survey	8,814,600	822,000	9,636,600	11,100,000	+1,463,940
Bureau of Foreign and Domestic Commerce	10,550,000	650,000	11,200,000	11,675,000	+475,000
Patent Office	7,370,000	632,000	8,001,000	9,950,000	+1,939,000
National Bureau of Standards	5,837,000	551,020	6,388,020	10,620,000	+4,231,980
Weather Bureau	19,250,000	1,712,000	20,962,000	23,860,000	+2,898,000
Subtotal	116,309,730	9,749,319	126,059,039	169,457,000	+43,397,961
Federal-aid airport program	47,975,000	-----	47,975,000	(?)	-47,975,000
Total, general accounts	\$164,284,730	9,749,319	\$174,034,039	199,457,000	-4,577,039
TRUST ACCOUNTS					
Bureau of the Census	\$225,000	-----	\$225,000	\$225,000	-----
Bureau of Foreign and Domestic Commerce	4,639	-----	4,639	4,000	-\$639
Patent Office	30,000	-----	30,000	30,000	-----
Total, trust accounts	259,639	-----	259,639	259,000	-639
CONTRACT AUTHORIZATION					
National Bureau of Standards	-----	-----	-----	\$1,335,000	+\$1,335,000

¹ A 1948 estimate for this program will be submitted following completion of the National Airport plan.

² Pursuant to Reorganization Plan No. 2 of 1949, \$1,044,411 of this amount has been transferred to the Office of the Surgeon General, Federal Security Agency, under the head "Public Health Service." Estimates for fiscal year 1948 are included under the latter agency. Detailed footnotes showing these transfers for the fiscal year 1947 are shown on pp. 385, 387, and 389.

EXPLANATORY STATEMENT

GENERAL STATEMENT

The Department of Commerce carries on a broad range of Federal functions, including services for aviation, aids to business and industry, and technical services for other governmental agencies and the general public. In terms of costs the various programs for civil aviation represent the major portion of the Department's annual budget. Approximately 56 percent of the recommended appropriations for the fiscal year 1948 is for the establishment, maintenance, and operation of facilities to insure maximum safety in commercial and private flying. Aids to business, including the collection and dissemination of economic data, represent 17 percent of the 1948 estimates for the Department and technical services for other governmental agencies and the general public account for 25 percent. The remainder of the total estimate is for over-all administrative costs. In comparison with 1947 the estimate for 1948, excluding the Federal-aid airport program for which an estimate will be submitted upon completion of the National Airport plan, contemplates an increase of 28 percent.

The Department consists of the following bureaus and offices, discussed separately hereafter in the same order: Office of the Secretary, Bureau of the Census, Civil Aeronautics Administration, 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

The Office of the Secretary furnishes over-all supervision for the Department, developing coordinated programs, administrative procedures, and budgetary policies. Information, personnel, finance, and central office service functions are performed in this Office. An Office of Technical Services procures and disseminates technical information applicable to industrial processes, developed during the war in the United States and enemy countries. No marked increase over the 1947 level of these activities is provided for.

BUREAU OF THE CENSUS

Collection, tabulation, and publication of statistics on agriculture, foreign trade, State and local governments, business, industry, population characteristics, and labor force comprise the main aspects of the Bureau of the Census' regularly recurring program. The major item of increase in the 1948 estimates is a census of manufactures, required by statute to be taken every 2 years, but actually not taken since 1939, due to the war. A census of electrical industries, required by statute every 5 years, is also included, and provision is made for preparatory work on the seventeenth decennial census, to be taken in 1950.

CIVIL AERONAUTICS ADMINISTRATION

The Civil Aeronautics Administration is charged with the promotion and development of civil aviation, includ-

ing the operation of the Federal airways system and the enforcement of air safety regulations as promulgated by the Civil Aeronautics Board. These responsibilities, already having become major governmental activities, are rapidly increasing in size and scope under the impetus of an expanding aviation industry. This expansion is reflected not only in the growth in volume of air traffic over new and existing domestic and international air routes, but also in the postwar acceleration of personal flying and nonscheduled air carrier operation.

The system of air navigational aids operated for the safety and efficiency of both domestic and international air traffic must not only be expanded to encompass new routes, but will also require modernization to meet the operational needs of the constantly increasing traffic volume over the system. In order to further insure safety of operation over the expanding domestic and Alaskan airway systems, which will increase from an average of 46,750 miles in 1947 to 49,560 miles in the fiscal year 1948, further attention must be given to the control of air traffic. The more immediate need is the installation of instrument landing systems at a larger number of terminal airports and addition of improved facilities, now available through developments in the field of radar technology, at major airports where traffic has become so heavy that present facilities are inadequate.

Air safety, a major responsibility of the Civil Aeronautics Administration, touches upon all phases of aviation and, consequently, the enforcement of safety regulations is influenced directly by developments within the industry. The Administration is, as rapidly as is compatible with the maintenance of its standards of air safety, delegating to private enterprise an appreciable volume of its inspectional work through a "designee program." However, the rapid upward trend in commercial air traffic, both scheduled and nonscheduled, as well as the increase in the number of registered aircraft which is expected to grow from 57,000 in 1946 to 117,000 in 1947 and reach 171,000 airplanes in 1948 will make it necessary for the Administration to expand its safety regulation work. This responsibility is further complicated through the complexity of the safety inspection work developing in consequence of the technological advances in the size and design of modern aircraft, and the recent requirement for the certification of nonscheduled air carriers.

In addition to the foregoing, the Administration engages in a variety of developmental and service activities associated with the promotion of civil aviation. Among these are the airport advisory service; a program maintained for the testing and development of air-safety and air-navigation facilities; and the operation of the Washington National Airport.

An increase of 31 percent is required for the regular operating programs of the agency. These programs include the operation of the Federal airway system, enforcement of safety regulations, and associated activities. The appropriation for establishment of air navigation facilities reflects an increase of 28 percent to provide for the installation of new air navigation aids and the improvement and modernization of existing facilities. The detailed estimates do not include a recommendation for the Federal-aid airport program. An estimate for this item will be submitted following completion of the National Airport plan. Exclusive of this item, the result of the foregoing increases is a total increase of 30 percent in the regular programs of the Administration over estimated 1947 appropriations.

CIVIL AERONAUTICS BOARD

The Civil Aeronautics Board functions as an independent agency, although for the purposes of "administrative housekeeping" the Board is within the framework of the Department of Commerce. The Board has broad authority in the regulation of economic aspects of domestic and international United States air carrier operations, promulgation of safety standards and civil air regulations, and investigation and analysis of civil aircraft accidents.

Rapid developments in the field of aviation and the role of the United States in the International Civil Aviation Organization have placed tremendous new burdens on the Board. The Board has an important role in determining the future of the United States carriers in domestic and international aviation. Decisions of the Board materially affect operations of the Civil Aeronautics Administration, such as implementing Federal airways and enforcing air safety regulations, and the mail rate payments by the Post Office.

At present the Board has the heaviest backlog of work in its history. This backlog is increasing constantly and will continue to increase throughout fiscal year 1947 in spite of the increased personnel provided for this period.

The 1948 estimates reflect an increase of 33 percent over estimated 1947 appropriations. This provides for a general strengthening of the Board's staff particularly in the safety and economic fields.

COAST AND GEODETIC SURVEY

Coastal surveys for navigational charts and geodetic control surveys to establish in continental United States a network of reference points basic to topographic mapping are the two principal features of the Coast and Geodetic Survey's program. Increases requested in 1948 reflect the reactivation of hydrographic survey operations at their prewar level, and the need for geographic data in various regions of the United States as an aid to planning major postwar public works projects such as reclamation, hydroelectric development, and highway construction. Increases in operating costs rather than an expansion in program account for the major part of the increase in the estimates for 1948.

BUREAU OF FOREIGN AND DOMESTIC COMMERCE

The Bureau of Foreign and Domestic Commerce prepares analyses of national economic trends, studies production and marketing data for major commodities in the United States and abroad, and supplies management advisory services especially oriented to the needs of small business. Seventy-five field offices in important commercial and industrial cities aid in making this information available to the public, and in keeping abreast of the changing needs of the business community for Department of Commerce services. A moderate expansion is provided to enable the Bureau's activities to keep pace with the general expansion of business activity and to carry the work load occasioned by the analysis of additional economic statistics and by the assumption of new responsibilities in the field of international trade policy. The budget for the Field Office Service will permit its continuance throughout fiscal 1948 at the level of activity to be reached by July 1947.

PATENT OFFICE

A continually increasing backlog of patent applications is being met by the proposal to expand patent operations

as far as the limitations of trained examining personnel and adequate office space will permit. The budget contemplates continuing throughout fiscal 1948 the level reached by July 1947, augmented by sufficient personnel to administer the newly enacted Trade Mark Act. The existing system of fees makes the Patent Office largely self-supporting and a revised schedule of fees to be submitted to the Eightieth Congress is calculated to make it entirely so.

NATIONAL BUREAU OF STANDARDS

Basic research and testing in such fields as radio propagation, metallurgy, housing construction, thermodynamics, hydraulics, and electronics are emphasized in the Bureau of Standards program for 1948. Development of standard specifications and techniques, discovery of materials and processes of possible value in industry, and scientific evaluation of existing industrial products are among the activities undertaken in the aforementioned fields. The principal increases reflected in the 1948 estimates are for radio propagation studies planned to assure the efficiency of radio communications, both military and commercial,

and to aid in the allocation of frequency bands; for the purchase, housing, and operation of two betatrons to be used in medical and industrial research; and for a modernization of the Bureau's electrical system. A general expansion to gear the Federal research program with increased industrial research activities is contemplated.

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, rail and water-borne shipping, and agriculture.

Direct services for aviation account for slightly more than half of the proposed expansion for the fiscal year 1948. The remainder of the increase provides for an extension of the flood warning service and a slight strengthening of the general weather services.

DEPARTMENT OF THE INTERIOR

Comparative Summary of Appropriations and Appropriation Estimates

Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations:					
Office of the Secretary	\$4,247,294	\$408,700	\$4,655,994	\$6,286,500	+\$1,630,506
Commission of Fine Arts	10,000	913	10,913	12,000	+1,087
Bonneville Power Administration	112,470,000	-----	112,470,000	20,278,000	+7,908,000
Solid Fuels Administration for War	2,950,000	-----	2,950,000	-----	-2,950,000
Southwestern Power Administration	7,600,000	7,400	7,607,400	2,525,000	-5,082,400
Grazing Service	802,500	38,915	\$841,415	-----	-\$841,415
General Land Office	3,179,726	301,375	3,481,101	-----	-3,481,101
Bureau of Land Management	-----	-----	-----	5,007,800	+5,007,800
Bureau of Indian Affairs	\$40,705,879	2,754,200	\$43,460,079	\$45,081,520	+1,621,441
Bureau of Reclamation	\$115,795,543	193,700	\$115,989,243	\$145,702,200	+29,712,957
Geological Survey	\$9,708,772	152,900	\$9,861,672	\$8,104,500	+8,243,228
Bureau of Mines	\$16,000,515	164,300	\$16,164,815	\$16,834,000	+669,185
National Park Service	\$25,285,455	732,500	\$26,017,955	\$14,555,500	-11,462,455
Fish and Wildlife Service	\$11,023,502	581,725	\$11,605,227	\$12,338,300	+733,073
Government in the Territories	4,322,500	91,300	4,413,800	9,016,700	+4,602,810
Total, annual appropriations	\$254,161,776	5,427,928	\$259,529,704	\$429,572,420	+169,042,716
Permanent appropriations, special accounts:					
Southwestern Power Administration	-----	-----	-----	200,000	+200,000
Bureau of Land Management	5,307,000	-----	5,307,000	5,327,000	+20,000
Bureau of Reclamation	5,925,963	-----	5,925,963	5,730,000	-195,963
Geological Survey	300	-----	300	300	-----
Bureau of Mines	140,000	-----	140,000	165,000	+25,000
Fish and Wildlife Service	109,000	-----	109,000	116,500	+7,500
Government in the Territories	7,800,000	-----	7,800,000	7,000,000	-800,000
Total, permanent appropriations, special accounts	19,282,263	-----	19,282,263	18,538,800	-743,463
Total, general and special accounts	273,384,039	5,427,928	278,811,967	314,281,220	+35,469,253
TRUST ACCOUNTS					
Southwestern Power Administration	\$150,000	-----	\$150,000	-----	-\$150,000
Bureau of Land Management	272,325	-----	272,325	\$172,400	-99,925
Bureau of Indian Affairs	8,777,773	-----	8,777,773	8,671,000	-106,773
Bureau of Reclamation	1,797,733	-----	1,797,733	1,976,607	+178,874
National Park Service	26,193	-----	26,193	22,993	-3,200
Fish and Wildlife Service	140,700	-----	140,700	165,700	+25,000
Government in the Territories	154,375	-----	154,375	870,000	+715,625
Total, trust accounts	11,319,099	-----	11,319,099	11,878,700	+559,601
CONTRACT AUTHORIZATIONS					
Bonneville Power Administration	-----	-----	-----	\$6,000,000	+\$6,000,000
Government in the Territories	-----	-----	-----	15,000,000	+15,000,000
Total, contract authorizations	-----	-----	-----	21,000,000	+21,000,000

¹ In addition unobligated balances estimated at \$2,597,899 continued available.

² In addition unobligated balances estimated at \$162,218 reappropriated and \$3,169,414 continued available.

³ In addition unobligated balances estimated at \$4,334,835 continued available.

⁴ In addition unobligated balances estimated at \$110,388,869 continued available.

⁵ In addition unobligated balances estimated at \$51,874,796 continued available.

⁶ In addition unobligated balances estimated at \$12,629 continued available.

⁷ In addition unobligated balances estimated at \$4,334,069 reappropriated and \$3,864,420 continued available.

⁸ In addition unobligated balances estimated at \$125,000 continued available.

⁹ In addition unobligated balances estimated at \$14,987 reappropriated and \$3,162,481 continued available.

¹⁰ In addition unobligated balances estimated at \$9,788,494 continued available.

¹¹ In addition unobligated balances estimated at \$2,689,690 reappropriated and \$436,863 continued available.

¹² In addition unobligated balances estimated at \$2,024,690 reappropriated and \$482,776 continued available.

¹³ In addition unobligated balances estimated at \$7,200,964 reappropriated and \$123,632,575 continued available.

¹⁴ In addition unobligated balances estimated at \$2,024,690 reappropriated and \$66,905,901 continued available.

EXPLANATORY STATEMENT

GENERAL STATEMENT

The Department of the Interior is concerned principally with promoting the domestic welfare and administering the conservation of natural resources. The following are the principal constituent units of the Department:

- Bureau of Land Management
- Bureau of Indian Affairs
- Bureau of Reclamation
- Geological Survey
- Bureau of Mines
- National Park Service
- Fish and Wildlife Service

In addition, the Department has supervision over the Bonneville Power Administration, responsible for the widest possible use of electric energy generated at the Bonneville (War Department) and Grand Coulee (Reclamation) Dams; the Southwestern Power Administration; and the Division of Territories and Island Possessions, which supervises activities in Alaska, Hawaii, Puerto Rico, and the Virgin Islands.

The estimates of appropriation from general and special accounts for the Department of the Interior proposed for 1948 are \$314,281,220 as compared with estimated appropriations of \$278,811,967 for 1947, an increase of \$35,469,253. Estimates for the Bureau of Reclamation, \$151,432,200, Bonneville Power Administration, \$20,278,000, and Southwestern Power Administration, \$2,725,000, account for \$174,435,200, leaving \$139,846,020 for all other activities of the Department. In addition, the estimates for the Bonneville Power Administration and the Alaska Railroad carry contractual authority for \$6,000,000 and \$15,000,000, respectively.

OFFICE OF THE SECRETARY

Appropriations under this head finance the Office of the Secretary and his general staff, the Office of the Solicitor, the Divisions of Territories and Island Possessions, Oil and Gas, and Geography, and certain administrative divisions that serve all bureaus of the Department. Under this head are also included 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 \$6,286,500. An increase of approximately \$1,500,000 is recommended for soil and moisture conservation operations which were held to a minimum during the war period. Except for the immediate Office of the Secretary, where some additional personnel is provided for, other increases are limited generally to amounts for within-grade promotions and for full-time employment in positions provided for in 1947 on a part-year basis.

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 appropriation of \$12,000 recommended for 1948 includes small increases to cover within-grade promotions and employment of temporary clerical help.

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,

Oregon, 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 the Administration was designated the marketing agent for power to be generated at the Hungry Horse Dam project in Montana, the Willamette Basin project in Oregon, and the Foster Creek project in Washington. In addition, Public Law 14, Seventy-ninth Congress provides that power to be 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.

Gross revenues of the Administration from the sale of electric energy during fiscal year 1946 were \$21,546,634. During fiscal year 1947, on the basis of present conditions, it is estimated that revenues will be approximately \$20,252,000. The revenues for fiscal year 1948 are estimated at \$23,575,000.

The present transmission system consists of 2,846 circuit miles of transmission lines, ranging upward to 230,000 volts, and 64 substations. Extensions and additions to be completed during the fiscal year 1947 will increase the number of circuit miles to 3,276 and the number of substations to 74. Completion of the 1948 program will result in energization of 3,528 circuit miles and in operation of 80 substations. Estimates for the construction program in fiscal year 1948 total \$15,578,000. In addition, the Budget provides for contract authorization not in excess of \$6,000,000 for materials and equipment to be delivered in fiscal year 1949 for construction of facilities scheduled in that year. For operation and maintenance of the electric system and appurtenant facilities, and for the marketing of power, it is estimated that \$4,700,000 will be required.

SOLID FUELS ADMINISTRATION FOR WAR

This Administration was created by Executive order on April 19, 1943, to coordinate Government policies and activities pertaining to solid fuels. Continued interruptions in coal production combined with low consumer stocks required the continuance of this agency. The 1947 appropriation of \$2,950,000 contemplated operations until April 1, 1947, and liquidation thereafter. Consequently, no estimate is included for this activity. Funds are provided, however, in the amount of \$60,000 for completing liquidation in 1948.

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.

The Grand River Dam project was returned by the Federal Government to the Grand River Dam Authority effective September 1, 1946, and the project is now being operated by the Authority.

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.

The estimates for the fiscal year 1948, aggregating \$2,725,000 constitute a decrease of \$4,882,400 under the 1947 appropriation. In 1948 they provide mainly for the following: \$200,000 for operation and maintenance; \$2,000,000 for the completion of acquisition of the Ark-La transmission line to be initiated in 1947; \$600,000 for the acquisition of the Lake Catherine substation; \$300,000 for administration, engineering, general overhead expenses, and general plant and equipment for the present construction program which will continue into 1948; and \$25,000 for plans and specifications for future programs.

BUREAU OF LAND MANAGEMENT

The Bureau of Land Management was created by Reorganization Plan No. 3 of 1946, approved by Congress on July 13, 1946, to assume the consolidated functions of the General Land Office and the Grazing Service. Its aim is to bring under one management resources of more than 400 million acres of public lands located primarily in 11 western States and Alaska. This involves the study and inventory of these resources, the development of plans for their proper utilization and their actual management in connection with their use and development by thousands of individuals and groups. It also includes the administration of thousands of public land laws enacted by Congress providing for disposal and various methods of use of lands of all types.

The work of the former General Land Office is outlined in these thousands of public land laws. The Land Office also administered timber and grazing lands both in the continental United States and Alaska. It was charged with the survey and resurvey of public lands.

The Grazing Service was charged with the administration of 142 million acres of public lands located within 60 grazing districts established under the Taylor Grazing Act of 1934. This was primarily a land management and conservation activity. The consolidation of these activities places similar functions in one bureau and should promote a higher degree of efficiency in their management.

Annual appropriations aggregating \$5,007,800 are recommended for this Bureau, an increase of \$685,284 above the estimated appropriations for 1947. The greater portion of the increase recommended is to permit grazing administration to be conducted at about the 1946 program level. Except for an increase of \$71,700 for fire protection on re-vested Oregon and California Railroad and Coos Bay Wagon Road grant lands, Oregon, the remaining increases are principally for within-grade promotions, salary advancements, and the filling on a full-year basis of positions provided for on a part-time basis in 1947.

BUREAU OF INDIAN AFFAIRS

The Bureau of Indian Affairs is concerned with the economic rehabilitation of the Indian wards of the United States and aims to assure to them 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 this Bureau 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; 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 livestock men; 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 \$45,081,520 are recommended for this Bureau for 1948, a net increase of \$1,621,441 over the estimated appropriations for 1947. Because of reductions in or elimination of appropriations aggregating approximately \$3,500,000, a gross increase for the functions of this Bureau would be roundly \$5,120,000. The major increases are for the extension of irrigation systems, principally on the Colorado River Reservation, Arizona, and the Navajo Reservation, Arizona and New Mexico; the classification of a number 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 programs; improvement in the management and protection of timber and range resources; expansion of services rendered to Indians and other natives of Alaska; and for the payment of interest on funds held by the United States in trust for Indian tribes. Approximately 50 percent of the appropriations to this Bureau are for education and health purposes. There is a notable increase in school attendance, particularly boarding schools, and a greater utilization of hospital facilities because of the return to the reservation of many individuals and families who were in the armed forces or employed in war industries. It has been necessary to provide substantial increases in funds for the operation of schools and hospitals to meet rising costs of supplies and materials.

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 1948 budget provides for surveys and investigations, preparation of reports, plans, and specifications, economic studies, and land use analysis, in the amount of \$5,000,000 for general investigations, \$1,810,000 specifically for the Missouri River Basin, and \$500,000 specifically for the Colorado River development.

The scope of activities of the Bureau has been extended from year to year so that to the present time 58 irrigation projects or divisions of projects have been completed, of which 34 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 1948, the Bureau will operate and maintain the remaining 24 projects. During 1947, 2,420,361 acres are being irrigated from Bureau facilities of which 685,000 acres are being irrigated by Bureau forces, and in 1948 it is estimated that these acreages will increase to 2,486,600 and 744,000, 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 1947 will approximate 13.572 billion kilowatt-hours and is estimated at 15.163 billion kilowatt-hours in 1948. Operation and maintenance estimates and limitations from all sources total \$7,393,707 for fiscal year 1948, compared to \$5,838,242 made available in 1947. The increase is due largely to maintenance work deferred during the war.

The estimates for 1948 for construction in the aggregate amount of \$130,942,000, contemplate continuing work at a conservative but economic rate on 22 projects now under way. These funds plus balances of funds available in 1947 will provide for activity on 30 projects and 3 river basins during fiscal year 1948. The major construction items in the 1948 program consist of \$27,500,000 for Columbia River Basin, \$20,000,000 for Central Valley of California, \$14,000,000 for Colorado-Big Thompson project, \$18,000,000 for Davis Dam, and \$23,000,000 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 four major units—the Geologic, Topographic, Water Resources, and Conservation Branches.

The recommended annual appropriations for the Geological Survey total \$18,104,900, or \$8,243,228 more than

the total estimated appropriations for 1947. This increase includes \$5,500,000 additional for topographic mapping, \$1,135,000 more for geologic surveys (of which \$380,000 represents funds proposed to be transferred in 1948 from the Bureau of Mines), and approximately \$1,000,000 for 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. The number of large public works projects authorized or under consideration, as well as other important needs, require the acceleration of the topographic mapping program.

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. Less than 10 percent of the country has been mapped geologically on scales adequate to meet minimum current needs and many of the maps covering the Eastern States are obsolete.

Water for municipal supplies, irrigation, power, process uses in industry, inland navigation, and for other purposes has reached the limits of the supply available in many sections of the country. 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 and other agencies concerned with reclamation, flood control, and water utilization problems, and to make water-resource studies of national interest.

With the expansion of the mapping program there will be a substantial increase in the issuance of new or revised maps. An increase of approximately \$240,000 is recommended for printing maps and other data prepared by the Survey. Of the increase recommended, \$120,000 is for the acquisition of new equipment, some of which will replace obsolete pieces.

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 \$16,834,000 are recommended for this Bureau for 1948, as compared with \$16,164,815 estimated appropriations in 1947. The major increases recommended are for expenses of mining experiment stations; metallurgical research in pilot plants; and the compilation and economic analysis of data required by the mining industry. During 1947 the Bureau has absorbed increased pay costs at the expense of its several important programs. The recommendations for 1948 include funds to cover these costs.

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 this Bureau was 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 1948 include funds for continuing these essential programs at a level considerably below that maintained during the war.

There is included in the recommended appropriations \$5,000,000 for the continuation of the research and development work directed toward the production of synthetic liquid fuels from coal, oil shale, agricultural and forestry products, as authorized by the act of 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.

For the travel year ended September 30, 1946, the areas were visited by 21,682,782 persons, an increase of 106 percent over the 1945 travel year, and 3 percent over the previous all-time record of 21,050,426 visitors in the 1941 travel year.

The amount recommended for this Service for 1948 is \$14,555,500, or \$11,462,455 below the estimated total appropriations for 1947. Funds for the construction and maintenance of roads, trails, parkways, and physical improvements, show a reduction of \$13,330,000. This decrease is offset by increases to permit rendition of minimum service to visitors, winter sports in some areas, planning for future development, the acquisition of lands and water rights, cooperative studies in river basins, and the administration of recreational areas surrounding reservoirs formed by dams constructed by Federal agencies. Increasing costs of supplies, materials, and equipment call for additional funds to meet such costs. An appropriation of \$75,000 is recommended for reestablishing the Travel Bureau abolished in 1943 because of the war.

An increase is recommended to permit the Service to administer more adequately its concession operations, and \$132,000 is recommended for the erection at Mammoth Cave National Park, Ky., of a concession building.

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 1948 is \$12,338,300, or \$733,073 more than the estimated total appropriations for 1947. This increase is spread generally throughout the Service. It includes the placing in operation of some of its vessels being recommissioned in 1947 after being returned from military service, expansion of enforcement activities in the Alaskan fisheries, and the conduct of river basin studies in cooperation with other agencies planning for the construction of dams, reservoirs, and related works. This latter activity is specifically authorized by Public Law 732 approved August 14, 1946. Funds are recommended for initiating a 10-year program designed to eradicate the sea lampreys of the Great Lakes, as authorized by joint resolution of August 8, 1946.

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 \$9,016,700 is recommended for this group of annual appropriations for 1948. This is \$4,602,810 in excess of the estimated total appropriations for 1947. Funds are omitted for legislative expenses in both Alaska and Hawaii, 1948 being the off-year. The major item of increase is for beginning the rehabilitation of the Alaska Railroad. In addition to a cash appropriation of \$4,000,000, contractual authority for an additional \$15,000,000 is recommended. For continuing the highway construction program in Alaska, initiated in 1947, and for maintaining existing highways, an appropriation of \$3,753,000 is recommended, an increase of \$1,153,000 over the 1947 appropriation. This increase is offset by a reduction of \$500,000 in the amount for completing the reconstruction and improvement of the Richardson Highway.

PERMANENT APPROPRIATIONS AND TRUST ACCOUNTS

In addition to the annual appropriations described above, permanent appropriations aggregating \$18,538,800 and trust accounts aggregating \$11,878,700 are recommended for the Department of the Interior for 1948. Of the total for trust accounts, \$8,671,000 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 attorney's fees, and insurance on tribal property. The other large group of trust fund appropriations is that dealing with the Bureau of Reclamation, for which \$1,976,607 is recommended for 1948.

DEPARTMENT OF JUSTICE

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or sub-division	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Legal activities and general administration	\$21,252,250	\$2,104,100	\$23,356,350	\$24,182,000	+\$825,650
Federal Bureau of Investigation	31,700,000	3,484,000	35,184,000	35,000,000	-184,000
Immigration and Naturalization Service	25,500,000	3,787,000	29,287,000	28,945,000	-342,000
Federal Prison System	21,300,000	1,089,100	22,389,100	23,343,000	+53,900
Total, general and special accounts	99,752,250	11,364,200	111,116,450	111,470,000	+353,550
LIMITATION ON ADMINISTRATIVE EXPENSES					
Office of Alien Property	\$3,500,000	\$393,000	\$3,893,000	\$4,373,000	+\$480,000
TRUST ACCOUNTS					
Immigration and Naturalization Service	\$76,000	.....	\$76,000	\$76,000	.....
Federal Prison System	2,450,000	.....	2,450,000	2,450,000	.....
Total, trust accounts	2,526,000	.....	2,526,000	2,526,000	.....

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 includes the activities of the United States district attorneys and marshals in the 93 judicial districts, the Federal Bureau of Investigation, the Immigration and Naturalization Service, the Federal Prison System, Federal Prison Industries, Inc., and the Office of Alien Property. The estimates for Federal Prison Industries, Inc., are set forth in the chapter on Government corporations. The Department's requirements for direct appropriations in 1948 are 0.3 percent over estimated requirements for 1947.

LEGAL ACTIVITIES AND GENERAL ADMINISTRATION

This section of the estimates consists of the legal and administrative offices and divisions, the majority of which have relatively stable work loads. Adjustments have been made where required to reflect variations in work loads and economies. Substantial increases are included for the Claims Division and miscellaneous salaries and expenses, field, which provide for certain admiralty litigation formerly handled by the War Shipping Administration. The Antitrust Division is increased to provide for a larger work load which includes recovery of excess wartime charges against the Government. A new appropriation, "Federal tort claims," is included to provide for all approved claims of this nature against the Department. Increases have been largely offset by reductions,

the estimates for 1948 under this section being 3.5 percent over 1947 estimated appropriations.

FEDERAL BUREAU OF INVESTIGATION

Investigatory activities pertaining to selective service, deserters, impersonation, illegal wearing of uniforms, espionage, treason, and other violations of a wartime character have declined. This decline is expected to be largely offset by increases in investigations required for other violations including new legislation enacted by the Seventy-ninth Congress. Provision for investigations required by the Atomic Energy Act is to be made by allocating funds from appropriations to be available to the Atomic Energy Commission. Increased personnel is provided for the administrative and identification functions to handle estimated work loads and backlogs. The regular and national defense estimates are merged for 1948 and are 0.5 percent under estimated appropriations for 1947.

IMMIGRATION AND NATURALIZATION SERVICE

The alien enemy detention program has been eliminated, as pending litigation should be completed so as to permit final liquidation in 1947. This saving is largely offset by increased work loads caused by the rapid expansion of international travel, establishment of new ports of entry, and increased deportation costs. Approximately 2.7 percent of the 1947 and 3 percent of the 1948 estimates are due to a decision of the Court of Claims on May 6, 1946, pertaining to overtime of immigrant

inspectors under the act of March 2, 1931. The 1948 estimate is approximately 1.2 percent under estimated appropriations for 1947.

FEDERAL PRISON SYSTEM

The prison population, which has shown an upward trend for 3 years, now is leveling off. Estimates for 1948 are based on an average inmate population which exceeds slightly the 1946 population. Provision is made for increased costs for food and clothing of inmates. Capital improvements are confined to a public works planning staff, certain projects already begun and a few new projects involving the custody and health of inmates. The 1948 estimate is approximately 0.2 percent over estimated appropriations for 1947.

OFFICE OF ALIEN PROPERTY

This office performs all the functions of the former Office of Alien Property Custodian, except the Philippine activities. The office is in process of reorganization and assimilation into the Department of Justice. The Philippine activities have been eliminated from the estimates of this office and a substantial reduction has been made in the original vesting program. Increases have been provided for the vesting of cash and securities; also for the title and debt claims programs. The 1948 estimate is approximately 12.3 percent over estimated obligations for 1947. The Philippine activities were transferred to the Office of Emergency Management by Executive Order 9789, recommendations regarding which are shown under the chapter heading, "Executive Office of the President and Independent Offices," in this Budget.

DEPARTMENT OF LABOR

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL ACCOUNTS					
Office of the Secretary.....	\$9,784,919	\$21,900	\$10,406,819	\$10,534,200	+\$127,381
Apprentice Training Service.....	1,800,000	236,000	2,036,000	2,544,200	+508,200
Bureau of Labor Statistics.....	4,947,792	663,300	5,611,092	6,700,700	+1,089,607
Children's Bureau.....	29,045,344	-----	29,045,344	-----	-29,045,344
National Wage Stabilization Board.....	4,191,900	-----	4,191,900	-----	-4,191,900
United States Employment Service.....	85,911,600	217,000	86,128,600	78,291,500	-7,837,100
Women's Bureau.....	234,000	28,000	262,000	303,600	+40,600
Wage and Hour Division.....	4,565,887	577,000	5,142,887	5,204,500	+61,613
Total, general accounts.....	1140,481,443	2,344,200	1142,825,643	103,578,700	-39,246,943
TRUST ACCOUNT					
Office of the Secretary.....	\$63,657	-----	\$63,657	-----	-\$63,657

¹ Pursuant to Reorganization Plan No. 2 of 1946, \$29,068,152 of this amount has been transferred to the Children's Bureau, Federal Security Agency, under the head "Social Security Administration." Estimates for fiscal year 1948 for these functions are included under the latter agency. Detailed footnotes reflecting these transfers for the fiscal year 1947 are shown on pp. 613-614, 616-619, and 629.

EXPLANATORY STATEMENT

GENERAL STATEMENT

The Department of Labor was created by the act of March 4, 1913, which 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 1948 estimates for the Department as a whole is accounted for by the transfer of the Children's Bureau to the Federal Security Agency, the elimination of the programs of the Retraining and Reemployment Administration and the National Wage Stabilization Board, the nonrecurrence of the \$11,000,000 item for payment of terminal leave and liquidation expenses of the federally operated Employment Service, and reductions in estimates made possible by the return to Washington of the departmental office of the Wage and Hour Division during fiscal year 1947. The Budget provides an increase of \$5,900,000 over 1947 appropriations, after adjusting for the above items. The principal increases are \$3,300,000 for the Employment Service and related items, \$1,300,000 for labor information and statistics, \$500,000 for Apprentice Training Service and \$650,000 for various operating programs in the Office of the Secretary.

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 appropriations under this head include (1) administrative staff functions, such as the budget office, the immediate office of the Solicitor, the

library, the personnel office and the Division of Information; (2) the operating programs of the Office of the Solicitor, Division of Labor Standards, Conciliation Service, and Retraining and Reemployment Administration; and (3) all departmental miscellaneous expenses. In addition, staff is included for the first time to enable the Department to discharge its responsibilities in connection with international affairs. These include direction of United States participation in the International Labor Conference, assistance in United Nations affairs, membership on the Board of the Foreign Service, and advisory services pertaining to administration of occupied territories.

The Office of the Solicitor, in addition to normal staff functions, is responsible for wage-determination work related to Federal construction, and for litigation and hearings activities under various laws administered by the Department. Work loads of this Office are almost entirely beyond the control of the Department and have shown a marked upward trend in recent years.

The Division of Labor Standards assists industry, labor, and the States in improving, developing, and administering labor laws and standards, and sponsors official activities aimed at improving working conditions of employees. During fiscal year 1947, after the transfer of the Children's Bureau to the Federal Security Agency under Reorganization Plan No. 2 of 1946, the Secretary of Labor assigned to the Division responsibility for administration of the child-labor provisions of the Fair Labor Standards Act. 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 formulates standards for the improvement of factory conditions affecting the safety and health of workers, and through assistance to States promotes sound safety and health practices in industrial establishments. It promotes educational work among worker, management, and civic groups and institutions, and prepares technical data for use by such groups and institutions, to the end that sound, workable labor-management relationships may be attained and maintained. Under its newest program, the Division handles all aspects of administration of the child-labor provisions of the Fair Labor Standards Act except actual inspections and court proceedings, and renders advisory services and conducts research relative to factors affecting employment of children and young people, and standards for such employment.

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." 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. Consistent with recommendations of the President's Labor-Management Conference held in November 1945, and of other labor and management groups, the Service has been materially strengthened through administrative action during the past year. Further action along these lines is contemplated by the 1948 estimates.

The Retraining and Reemployment Administration was created by the War Mobilization and Reconversion Act of 1944, and was transferred to the Department of Labor by Executive order on September 19, 1945. Its functions are general supervision and direction of activities of all executive agencies, except Veterans' Administration, authorized by law relating to retraining, reemployment, vocational education, and vocational rehabilitation, for the purpose of coordinating such activities and eliminating overlapping functions of such agencies; and coordination of Federal activities in these fields with the activities of State and local agencies. Since the basic legislation for these activities expires June 30, 1947, no estimate for fiscal year 1948 is submitted.

APPRENTICE TRAINING SERVICE

This service encourages and promotes the establishment and supervision of employee training programs in apprenticeable trades and occupations. Assistance is provided to State apprenticeship councils and to management and labor in the development and maintenance of apprenticeship programs.

Emphasis is being placed on programs for veterans to enable them to obtain formal standardized apprenticeship training and for the expansion of programs in the construction trades essential to the veterans' housing program. The agency has increased its staff during the current year and the estimate contemplates a further increase in personnel to take care of the additional work load occurring now and anticipated in fiscal year 1948. The number of programs in operation is expected to increase from 9,500 as of July 1, 1946, to 26,000 as of July 1, 1948.

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 of 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 employment, wages, hours of labor, earnings, wholesale and retail prices, cost of living, the effect of technological advances upon labor productivity and employment, collective bargaining and labor disputes, industrial accidents, foreign labor conditions, and building construction. The statistical series and economic studies produced by the Bureau are released through the Monthly Labor Review and other media. The data constitute indispensable information for legislators and other Federal officials concerned with formulation or execution of national policies relative to the well-being of the national economy. Moreover, the statistical and economic information is of inestimable value to labor and management in the conduct of industrial relations.

The budget for 1948 will afford the collection of more current wage data from a larger number of industries; more comprehensive data on price movements and cost of living in a larger number of cities, including at least one in each of the 48 States; more highly developed productivity information from an increased number of manufacturing industries; more current data on the status and results of collective bargaining; and analysis of foreign labor conditions better to inform this Government for improvement of domestic programs and for effective participation in international affairs.

CHILDREN'S BUREAU

The Children's Bureau, except the Industrial Division, was transferred to the Federal Security Agency as of July 16, 1946, pursuant to Reorganization Plan No. 2 of 1946. The functions which remained in the Department of Labor—those relating to administration of the child-labor provisions of the Fair Labor Standards Act—were transferred to the Secretary of Labor. By administrative order, the Secretary assigned operating responsibility for this program to the Child Labor and Youth Employment Branch of the Division of Labor Standards in the Office of the Secretary.

NATIONAL WAGE STABILIZATION BOARD

The National Wage Stabilization Board is responsible for administration of the wage stabilization program insofar as it affects most wage and salaried employees who earn less than \$5,000 per year. Under Executive Order 9809 issued December 12, 1946, the Board will be terminated on February 24, 1947, and residual activities will be transferred as of that date to the Secretary of Labor and the Treasury Department. Accordingly, no estimate is submitted for fiscal year 1948.

UNITED STATES EMPLOYMENT SERVICE

Under the act of June 6, 1933, the United States Employment Service was established as a bureau in the Department of Labor to promote and develop a national system of public employment offices, to maintain a veterans' employment service, and a farm placement service. The coordinated program of this organization is carried out through a headquarters and regional staff and a veterans' employment service staff provided for by a

general administrative appropriation. The direct placement and counseling functions for veterans and other workers are carried on through the affiliated State employment services financed by Federal grants to the States for this purpose.

The responsibilities of the United States Employment Service were recently enlarged by the Servicemen's Readjustment Act of 1944 which established the Veterans' Placement Service Board to cooperate with the United States Employment Service for the purpose of assuring an effective job-counseling and employment placement service for veterans. The executive secretary of this Board is also Chief of the Veterans' Employment Service in the United States Employment Service and through that organization has the responsibility of carrying out the policies of the Board in accordance with the Act.

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 opportunities for profitable employment. The work of this Bureau has been of growing importance during the war, in the reconversion period, and now in the postwar period. Many women who entered the labor force under the impetus of war-born need have not re-

turned to prewar occupations, so that the percentage of women workers is higher than at any previous time. The return of competition for jobs in the labor market reopens opportunity for exploitation and requires increased vigilance on the part of this Bureau. The increased emphasis placed by the International Labor Organization on the role and requirements of women in the labor force necessarily is reflected in the activities of this Bureau, the focal point in the United States Government for this work. Consistent with the enlarged role of the United States and the Department of Labor in international affairs, this Bureau must be enabled to meet the calls made on it, in the international field as well as in domestic matters, if it is to accomplish the purposes for which it was established.

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

Comparative Summary of Appropriations and Appropriation Estimates

Appropriation for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimate over 1947
	Presently available	Proposed transfers required † (estimate)	Total estimate		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations.					
Office of the Secretary	\$98,829,000	\$98,000	\$99,797,000	\$99,598,000	-\$19,199,000
Bureau of Naval Personnel	160,440,000	134,500	160,574,500	128,362,900	-22,211,600
Bureau of Ships	113,750,000	-9,000,000	434,750,000	1,281,150,000	-53,600,000
Bureau of Ordnance	246,300,000	-8,500,000	237,800,000	208,000,000	-29,800,000
Bureau of Supplies and Accounts	\$1,422,500,000	-6,850,370	1,425,729,630	*1,605,421,000	+179,681,350
Bureau of Medicine and Surgery	31,500,000	6,543,000	38,043,000	39,422,000	+1,379,000
Bureau of Yards and Docks (including public works)	263,278,200	2,079,000	265,357,200	144,700,000	-120,657,200
Bureau of Aeronautics	805,700,000	-25,000,000	780,700,000	536,000,000	-244,700,000
Marine Corps	354,420,140	35,300,000	389,720,140	341,400,000	-48,260,140
Increase and replacement of naval vessels	\$300,000,000	-	300,000,000	-	-300,000,000
Departmental salaries	35,902,000	4,325,850	39,887,850	44,081,400	+4,193,550
Contingent expenses	5,898,000	-	5,898,000	5,955,000	+57,000
Total, annual appropriations	4,148,417,440	-	4,148,417,440	3,504,150,300	-644,267,140
Permanent appropriation, special account, Bureau of Naval Personnel	396,000	-	396,000	396,000	-
Total, general and special accounts	4,148,813,440	-	4,148,813,440	3,504,546,300	-644,267,140
TRUST ACCOUNTS					
Office of the Secretary	\$100,000	-	\$100,000	\$100,000	-
Bureau of Naval Personnel	5,007,670	-	5,007,670	3,002,640	-\$2,005,030
Bureau of Supplies and Accounts	1,721,050	-	1,721,050	954,732	-766,318
Marine Corps	400,000	-	400,000	400,000	-
Total, trust accounts	7,228,720	-	7,228,720	4,457,372	-2,771,348
CONTRACT AUTHORIZATIONS					
Bureau of Aeronautics	-	-	-	\$170,000,000	+\$170,000,000

† Amounts shown in this column are proposed transfers between presently available appropriations in lieu of supplemental estimates and includes proposed transfers of \$121,629,350 from "Naval procurement fund" and \$71,000,000 from "Clothing and small stores fund."

‡ In addition, \$50,000,000 to be transferred from "Naval stock fund."

§ In addition, \$500,000,000 transferred from "Naval stock fund."

¶ In addition, \$50,000,000 to be transferred from "Naval stock fund" and \$50,000,000 to be transferred from "Clothing and small stores fund."

** In addition, \$50,000,000 transferred from "Increase and replacement of naval vessels, armor, armament and ammunition" to "Increase and replacement of naval vessels, construction and machinery."

EXPLANATORY STATEMENT

GENERAL STATEMENT

The fundamental naval policy of the United States is to maintain the Navy in strength and readiness to uphold national policies and interests, and to guard the United States and its continental and overseas possessions. The administration of this policy is carried out by the Navy Department.

The Navy Department comprises the Offices of the Secretary and Chief of Naval Operations, the Bureaus of Naval Personnel, Yards and Docks, Ordnance, Ships, Supplies and Accounts, Medicine and Surgery, Aeronautics, and the Headquarters, Marine Corps.

ALTERNATE BUDGET

An alternate budget, which represents a redistribution of the \$3,654,150,300 recommended under annual appropriations for the fiscal year 1948 and a revision of appropriation language for this amount, is presented for consideration by the Congress. The alternate budget proposal appears on pages 689 to 725 and is designed to provide fiscal responsibility paralleling management responsibility, simplification of internal management, facilitation of fiscal control, greater clarity in budget presentations, and improvement of personnel control.

NAVY BUDGET PROGRAM, FISCAL YEAR 1948

The budget of the Navy Department for the fiscal year 1948 provides for annual appropriations of \$3,504,150,300 and for contract authorizations in the amount of \$170,000,000. In addition, provision is made for the transfer of \$50,000,000 from the "Clothing and small stores fund" to augment the appropriation for the pay and subsistence of naval personnel and the transfers from the "Naval stock fund" of \$50,000,000 to the appropriation "Maintenance, Bureau of Ships" and \$50,000,000 to the appropriation "Maintenance, Bureau of Supplies and Accounts." The total budget request for 1948 is, therefore, \$3,824,150,300.

Breaking down this total into major categories, the largest item is for the pay, subsistence and transportation of naval personnel, \$1,353,668,000. This sum, together with funds provided for the training, education, welfare, and medical care of personnel in the amount of \$177,432,000, accounts for 41 percent of the entire Navy budget. This is based upon an assumption of an average man-year strength of 473,286, including officers and enlisted men.

There is provided \$1,105,603,000 for the maintenance and operation of the fleet, including repairs, equipment, supplies, and fuel for vessels, ordnance and ordnance stores, freight charges, and upkeep of the shore establishments supporting the fleet. This sum comprises 29 percent of the total.

The amount provided for aviation, \$536,000,000 of cash appropriations and \$170,000,000 of contract authority, makes up 18 percent of the budget.

The Marine Corps estimates account for 9 percent of the total, amounting to \$341,460,000. This is based upon an assumption of an average Marine Corps man-year strength of 97,500, including officers and enlisted men.

The remainder of the budget, totaling \$109,987,300, or 3 percent, consists of miscellaneous expenses, departmental salaries, and other small appropriations.

OFFICE OF THE SECRETARY

The Navy Department is directed by the Secretary of the Navy, who has as his principal advisers the Under Secretary of the Navy; the Assistant Secretary of the Navy; the Assistant Secretary for Air; the Chief of Naval Operations; the chiefs of the seven bureaus; the Chief of Naval Research; the Judge Advocate General; the Chairman of the General Board; the Fiscal Director; the Director of Budget and Reports; and the Commandant, Marine Corps.

The Secretary of the Navy is responsible to the President for the general supervision and direction of all naval affairs and activities.

The Under Secretary of the Navy is responsible for setting the over-all policy of business administration. This responsibility includes general supervision of matters of organization, staffing, administrative procedures, the utilization of personnel, materials, and facilities, and the budgeting and expenditure of funds.

The Assistant Secretary of the Navy is responsible for that part of the administration of the Naval Establishment which relates to the promulgation of policies and general procedures governing the procurement and production of matériel and facilities; the determination of stock levels and replenishment requirements in collaboration with the Chief of Naval Operations; the administration of inventory control systems; and the correlation and programing of matériel research, and experimental, test, and development activities.

The Assistant Secretary of the Navy for Air is responsible for the administration of all aeronautical matters for the Secretary, including the coordination of naval aeronautics with other Government agencies. He is also responsible for all civilian personnel matters throughout the Naval Establishment, setting the policy for industrial relations and determining the methods to be followed in the attaining of adequate personnel to discharge the functions assigned to the Navy Department and the Shore Establishment.

The Executive Office of the Secretary consists of a group of boards, offices and divisions reporting to the Secretary, Under Secretary, Assistant Secretary, and Assistant Secretary for Air. The principal organizations in this group are the Administrative Office, Office of Industrial Relations, the General Board, the Office of Naval Research, the Office of the Fiscal Director, the Office of General Counsel, the Office of Judge Advocate General, the Office of Public Information, and the Material Division.

CHIEF OF NAVAL OPERATIONS

The Chief of Naval Operations is, by virtue of Executive Order 9635, the principal naval adviser to the President and to the Secretary of the Navy on the conduct of war, and principal naval adviser and military executive to the Secretary of the Navy on the conduct of the activities of the Naval Establishment. This officer has command of the operating forces and is responsible to the Secretary of the Navy for their use in war and for plans and preparations for their readiness for war. Under the direction of the Secretary of the Navy, he is charged with the preparation, readiness, and logistic support of the operating forces, and with the coordination and direction of effort to this end of the bureaus and offices of the Navy Department.

VICE CHIEF AND DEPUTY CHIEFS OF NAVAL OPERATIONS

In carrying out the responsibilities of the Office of the Chief of Naval Operations the Vice Chief and five Deputy Chiefs of Naval Operations are assigned specific phases of responsibility in the performance of the over-all task. The Vice Chief of Naval Operations is the assistant and principal adviser to the Chief of Naval Operations and succeeds to command in the absence of the Chief of Naval Operations.

BUREAU OF NAVAL PERSONNEL

The Bureau of Naval Personnel is responsible for the procurement, education, training, welfare, discipline, promotion, and distribution of officers and enlisted personnel of the Navy, including the Naval Reserve. It is charged with the upkeep, operation, and repair of the Naval Academy, postgraduate school, Naval War College, schools for the training of enlisted personnel, training stations, naval home, and naval prisons, and with the direction of receiving ships and stations.

BUREAU OF YARDS AND DOCKS

The Bureau of Yards and Docks is charged with and responsible for the design, construction, alteration, and inspection of the public works and public utilities of the entire Naval Shore Establishment; and for the maintenance, repair, upkeep, and operation of the shore facilities assigned to its cognizance, both in the continental United States and in the overseas bases. It is charged with the acquisition of all real estate acquired or leased for naval purposes.

BUREAU OF ORDNANCE

The function of the Bureau of Ordnance is to arm the Navy both offensively and defensively. It is charged with the design and procurement of arms, armament, and ammunition, including armor, torpedoes, mines, depth charges, rockets, and other weapons of war. Naval ordnance establishments ashore, such as torpedo stations, mine depots, and powder factories, are operated under its cognizance.

BUREAU OF SHIPS

The Bureau of Ships has cognizance of the design, construction, or acquisition, maintenance, repair, and alteration of all naval ships and craft (except airships and aircraft) together with all their machinery, supplies and equipment, except ordnance and aeronautical materials. This Bureau also has cognizance of the maintenance and operation of all naval shipyards, naval shore radio stations and certain laboratories for research, development, and test of material under its cognizance.

BUREAU OF SUPPLIES AND ACCOUNTS

The Bureau of Supplies and Accounts is responsible for the procurement, custody, shipment, warehousing, and issue of all supplies, fuel, and other material used by the Navy, with the exception of medical, ordnance, and Marine Corps material. It maintains and operates naval supply depots; fuel plants; commissary activities; coffee roasting plants; the naval clothing factory; supply, accounting, and disbursing departments of other naval activities; and numerous specialized offices. This Bureau performs the disbursing function of the Navy; accounts for its funds and property; and administers the funds required for the operation of its shore activities, the freight and fuel used by the Navy, and the clothing and subsistence of naval personnel.

BUREAU OF MEDICINE AND SURGERY

This Bureau administers a medical department which provides medical care for the Navy and Marine Corps.

The specific responsibility of this Bureau is the maintenance of the health of the Navy and the care of its sick and injured. It provides by careful physical examination for the selection of men of excellent health and physique for service in the Navy and Marine Corps and for the elimination of those unfitted by disease or injury for further active service. The mission of the Medical Department is to promote the efficiency of the Navy and Marine Corps through the maintenance of physical fitness.

BUREAU OF AERONAUTICS

The mission of this Bureau is to equip the Navy and Marine Corps with aircraft of the maximum military performance, reliability and endurance. To accomplish this, Bureau of Aeronautics has cognizance over the design, testing, procurement, production, maintenance, overhaul, and repair of both Navy and Marine Corps aircraft and related aeronautical material and equipment. All aeronautical shore establishments in the Navy and Marine Corps are under its technical control. All photographic supplies and equipment of the Navy and Marine Corps, with the exception of certain specialized items, are the responsibility of this Bureau, together with the financial support of all photographic activities. In cooperation with other agencies having to do with scientific research and development, experimental aeronautical work is carried on to insure continuing improvements in the naval air arm.

HEADQUARTERS, MARINE CORPS

The Marine Corps is an integral part of the Navy. While a component of the naval service existing primarily to "support the fleet," Marines have in times of naval emergency been detached for special service. It has four distinct tasks: (1) to maintain a mobile force in immediate readiness for use in operations involving shore objectives; (2) to maintain marine detachments as a part of the ship's crew on battleships, aircraft carriers, and cruisers; (3) to provide forces for the protection of American lives and property abroad; and (4) to provide garrisons for the safeguarding of Naval shipyards and stations in the United States and in outlying possessions.

POST OFFICE DEPARTMENT

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
Annual appropriations out of postal revenue:					
POSTAL FUND ACCOUNT					
Post Office Department, Washington	\$7,013,724	\$802,538	\$7,816,267	\$7,960,100	+\$143,833
Postal service, field operations, under the—					
Postmaster General	182,000	185,488	367,488	369,000	+1,512
Chief Inspector	5,926,500	477,024	6,403,524	6,714,400	+340,876
First Assistant	817,013,390	197,973,155	1,014,986,545	1,062,811,450	+47,824,905
Second Assistant	398,691,000	22,284,681	330,975,681	339,886,400	+8,910,719
Third Assistant	10,000,000	1,655,000	11,655,000	11,175,000	-480,000
Fourth Assistant	100,753,450	12,020,435	112,773,885	116,142,900	+3,369,015
Total, postal service, field operations	1,272,566,340	234,595,783	1,507,162,123	1,537,129,150	+29,967,027
Total, annual appropriation or estimate	1,279,580,060	235,398,321	1,514,978,380	1,545,089,250	+30,110,860
Unobligated balances of prior years reappropriated	3,120,153		3,120,153		-3,120,153
Total	1,282,700,222	235,398,321	1,518,098,543	1,545,089,250	+26,990,707
Estimated postal revenue	1,222,948,000		1,222,948,000	1,192,410,000	
Excess of estimated appropriations over estimated revenues (deficiency)	59,752,222	235,398,321	226,150,543	225,679,250	
Annual appropriation out of general fund of the Treasury:					
GENERAL AND SPECIAL ACCOUNTS					
Grant for deficiency in postal revenue	295,150,543		295,150,543	352,679,250	+57,528,707

¹ Total supplemental estimates of appropriation required for 1947 amount to \$250,817,427. Estimated savings in certain appropriations in 1947, totaling \$15,419,106, have been deducted from \$250,817,427 to arrive at the estimated supplementals on an expenditure basis for 1947 of \$235,398,321.

² Excludes estimated obligations for claims, judgments, and private relief acts in 1947 and 1948 of \$10,000 in each year to be paid from postal revenue.

EXPLANATORY STATEMENT

INTRODUCTION

In order to provide a more comprehensive comparison of the financial operations of the postal service as they relate to the use of the postal revenue and general revenue, the above table has been expanded to include a section on "Annual appropriations out of general fund of the Treasury." This permits a clearer understanding of the amounts and purposes for which general funds of the Treasury are appropriated for postal-service operations.

PROGRAM

In the year following the war's end, the Department's policy to restore operations in the postal service to a prewar standard was hampered by continued shortages in the labor and commodity markets. The Department continued its program in 1947 of restoring full services to the public which were curtailed during the war. However, greatly increased costs reduced the scope of its action within prescribed appropriation limits. Sufficient funds to implement the program have therefore been provided in the estimates for the fiscal years 1947 and 1948, to make up for the handicaps experienced during the first reconversion year.

The Department has provided necessary additional manpower and facilities for handling the mails to keep pace with mail volume and expanded transportation services. The Department also assumed the costs, which were formerly borne by war agencies, of transporting civilian mails between this and foreign countries. Complete mail service has been restored to many foreign countries and partial service to some.

Air transport carriers, in both domestic and foreign services, have been encouraged to expand their facilities to meet the increasing public demands that will be generated by lowered postage rates.

MAIL VOLUME AND POSTAL REVENUE

Total estimated postal revenue for 1947 and 1948 has been predicated upon estimates of mail volume and special services in units, as shown in supporting schedule 3. Estimates indicate something more than a 3 percent increase in mail volume in 1948 compared with 1946, and slightly less than that percentage of increase in revenue. This reflects the changing patterns of use by the public between classes of mail and services in the postwar reconversion period.

Substantial volume increases in first-class ordinary mail, in domestic air mail, third- and fourth-class mail, and in special services are anticipated in 1948. Increases in domestic air mail volume are forecast for 1947 and 1948 as a result of the recent reduction of the postage rate to 5 cents an ounce. Volume increases in civilian mails to foreign countries are expected, although these are more than offset by the sharp reductions in paid air mail volume to military forces stationed in foreign countries. A continued trend in the expanded use of the mails by business is forecast by the increases estimated for first-, third- and fourth-class domestic mails.

Estimated postal revenue for the fiscal year 1947 is based on the wartime rates of postage authorized by the Revenue Act of 1943. On December 31, 1946, the President proclaimed the cessation of hostilities of World War II; six months after that date the wartime increases are automatically eliminated and the estimated revenue for the fiscal year 1948 reflect the reduced rates.

POSTAL EXPENDITURES AND DEFICIENCIES IN POSTAL REVENUES

Increased costs of labor and commodities used by the postal service, with no corresponding increase in the level of postal revenue, will result in an estimated deficiency in fiscal years 1947 and 1948. These deficiencies would be 19.4 percent of total postal expenditures in fiscal year 1947 and 22.8 percent in 1948. Deficiencies in postal revenue are paid from the general fund of the Treasury. Under the

recommendations of the President the deficiency for the fiscal year 1948 would be wiped out through higher postal rates.

Since more than 80 percent of the operating costs are for personal services, the principal part of the increased operating expenditures in 1947 and 1948 results from increases in salaries and adjustments in classification of employees in the postal service authorized by recent legislation. Due to the enactment of that legislation after the regular appropriation had been made for 1947 it is estimated that an additional appropriation of \$176,465,954 will be required to meet its cost in that year. Further, an additional appropriation totaling \$74,351,473 will be required to meet increased cost of services and commodities, the necessity for providing additional facilities and manpower to care for increased mail volume, restoration and expansion of service, and the replacement of equipment which could not be replaced during war years. These amounts will be partially offset by savings in certain appropriations totaling \$15,419,106. On an expenditure basis, this will result in a total deficiency of postal revenue in 1947 of \$295,150,543.

Of the \$26,990,707 estimated increase in expenditures for 1948 over 1947, 66 percent will be required in post offices (directed by the First Assistant Postmaster General), 22 percent will be required for transportation (directed by the Second Assistant Postmaster General) and 12 percent will be required for services, supplies and equipment, and operation of public buildings (directed by the Fourth Assistant Postmaster General).

SUMMARY OF OPERATIONS

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
I. POSTAL REVENUE:			
Ordinary postal revenue.....	\$1,174,494,511	\$1,173,333,000	\$1,143,737,000
Money-order revenue.....	35,142,779	35,615,000	35,673,000
Revenue from postal savings business.....	14,934,883	14,000,000	13,000,000
Total postal revenue (schedule 1).....	1,224,572,173	1,222,948,000	1,192,410,000
II. OBLIGATIONS:			
Post Office Department, Washington.....	6,587,861	7,816,267	7,960,100
Postal service, field operations.....	1,373,683,784	1,515,288,506	1,542,144,675
Total obligations.....	1,380,271,625	1,523,104,773	1,550,104,775
Less: Reimbursement from other departments and agencies for nonpostal obligations.....	7,616,617	5,000,230	5,015,525
Net postal obligations (schedule 2).....	1,372,655,008	1,518,098,543	1,545,089,250
III. TOTAL POSTAL REVENUE COMPARED WITH NET TOTAL POSTAL OBLIGATIONS: Deficiency in postal revenue.....			
	148,082,835	295,150,543	352,679,250
IV. MEANS OF FINANCING:			
Postal revenue.....	1,224,572,173	1,222,948,000	1,192,410,000
General funds of U. S. Treasury:			
1. Grant to cover estimated deficiency in postal revenue.....	148,082,835	295,150,543	352,679,250
2. General fund appropriations for other departments and agencies transferred to Post Office Department for nonpostal services performed.....	7,616,617	5,000,230	5,015,525
Total funds available.....	1,380,271,625	1,523,104,773	1,550,104,775
Less: Total obligations.....	1,380,271,625	1,523,104,773	1,550,104,775

¹ Includes obligation in 1947 of prior year appropriation balances, as follows:

- (a) \$278 personal or property damage claims.
- (b) \$1,234 adjusted losses and contingencies.

² Includes obligation in 1946 of prior year appropriation balances, as follows:

- (a) \$1,749,790 balances due foreign countries.
- (b) \$1,338 indemnities, international mail.
- (c) \$126,249 indemnities, domestic mail.

³ Includes obligation in 1947 of prior year appropriation balances, as follows:

- (a) \$3,000,000 balances due foreign countries.
- (b) \$877 indemnities, international mail.

⁴ Includes \$900,000 in direct payments received currently during each year for services performed.

ANALYSIS OF NET CHANGES IN ACCOUNT WITH THE GENERAL FUND OF THE UNITED STATES TREASURY ON ACCOUNT OF ALL YEARS

	Actual, 1946	Estimate, 1947	Estimate, 1948
Payments from general fund:			
Grant to Post Office Department to cover deficiency in postal revenues:			
Current fiscal years	\$ 160,000,000	\$295,150,543	\$352,679,250
Prior fiscal years	1 572,068		
Net payments from procurement, transfer, and Court of Claims appropriations, etc., for Post Office Department	1 8,545,512	4,377,000	4,377,000
Total payments from general fund	169,117,610	299,527,543	357,056,250
Payments to general fund:			
Postal surplus deposited to general fund:			
Prior fiscal years		2 12,000,000	
Repayments of grants to cover deficiencies in postal revenues:			
Prior fiscal years		2 19,000,000	2 970,000
Total payments to general fund		31,000,000	970,000
Net payments from general fund	\$ 169,117,610	\$ 268,527,543	\$ 356,086,250

¹ Reported in United States Treasury Combined Statement of General and Special Accounts for June 30, 1946.

² It is estimated that \$12,000,000 will be deposited in miscellaneous receipts for surplus postal revenue resulting from operations in the fiscal year 1945.

³ It is estimated that \$19,000,000 will be repaid in 1947 and \$970,000 in 1948 to the general fund in refund of grants made to the Post Office Department for prior fiscal years for deficiencies in postal revenue, which amount was not required for that purpose.

⁴ Excludes obligations in 1946 of \$670,000 for claims, judgments, and private relief acts paid from postal revenue.

⁵ Excludes estimated obligations in 1947 and 1948 of \$150,000 each year for claims, judgments, and private relief acts paid from postal revenue.

SUPPORTING SCHEDULE No. 1

POSTAL REVENUES

Classification	Actual, fiscal year 1946	Estimate, 1947	Estimate, 1948
I. Ordinary postal revenues:			
Post Office Department, miscellaneous receipts (post route map sales)	\$3,485	\$3,500	\$3,500
Field service:			
Sales of postage stamps and other stamped paper	843,417,480	802,862,000	781,216,000
Second-class postage paid in money	29,795,832	34,000,000	34,300,000
First-, second-, third-, and fourth-class postage paid in money under permit	283,010,643	318,000,000	309,500,000
Reimbursement, postage and registry fees, authorized by 38 U. S. C. 686c	12,624	8,287	
Box rents	12,108,383	12,100,000	12,000,000
Miscellaneous receipts:			
Collections from Government departments or agencies for mailings accepted without prepayment	2,522,643	2,741,713	3,000,000
All other sources including "dead letters"	979,308	800,000	800,000
Foreign mail transit service	2,321,892	2,500,000	2,500,000
Fines and penalties	59,606	60,500	60,500
Second-class application fees, act of July 7, 1932	78,295	80,000	80,000
Nonmetered application fees, act of July 7, 1932	184,320	177,000	177,000
Total ordinary postal revenues	1,174,494,511	1,173,333,000	1,143,737,000
II. Money-order revenues:			
Domestic and international fees, etc. (net)	31,327,034	31,215,000	30,973,000
Postal note fees	1,377,135	2,000,000	2,500,000
Unpaid money orders more than 1 year old	2,438,610	2,400,000	2,200,000
Total money-order business	35,142,779	35,615,000	35,673,000
III. Interest and profit, Postal Savings System	14,934,883	14,000,000	13,000,000
Total revenues	1,224,572,173	1,222,948,000	1,192,410,000

SUPPORTING SCHEDULE No. 2
TOTAL POSTAL OBLIGATIONS

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
GENERAL MANAGEMENT			
General administration:			
Departmental salaries:			
Office of Postmaster General.....	\$322,693	\$392,956	\$413,200
Office of Budget and Administrative Planning	43,110	58,476	59,500
Office of Solicitor.....	144,097	230,251	314,000
Office of Purchasing Agent.....	69,568	78,450	83,800
Bureau of Accounts.....	433,891	602,400	516,000
Office of Chief Inspector.....	357,987	411,857	430,400
Other expenses:			
Inspection Service.....	5,930,143	6,352,774	6,668,900
Contingent and miscellaneous expenses.....	166,560	155,000	190,000
Travel expenses, Postmaster General and Assistant Postmasters General	1,808	3,000	3,000
Losses and indemnities.....	2,422,340	2,750,750	2,996,500
Total general administration.....	9,892,197	11,025,914	11,675,300
Financial administration:			
Salaries, Office of Third Assistant Postmaster General.....	1,408,519	1,324,000	1,361,000
Manufacturing and distribution of stamps and stamped paper.....	5,496,671	7,427,000	7,515,000
Unpaid money orders more than 1 year old.....	1,675,641	1,909,000	1,120,000
Total financial administration.....	9,280,831	10,660,000	9,996,000
Total general management.....	19,173,028	21,685,914	21,671,300
POST OFFICE SERVICES			
General administration:			
Salaries, Office of First Assistant Postmaster General.....	969,940	1,114,097	1,161,000
Compensation to postmasters.....	90,703,658	88,220,000	87,671,000
Compensation to assistant postmasters.....	13,276,194	12,627,000	13,656,000
Total general administration.....	104,889,792	101,961,097	102,488,000
Operations:			
Post-office clerks.....	454,660,771	500,727,547	512,228,000
Mail-delivery services.....	376,877,157	434,439,000	439,652,700
Contractual services.....	4,227,549	4,963,200	5,437,750
Other operating expenses.....	3,548,229	4,009,738	4,166,000
Total operations.....	839,313,706	944,139,545	961,484,450
Total post office services.....	944,203,498	1,046,100,642	1,063,972,450
TRANSPORTATION OF MAILS			
General administration: Salaries, Office of Second Assistant Postmaster General.....			
	716,772	898,560	983,500
Operations, domestic:			
Railway Mail Service.....	104,118,853	108,794,500	111,025,400
Railroad transportation.....	145,979,242	145,226,000	146,002,000
Air Mail Service.....	26,897,992	33,737,448	37,850,000
Star-Route Service.....	20,328,604	21,781,500	23,293,000
Powerboat Service.....	533,844	1,000,000	1,900,000
Total operations, domestic.....	297,858,535	311,139,448	320,070,400
Operations, foreign:			
Foreign mail transportation.....	1,538,673	12,162,629	10,301,000
Air mail transportation.....	7,227,885	7,777,245	6,000,000
Balances due foreign countries.....	1,749,790	3,000,000	3,500,000
Total operations, foreign.....	10,516,348	22,939,874	19,801,000
Total transportation of mails.....	309,091,655	334,977,882	340,869,900
SERVICES AND SUPPLIES			
General administration: Salaries, Office of Fourth Assistant Postmaster General.....			
	577,993	735,220	761,700
Operations, services:			
Vehicle service.....	30,840,048	36,825,000	37,386,000
Equipment shops.....	2,503,923	3,145,000	3,600,000
Public-building operations.....	46,290,775	51,870,885	53,393,000
Pneumatic-tube service.....	653,822	701,000	701,900
Rent, light, power, fuel, and water.....	12,179,966	12,825,000	13,457,000
Total operations, services.....	92,468,534	105,366,885	108,537,900

SUPPORTING SCHEDULE No. 2—Continued
TOTAL POSTAL OBLIGATIONS—Continued

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
Operations, supplies:			
Printing and binding	\$1,735,282	\$1,925,000	\$1,731,000
Post-office stationery, equipment, and supplies	1,932,458	6,887,000	7,085,000
Transportation of equipment and supplies	406,778	520,000	520,000
Total operations, supplies	7,074,518	9,232,000	9,336,000
Total services and supplies	100,121,045	115,334,105	118,635,600
Grand total postal budget estimated obligations	1,372,589,226	1,518,008,543	1,545,089,250
Claims for damages, act of Dec. 28, 1922	1,449		
Comptroller General adjustments for losses and contingencies	4,058		
Judgments, court of claims	60,275		
Grand total accrued postal obligations	1,372,655,008	1,518,008,543	1,545,089,250

SUPPORTING SCHEDULE No. 3
MAIL VOLUME AND POSTAL REVENUE

Classification	Fiscal year 1946 ¹			Fiscal year 1947 ²			Fiscal year 1948 ²		
	Units (in thousands) ³	Revenue (in thousands)	Cents per unit	Units (in thousands)	Revenue (in thousands)	Cents per unit	Units (in thousands)	Revenue (in thousands)	Cents per unit
Paid first-class mail, domestic:									
Nonlocal letters and sealed parcels	11,550,000	\$407,400	3.528	11,250,000	\$396,900	3.528	11,400,000	\$402,192	3.528
Local delivery letters	4,950,000	154,300	3.117	4,950,000	154,291	3.117	5,100,000	168,967	2.137
Postal cards	2,100,000	21,000	1.000	2,300,000	23,000	1.000	2,400,000	24,000	1.000
Private mailing cards	700,000	7,000	1.000	700,000	7,000	1.000	730,000	7,300	1.000
Total	19,300,000	589,700		19,200,000	581,191		19,630,000	542,459	
Air mail, domestic	755,000	71,000	9.404	1,500,000	102,750	6.850	2,000,000	120,000	6.000
Second-class mail, domestic:									
Publishers, paid	5,400,000	30,900	.572	5,500,000	35,242	.635	5,600,000	35,560	.635
Transient	65,000	2,300	3.538	55,000	1,946	3.538	50,000	1,759	3.538
Free in county	400,000			400,000			400,000		
Application fees		80			80			80	
Total	5,865,000	33,280		5,955,000	37,268		6,050,000	37,409	
Third-class mail, domestic:	6,220,000	85,200	1.370	6,530,000	89,461	1.370	6,800,000	93,160	1.370
Fourth-class mail, domestic:									
Zone rate parcels	847,000	200,300	23.648	850,000	195,500	23.000	890,000	194,700	21.876
Catalogs	50,000	4,500	9.000	52,000	4,940	9.500	55,000	5,225	9.500
Books at special rate	45,800	6,700	14.629	48,000	7,022	14.629	50,000	7,314	14.629
Library books	965	80	8.290	965	80	8.290	965	80	8.290
Controlled circulation publications	5,400	378	7.000	5,500	385	7.000	5,500	385	7.000
Matter for the blind, 1 cent per pound	35	3	10.286	40	4	10.286	40	4	10.286
Total	949,200	211,961		956,505	207,931		1,001,505	207,708	
Free mail, miscellaneous, domestic:									
Penalty mail	1,650,000			1,500,000			1,300,000		
Incoming V-mail	524,000			(5)			(5)		
Free soldier mail	440,000			120,000			97,000		
Franked mail	25,000			25,000			24,000		
Free for the blind	1,800			1,800			1,800		
Total	2,140,800			1,646,800			1,422,800		

¹ Subject to revision upon completion of cost ascertainment report for year.

² Estimate.

³ Unaudited revenues.

⁴ Air-mail rate reduced to 5 cents for each ounce or fraction thereof, effective Oct. 1, 1946 (Public Law 730, approved Aug. 16, 1946).

⁵ Microfilming discontinued Nov. 1, 1945.

SUPPORTING SCHEDULE No. 3—Continued
MAIL VOLUME AND POSTAL REVENUE—Continued

Classification	Fiscal year 1946			Fiscal year 1947			Fiscal year 1948		
	Units (in thousands)	Revenue (in thousands)	Cents per unit	Units (in thousands)	Revenue (in thousands)	Cents per unit	Units (in thousands)	Revenue (in thousands)	Cents per unit
Foreign mails (originating only):									
Miscellaneous mails	178,000	\$34,000	19.101	180,000	\$32,400	18.000	185,000	\$27,750	15.000
Publishers, second class	56,000	1,259	2.221	56,000	1,852	3.307	57,000	1,885	3.307
Air mail	685,000	56,500	8.248	222,635	26,644	12.000	185,000	22,200	12.000
Transit service revenue		2,427			2,500			2,500	
Total.....	919,000	94,186		458,635	63,396		427,000	54,335	
Total domestic and foreign mail matter.....	36,119,000	1,085,327		36,246,340	1,081,997		37,331,305	1,055,071	
Special services, domestic and foreign:									
Registry, free	17,000			17,000			17,000		
Registry, paid	80,000	26,232	32.790	82,000	26,888	32.790	84,000	25,544	26.838
Insurance	137,000	11,288	8.200	144,000	11,808	8.200	150,000	12,300	8.200
C. o. d.	52,000	12,291	23.640	58,000	13,711	23.640	63,000	14,893	23.640
Special delivery	106,000	15,700	14.811	106,000	15,700	14.811	106,000	15,700	14.811
Special handling	7,500	1,127	15.026	7,500	1,127	15.026	7,500	1,127	15.026
Foreign, miscellaneous	1,750	153	8.743	1,750	150	8.743	1,750	150	8.743
Money orders	272,915	32,915	12.101	262,000	31,705	12.101	260,000	31,463	12.101
Postal notes	928,080	\$1,404	5.600	40,000	2,000	5.000	50,000	2,500	5.000
Postal savings	745,600	\$14,155		748,500	\$14,000		752,000	\$13,000	
Total special service transactions	746,930	115,505		766,750	117,689		791,250	113,677	
Unassignable revenues:									
Box rents		12,060			12,100			12,100	
Miscellaneous postal receipts		984			875			875	
Unpaid money orders more than 1 year old		2,438			2,400			2,200	
Nonmetered application fees		177			177			177	
Other unassignable items		8,823			8,800			8,800	
Total unassignable revenues		24,482			24,352			24,152	
Gross postal revenue		1,225,314			1,223,438			1,192,900	
Deduct money order revenue adjust		493			490			490	
Total postal revenue		1,224,821			1,222,948			1,192,410	

¹ Issued at first-class offices and effective Oct. 1, 1945, at second-class offices.

² Postal savings certificates issued and paid.

³ Gross postal savings profit transferred to postal revenue.

DEPARTMENT OF STATE

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimate over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations:					
Department Service.....	\$41,447,621	\$3,274,418	\$44,722,039	\$43,665,000	-\$1,057,039
Foreign Service.....	59,763,000	.....	59,763,000	134,639,000	+74,876,000
International obligations and activities.....	77,326,785	140,964	77,467,749	91,406,787	+13,939,038
Total annual appropriations.....	178,537,406	3,415,382	181,952,788	269,710,787	+87,757,999
TRUST ACCOUNTS					
Miscellaneous trust accounts.....	\$6,675,000	.....	\$6,675,000	\$6,675,000	.....
Foreign Service retirement and disability fund.....	1,701,000	.....	1,701,000	1,701,000	.....
Total trust accounts.....	8,376,000	.....	8,376,000	8,376,000	.....

EXPLANATORY STATEMENT

GENERAL STATEMENT

The United States is now committed to participation in international relations to a greater extent than ever before in our history. The Department of State is the principal agency of the Government responsible under the President for conducting our foreign relations. The Department must assure that all aspects of foreign policy are developed in harmony with total national policy, and that they are properly enunciated and implemented through normal diplomatic channels as well as through international organizations and other avenues of international intercourse. The work of the Department includes extensive negotiations with foreign countries, development of measures for the protection of American citizens and interests abroad, promotion of friendly relations between the United States and other countries, and operation of our diplomatic missions throughout the world.

Most of the war emergency functions of the Department will have disappeared by 1948; a number of postwar and transitional problems will remain. Postwar reconversion problems do not stop at our national boundaries but are world wide and are increasingly more difficult in the foreign relations field. Within the new framework of the Foreign Service Act of 1946, foreign service activities require strengthening and expansion. The relatively new responsibilities of the Department in the fields of research and intelligence are essential to provide the Department and other agencies of the Government with necessary information concerning foreign developments. Foreign information and cultural relations programs will continue to be integral aspects of our foreign relations program. Finally, the extent and cost of participation in international organizations is increasing.

DEPARTMENT SERVICE

Appropriations totaling \$43,665,000 will be required for the Department Service. This estimate, approximately \$1,057,000 less than the appropriations for 1947, reflects some internal adjustment of organization and program. Slight increases are provided to strengthen the Department's organization for certain strategic areas, and for travel and other service items. A substantial increase is required for the departmental staff necessary for the administration of an expanded Foreign Service. The appropriations take into account some reductions in personal services for certain regular Department activities. The appropriation proposed for the domestic aspects of the research and intelligence program contemplates continuation of this activity at approximately its present level. A significant increase has been provided in the domestic programing and production aspects of the foreign information and cultural relations program to permit urgently required expansion in important segments of that program and to meet increased costs. The overseas surplus property disposal program should be drawing to an end in fiscal year 1948, and the amount included will provide for a final closing out of that activity. The surplus property disposal estimate represents an 80 percent reduction from the funds available for this purpose in 1947.

FOREIGN SERVICE

The Foreign Service of the United States is the instrument through which the Secretary of State maintains permanent representation abroad in the discharge of his responsibilities to the President for the conduct of foreign relations.

The \$134,639,000 proposed represents an increase of approximately \$75,000,000 over the 1947 figure. A sizable part of this increase (\$50,000,000) provides in accordance with law for sums to be covered into the Treasury as representing the value of property acquired abroad for diplomatic and consular use in return for credits received in surplus property and lend-lease settlements. This is primarily a "bookkeeping" item.

With the return of peaceful conditions throughout the world increased provision has been made for the promotion and protection of American trade abroad, more adequate political and economic reporting and increased consular work including the issuance of visas and the relief and repatriation of United States nationals. A more adequate and effective administrative staff abroad is planned.

Finally, the major role of this Nation in world affairs necessitates an adequate international information program and the provision abroad for a small staff for special studies to round out the intelligence program of the Department. Increases are provided for these fields.

INTERNATIONAL OBLIGATIONS AND ACTIVITIES

International obligations and activities, including United States contributions to international organizations and commissions, will require \$91,406,787. Greater provision

is made in 1948 for United States contributions to international organizations than in 1947. This includes an increase in the United States' share of a larger United Nations budget and a new United States contribution to the United Nations Educational, Scientific, and Cultural Organization.

An amount of \$5,820,000 is included to carry on the program of cooperation with the other American Republics at approximately its present level and contemplates greater emphasis on that phase of the program concerned with the exchange of persons. This program is based on the cooperative purposes expressed in treaties, resolutions, and recommendations previously signed by the American republics. The projects under this program afford a practical means of carrying out the objective of strengthening inter-American solidarity.

The increase of \$6,174,000 over 1947 in funds for Philippine rehabilitation will be used to carry out the established schedule for the second year of this 4-year program.

The sum of \$9,025,000 is provided for the work of the International Boundary and Water Commission, United States and Mexico, including construction activities under international treaties with Mexico, and represents a \$1,205,000 reduction under 1947 appropriations.

TREASURY DEPARTMENT

Comparative Summary of Appropriations and Appropriation Estimates

Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Annual appropriations:					
Administrative Offices of the Secretary:					
Office of the Secretary	\$19,832,000	\$975,000	\$20,807,000	\$27,273,000	+\$6,466,000
Foreign Funds Control	1,000,000		1,000,000		-1,000,000
Division of Tax Research	175,000	23,800	198,800	202,100	+3,300
Office of Tax Legislative Counsel	89,000	11,910	100,910	102,500	+1,590
Division of Research and Statistics	165,000	22,600	187,600	190,400	+3,400
Office of General Counsel	177,050	20,200	197,250	200,300	+3,050
Division of Personnel	196,200	28,100	224,300	365,700	+141,400
Office of Chief Clerk	619,500	53,967	673,467	724,000	+51,133
Custody of Treasury Buildings	555,000	106,900	661,900	677,600	+15,700
Fiscal Service:					
Bureau of Accounts	10,068,400	4,445,906	14,514,306	15,714,800	+1,200,494
Bureau of the Public Debt	66,075,000	1,894,097	67,969,097	69,446,000	+1,476,903
Office of the Treasurer of the United States	5,075,000	828,000	5,903,000	5,641,000	-262,000
Bureau of Customs	44,430,000	3,797,000	48,227,000	54,100,000	+5,873,000
Bureau of Internal Revenue	2,292,707,000	21,717,400	2,314,424,400	2,239,003,500	-75,420,900
Bureau of Narcotics	1,304,000	140,000	1,444,000	1,510,400	+66,400
Bureau of Engraving and Printing	11,765,500	1,462,200	13,217,700	13,505,500	+287,800
Secret Service Division	3,112,000	205,856	3,417,856	3,465,100	+47,244
Bureau of the Mint	6,264,500	739,600	7,004,100	7,186,850	+182,750
Bureau of Federal Supply	101,377,000	152,735	101,529,735	1,820,200	-99,709,535
U. S. Coast Guard	116,226,000	7,713,798	123,939,798	132,964,400	+8,964,602
Total, annual appropriations, general account	2,681,203,150	44,438,469	2,725,641,619	2,574,034,250	-151,607,369
Permanent appropriations:					
Office of the Secretary	2,551,259		2,551,259	2,105,043	-446,216
Public debt retirements payable from ordinary receipts	595,854,000		595,854,000	592,750,000	-3,064,000
Interest on the public debt	4,950,000,000		4,950,000,000	5,000,000,000	+50,000,000
Office of the Treasurer of the United States	2,500		2,500		-2,500
Total, permanent appropriations	5,548,407,759		5,548,407,759	5,594,895,043	+46,487,284
Total, general and special accounts	8,229,610,909	44,438,469	8,274,049,378	8,168,929,293	-105,120,085
TRUST ACCOUNTS					
Federal old-age and survivors insurance trust fund	\$1,517,800,000		\$1,517,800,000	\$2,177,400,000	+\$659,600,000
Unemployment trust fund	1,261,714,985		1,261,714,985	1,413,673,778	+151,958,793
Bureau of Accounts, payment of unclaimed moneys	100,000		100,000	100,000	
Bureau of Internal Revenue	167,740		167,740	110,400	-57,340
Total, trust accounts	2,779,782,725		2,779,782,725	3,591,284,178	+811,501,453

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 the following regulatory and enforcement agencies: U. S. Coast Guard, the Bureau of Narcotics, the Secret Service, and the Alcohol Tax Unit of the Bureau of Internal Revenue.

The Treasury's estimates for 1948 do not include funds for the war emergency functions of the Foreign Funds Control, the liquidation of which is contemplated prior to

July 1, 1947. However, the estimates do include funds to be required for the maintenance, in accordance with the provisions of Public Law 658, approved August 8, 1946, of the health service program for Treasury Department employees in the District of Columbia. Funds for a similar purpose for the current year are available to the Federal Security Agency.

The total amount requested for 1948 under general and special accounts of the Department reflects a net decrease of about 1 percent as compared with 1947 estimated funds for similar purposes. This decrease results primarily from reduced requirements for tax refunds, strategic and critical materials, and refund payments under the Renegotiation

Act, offset by increases necessitated for expanded operations in the Bureau of Customs, Bureau of Accounts (Division of Disbursement), Bureau of Federal Supply (formerly the Procurement Division), an amount for Subscriptions to Capital Stock, Federal Crop Insurance Corporation, additional maintenance expenses of the United States Coast Guard and the Bureau of the Public Debt, and the increased cost of the Department's penalty mail.

DEPARTMENTAL ADMINISTRATION

The administrative expenses of the Office of the Secretary in 1948, as well as the requirements for the administrative services in 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 the general overhead activities of the Department, are estimated to be about the same in 1948 as in 1947. However, a substantial increase in the Department's requirements for penalty mail costs is expected due to the additional checks to be issued for the Veterans' Administration and Social Security Board and to increased rates charged by the Post Office Department.

REVENUE COLLECTIONS

The Bureau of Internal Revenue and the Bureau of Customs are responsible for collecting the preponderant portion of the Government's revenue.

While Internal Revenue tax refunds are expected to decrease by approximately 4 percent in 1948, the requirements for the Bureau of Internal Revenue for administrative expenses in administering the existing revenue laws are about the same as the 1947 estimated requirements.

The estimates for the Bureau of Customs are about 12 percent greater in 1948 than in 1947. Of this percentage, the administrative expenses of the Bureau of Customs show an increase of about 8 percent for 1948. Requirements for refunds and drawbacks of customs receipts are expected to increase about 20 percent over the current fiscal year. The additional funds to be required by the Bureau for 1948 are necessary to restore the positions abolished during the war, for increased drawbacks, and to provide for handling the increased business stemming from expanded air traffic.

PUBLIC DEBT OPERATIONS

The administrative expenses of the Bureau of the Public Debt are expected to be slightly more in 1948 than in the current fiscal year. During the war period, the number of bonds sold greatly exceeded redemptions. For 1948 it is expected that this situation will be reversed, and that a substantial part of existing heavy backlogs of work can be eliminated. Savings bond promotional operations currently restricted to the encouragement of bond sales through the pay-roll savings plan throughout the country will be carried on at the same level in 1948. Interest on the public debt for 1948 shows an increase of about 1 percent over 1947.

An anticipated reduction in receipts representing repayments of loans made by the Federal Emergency Administration of Public Works is expected to reduce, correspondingly, the appropriations for the retirement of obligations of the United States.

CENTRAL FISCAL SERVICES

The Bureau of Accounts and the Office of the Treasurer of the United States are responsible for the receipt, safekeeping, 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 greater than can be financed with currently available funds. This is due to the increased number of veterans and social-security payments. These increases also affect the Office of the Treasurer of the United States. However, improved check clearance procedures in the Treasurer's office results in an anticipated decrease in the 1948 requirements of about 4 percent.

MANUFACTURE OF COIN, CURRENCY, AND SECURITIES

The estimates for the Bureau of the Mint for 1948 reflect an estimated increase approximating 2½ percent which is required for the restoration to near prewar levels of refinery and deposit activities.

In the Bureau of Engraving and Printing, increased currency and revenue-stamp demands result in additional requirements approximating 2 percent.

REGULATORY AND ENFORCEMENT ACTIVITIES

Funds are requested to provide for regulatory and enforcement activities of the Treasury Department to be carried on by the Bureau of Narcotics, Secret Service, Alcohol Tax Unit of the Bureau of Internal Revenue, and the United States Coast Guard. Similar functions performed by the Comptroller of the Currency are no longer provided for by appropriation by Congress. The activities of the Foreign Funds Control are expected to be liquidated prior to July 1, 1947, and no further appropriation for this purpose is anticipated.

The United States Coast Guard, which had operated as a part of the Navy during the war, was transferred back to Treasury effective January 1, 1946, by Executive Order 9666. The amount requested for 1948, as compared with funds available for the current fiscal year, represents an increase of about 7 percent which is necessary primarily for increased retirement pay, equipment replacement and repairs, and supplies and materials for current operating needs.

Anticipated increased work load in the Secret Service Division in 1948 will necessitate an increase in the agent force. Such increase results primarily from the estimated increase in the number of investigations which must be made of forgeries of veterans' checks and checks currently being issued pursuant to the Armed Forces Leave Act of 1946. All other regulatory and enforcement activities of the Department will be continued in 1948 at approximately their 1947 levels.

GOVERNMENT PROCUREMENT

The increase requested for the Bureau of Federal Supply (formerly the Procurement Division) is due to the expansion of certain procurement operations including those related to public utility, central freight traffic and inspection activities.

TRUST ACCOUNTS

The estimates of appropriation for trust accounts for 1948 are slightly greater than the appropriations for 1947. Increased receipts during the fiscal year 1948 are expected in both the Federal old-age and survivors insurance trust fund and the unemployment trust fund.

WAR DEPARTMENT

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below.]

Bureau or subdivision	Appropriations for 1947			Estimate of appropriations for 1948	Increase (+) or decrease (-), 1918 estimates over 1947
	Presently available	Supplementals and proposed transfers required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
MILITARY ESTABLISHMENT					
<i>Military activities</i>					
Annual appropriations:					
Office of the Secretary of War	\$14,480,300		\$14,480,300	\$25,500,000	+\$11,019,700
General Staff Corps	7,000,000		7,000,000	9,000,000	+2,000,000
National War College	294,600		294,600	306,000	+11,400
Command and Staff College	345,000		345,000	450,000	+105,000
Finance Department	2,585,500,000	\$818,500,000	3,404,000,000	2,656,480,000	-747,520,000
Quartermaster Corps	597,900,000		597,900,000	727,900,000	+130,000,000
Transportation Corps	500,000,000		500,000,000	400,000,000	-100,000,000
Signal Corps	102,000,000		102,000,000	90,000,000	-12,000,000
Air Corps	1,199,500,000	7-160,000,000	1,039,500,000	850,000,000	-189,500,000
Medical Department	68,000,000	75,500,000	73,500,000	75,000,000	+1,500,000
Corps of Engineers	816,044,000		816,044,000	365,000,000	-451,044,000
Ordnance Department	327,788,000	7-17,719,000	310,069,000	275,044,000	-35,025,000
Chemical Corps	25,900,000		25,900,000	21,000,000	-4,900,000
Army Ground Forces				4,500,000	+4,500,000
Special Service Schools	1,264,000		1,264,000		-1,264,000
Armored Force	1,160,000		1,160,000		-1,160,000
Seacoast Defenses	2,487,000		2,487,000		-2,487,000
United States Military Academy	7,474,000		7,474,000	7,297,000	-177,000
National Guard	110,000,000	2-60,000,000	50,000,000	110,000,000	+60,000,000
Organized Reserves	56,000,000	2-30,000,000	26,000,000	56,000,000	+30,000,000
Citizens' Military Training	16,782,000		16,782,000	24,540,000	+8,058,000
National Board for Promotion of Rifle Practice, Army	281,500		281,500	281,500	
Inter-American Relations, War Department	1,000,000		1,000,000	650,000	-350,000
Government and Relief in Occupied Areas	425,000,000	300,000,000	725,000,000		-725,000,000
Atomic Service	375,000,000		375,000,000		-375,000,000
Total annual appropriations, military activities	7,241,500,400	856,281,000	8,097,781,400	5,693,249,500	-2,398,531,900
<i>Departmental activities</i>					
Annual appropriations: Salaries and expenses	22,042,000		22,042,000	17,542,000	-4,500,000
Total annual appropriations, Military Establishment	7,263,542,400	856,281,000	8,119,823,400	5,710,791,500	-2,403,031,900
Permanent appropriations, special accounts: Finance Department	3,500,000		3,500,000	1,000,000	-2,500,000
Total, general and special accounts, Military Establishment	7,267,042,400	856,281,000	8,123,323,400	5,711,791,500	-2,405,531,900
CIVIL FUNCTIONS OF THE WAR DEPARTMENT					
Annual appropriations:					
Quartermaster Corps, cemeterial expenses	\$2,433,000	48,000	\$2,481,000	4,255,000	+1,774,000
Signal Corps, Alaska Communication System	743,000	53,000	796,000	1,670,000	+883,000
Corps of Engineers	\$308,857,250		\$308,857,250	\$290,862,100	-17,995,150
Government and Relief in Occupied Areas				725,000,000	+725,000,000
Total, annual appropriations, civil functions	\$312,933,250	101,000	\$312,134,250	1,021,796,100	+709,661,850
Permanent appropriations:					
Corps of Engineers (special accounts)	7365,000		7365,000	365,000	
United States Soldiers' Home	480,000		480,000	530,000	+50,000
Total, general and special accounts, civil functions	312,878,250	101,000	312,979,250	1,022,691,100	+709,711,850

1 Includes \$262,219,000 proposed transfers from presently available appropriations.

2 Proposed transfers of presently available appropriations.

3 In addition, unobligated balances of prior-year appropriations estimated at \$92,500,000 continued available in 1947.

4 In addition, unobligated balances of prior-year appropriations estimated at \$76,970,805 continued available in 1947.

5 In addition, unobligated balances of prior-year appropriations estimated at \$33,250,000 continued available in 1948.

6 In addition, unobligated balances of prior-year appropriations estimated at \$169,470,805 continued available in 1947.

7 In addition, unobligated balances of prior-year appropriations estimated at \$305,520 continued available in 1947.

Comparative Summary of Appropriations and Appropriation Estimates—Continued

Bureau or sub-division	Appropriations for 1947			Estimate of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS—Continued					
THE PANAMA CANAL					
Annual appropriations:					
Maintenance and operation, Panama Canal	\$ 12,749,000		\$ 12,749,000	\$ 16,850,000	+\$4,101,000
Sanitation, Canal Zone, Panama Canal	¹⁰ 2,010,000	\$1,126,000	¹⁰ 3,136,000	3,652,000	+516,000
Civil government, Panama Canal and Canal Zone	¹¹ 2,424,000	357,000	¹¹ 2,781,000	2,974,000	+193,000
Construction, additional facilities, Panama Canal	¹² 2,618,000		¹² 2,618,000	¹³ 750,000	-1,868,000
Total, annual appropriations, Panama Canal	19,801,000	1,483,000	21,284,000	24,226,000	+2,942,000
Postal funds, Canal Zone (special account)	¹⁴ 770,500		¹⁴ 770,500	¹⁵ 798,500	+28,000
Total, general and special accounts, Panama Canal	¹⁸ 20,571,500	1,483,000	¹⁸ 22,054,500	¹⁷ 25,024,500	+2,970,000
Total, general and special accounts, War Department, including Panama Canal	7,600,492,150	857,865,000	8,458,357,150	6,765,567,100	-1,692,850,050
TRUST ACCOUNTS					
Annual appropriations: United States Soldiers' Home	¹⁸ \$1,596,248		¹⁸ \$1,596,248	\$2,286,600	+\$690,352
Permanent appropriations:					
Finance Department	408,407,100		408,407,100	66,349,100	-342,058,000
Air Corps	8,000,000		8,000,000	5,000,000	-3,000,000
Medical Department	418		418	279	-139
Corps of Engineers (Military Establishment)	20,000		20,000	20,000	
Corps of Engineers (civil functions)	401,398		401,398	78,000	-323,398
Government and relief in occupied areas (civil functions)	10,000,000		10,000,000	8,000,000	-2,000,000
Total, trust accounts	428,425,164		428,425,164	\$1,733,979	-346,691,185
CONTRACT AUTHORIZATION					
Air Corps				\$280,000,000	+\$280,000,000

⁴ In addition, unobligated balances of prior-year appropriations estimated at \$6,151,137 continued available in 1947.

⁵ In addition, unobligated balances of prior-year appropriations estimated at \$1,170,030 continued available in 1948.

¹⁰ In addition, unobligated balances of prior-year appropriations estimated at \$969 continued available in 1947.

¹¹ In addition, unobligated balances of prior-year appropriations estimated at \$14,492 continued available in 1947.

¹² In addition, unobligated balances of prior-year appropriations estimated at \$1,736,831 continued available in 1947.

¹³ In addition, unobligated balances of prior-year appropriations estimated at \$1,022,900 continued available in 1948.

¹⁴ In addition, unobligated balances of prior-year appropriations estimated at \$210,182 continued available in 1947.

¹⁵ In addition, unobligated balances of prior-year appropriations estimated at \$98,842 continued available in 1948.

¹⁶ In addition, unobligated balances of prior-year appropriations estimated at \$8,113,611 continued available in 1947.

¹⁷ In addition, unobligated balances of prior-year appropriations estimated at \$2,291,772 continued available in 1948.

¹⁸ \$47,563 available and obligated in 1946.

EXPLANATORY STATEMENT

MILITARY ACTIVITIES

GENERAL STATEMENT

The War Department is charged with the primary responsibility of organizing, equipping, training, and maintaining the Army. This responsibility is discharged by the War Department under conditions, and to the extent, prescribed by the Congress and the President. The Army of the United States consists of the following components: the Regular Army, the National Guard of the United States, the National Guard while in the service of the United States, the Officers' Reserve Corps, the Organized Reserves, and the Enlisted Reserve Corps. At the present time, those on active duty are largely the Regular Army, members of the Officers' Reserve Corps, and a large number of officers and enlisted men volunteering for the emergency or inducted through the Selective Service System. In past years, explanations made to the Congress of the functions of the Army components

have emphasized that, in time of peace, these elements constitute the framework upon which a wartime military organization may be readily built. This remains true. However, the advent of new weapons capable of striking across vast distances without warning requires that this framework also be self-sufficient to repulse the initial blow of an attacker. The following text reviews the financial program for the fiscal year 1947 and the proposed military budget for fiscal year 1948.

FISCAL YEAR 1947

The War Department budget estimates for fiscal year 1947 were based upon a number of optimistic assumptions. Several of these assumptions have failed to materialize. Others have not developed to the extent predicted. For example: Peace treaties have not been concluded; the disposal of property declared surplus to the needs of the War Department has not progressed as rapidly as assumed; many more displaced persons than anticipated

had to be cared for by the armies of occupation. In addition, significant modifications in the financial program were required in the interests of economy. The problems thus created for the War Department were made more difficult by general salary increases authorized at the beginning of the year, which, for the most part, will be absorbed within the available appropriations. It is estimated, however, that supplemental appropriations in the amount of \$556,281,000 will be required for pay of the Army and \$300,000,000 for government and relief in occupied areas for fiscal year 1947.

MILITARY BUDGET PROGRAM, FISCAL YEAR 1948

The War Department estimates for the fiscal year 1948, contemplate the appropriation of \$5,716,791,500 and contract authority for \$280,000,000. This total is the minimum considered necessary to provide for:

- (a) Operation of the military activities of the War Department.
- (b) Operation, training, and maintenance of the military forces overseas and in the United States.
- (c) Maintenance of required command installations and Army facilities on a scale commensurate with present and projected usage.
- (d) Procurement to the extent necessary to maintain the required flow of essential supplies and equipment.
- (e) Maintenance in stand-by of the Government-owned industrial facilities approved for retention as reserve capacity.

In addition, supplemental estimates for the appropriation of \$225,000,000 to provide for construction at posts, camps, and stations in the United States and overseas, to the extent necessary in the interests of health, safety, training, research, and to relieve the critical housing shortage, will be submitted at such time as authorizing legislation is enacted by the Congress.

The budget estimates provide for a man-year strength of the Army of 1,070,000 during fiscal year 1948, including noneffectives. Of the total man-year strength, it is anticipated that 500,000 will be overseas during fiscal year 1948, and 570,000 will be in the United States. Personnel assigned to the Army Air Forces will total approximately 400,000 throughout the fiscal year. The Army strength of 1,070,000 is considered to be the minimum necessary to perform the Army's missions during fiscal year 1948.

The War Department's budget estimates for fiscal year 1948 may be divided functionally as follows:

Funds in the amount of \$850,000,000 and contract authority for \$280,000,000 are required for the support of the Army Air Forces 70-group program, to the extent that 55 groups will be active and 15 groups will be skeletonized. The active groups will be at approximately 80 percent strength. The equipment modernization program will be continued in the fields of bombers and fighters only.

To carry out the military operations of the Corps of Engineers and for the maintenance at a minimum level of existing structures and facilities both overseas and in the United States, \$365,000,000 is required.

A total of \$190,840,000 is for the purpose of supporting the programs of the National Guard, Organized Reserves, and Reserve Officers' Training Corps. These components are, in part, vital elements of the M-day force, immediately available for the defense of the United States in an emergency.

Funds totaling \$3,384,381,000 are to defray the cost of pay, food, clothing, and essential supplies for the military forces.

Funds totaling \$400,000,000 are for the activities of the Transportation Corps in moving personnel and equipment throughout the far-flung areas where our soldiers are now stationed.

The operations of the Ordnance Department in the care and preservation of ordnance equipment, the operation of ordnance depots and testing facilities, and the procurement of improved equipment will amount to \$275,044,000.

Funds amounting to \$90,000,000 are required for the operation of the Signal Corps and to maintain the essential communications of the Army, both in the United States and overseas bases.

The cost of medical service, the procurement of medical supplies, and the operation of medical facilities is estimated at \$75,000,000.

Funds for Atomic Service activities and for government and relief in occupied areas are not included in the estimates for the Military Establishment. The budget estimates for Atomic Service, previously included in the estimates of the Military Establishment, are to be included in estimates for the Atomic Energy Commission and the estimates for government and relief in occupied areas are included under civil functions of the War Department.

CIVIL FUNCTIONS OF THE WAR DEPARTMENT

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.

QUARTERMASTER CORPS

The Secretary of War has the responsibility for acquiring land for and maintaining national cemeteries and marking the graves of veterans. These activities have been delegated to the Quartermaster General and are financed by the appropriation "Cemeterial expenses." The increase of \$1,774,000 reflects the preparation of additional burial sites for World War II dead to be returned from overseas, deferred maintenance, and additional headstones.

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. The system connects with approximately 300 telephone or radio stations which are commercially operated or operated by other Government agencies. In 1948 the Alaska Communication System plans to operate 35 stations in Alaska and one in Seattle.

CORPS OF ENGINEERS

The Corps of Engineers, United States Army, under the supervision of the Secretary of War, is 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 1948 budget estimates amount to \$76,042,000. This amount is necessary to operate and maintain navigation facilities and to permit initiation of needed major repairs and alterations postponed during the war.

The funds include \$23,452,000 for improvement work and \$2,500,000 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 authorization for appropriation for flood protection and improvement of navigation on the lower Mississippi River is \$1,026,609,500, exclusive of maintenance, of which about \$479,764,600 remains to be provided. The funds proposed for the fiscal year 1948 provide for maintenance of the navigation channel and flood-control works and for continuation of the improvement project.

The estimated Federal cost of the Sacramento River flood-control project is \$40,850,000, of which \$33,195,000 has been appropriated. The estimate of \$1,000,000 for fiscal year 1948 is to continue construction of the authorized improvement.

In 1936 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 \$152,584,000 is included in the 1948 Budget estimates for continuing work on 59 flood-control projects. In addition, \$4,000,000 is included for advance planning; \$3,272,000 for maintenance, operation, and repair of completed projects; and \$3,500,000 for surveys.

Veterans' hospitals.—The Veterans' Administration has arranged to have the Corps of Engineers, United States Army, assume responsibility for the preparation of plans for and the construction of its new hospitals. The 1946 and 1947 programs, consisting of 76 hospitals with a total bed capacity of 39,470 at an estimated planning and construction cost of approximately \$656,000,000 (exclusive of \$16,000,000 to be utilized by the Veterans' Administration

for site acquisition and technical services), has already been assigned to the Corps of Engineers. The proposed 1948 program consists of 15 additional hospitals with a total bed capacity of 11,900 at an estimated planning and construction cost of approximately \$203,000,000 (exclusive of \$12,000,000 to be utilized by the Veterans' Administration for site acquisition and technical services).

GOVERNMENT AND RELIEF IN OCCUPIED AREAS

An amount of \$725,000,000 has been included in the Budget for this activity in fiscal year 1948.

UNITED STATES SOLDIERS' HOME

The United States Soldiers' Home at Washington, D. C., provides domiciliary and medical care for former soldiers of the Regular Army who qualify for admission under physical and age eligibility requirements. The estimated membership at the Home for 1948 is 1,438 members, an increase of 88.

The 1948 estimate for maintenance and operation of the Home is 43 percent greater than the prior year appropriation. The increased funds for 1948 are principally for expansion of existing facilities, preparation of plans for future enlargement of the Home, continuation of the program of rehabilitation of equipment and structures, and salary increases similar to that granted Federal 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 \$2,970,000 for 1948, this does not reflect the work-load in the Canal Zone. The total, gross obligations for 1948 are estimated at \$67,965,640 compared to \$71,123,824 in 1947, a decrease of \$3,158,184. The total reimbursements and receipts (exclusive of tolls and revenues covered directly into the Treasury) are estimated at \$42,557,135 in 1948 compared to \$43,495,103 in 1947, a drop of \$937,968.

This leaves a total net obligation for 1948 of only \$25,408,505 compared to \$27,628,719 in 1947, a decrease of \$2,220,214. Revenues covered directly into the Treasury are estimated at \$19,907,872 in 1948 and \$18,796,652 in 1947, an increase of \$1,101,220.

DISTRICT OF COLUMBIA

Comparative Summary of Appropriations and Appropriation Estimates

[Appropriations for 1947 did not make provision for certain legislation enacted in the latter part of the last regular session, nor for certain unforeseen costs arising since that time due to circumstances virtually beyond administrative control. To the extent that such expenses cannot be absorbed within presently available funds, supplemental appropriations will be required. The latest estimates of amounts so required are shown in the detail schedules for the various appropriation titles and in a separate column of the table below]

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
GENERAL AND SPECIAL ACCOUNTS					
Federal annual contribution to District of Columbia for United States share of expenses.....	\$8,000,000	-----	\$8,000,000	\$8,000,000	-----
TRUST ACCOUNTS					
<i>(Payable from receipts of District of Columbia placed in trust accounts of the United States Treasury)</i>					
Annual appropriations:					
General administration.....	\$ 887,300	\$43,463	\$ 430,763	\$ 462,400	+\$31,637
Fiscal service.....	\$ 1,202,817	133,035	\$ 1,335,852	\$ 1,303,800	-32,052
Compensation and retirement fund expenses.....	\$ 1,354,200	6,090	\$ 1,360,290	\$ 1,715,000	+354,800
District debt service:					
General fund.....	800,000	-----	800,000	-----	-800,000
Highway fund.....	125,000	-----	125,000	70,000	-55,000
Total, debt service, all funds.....	925,000	-----	925,000	70,000	-855,000
Regulatory agencies:					
Public schools.....	836,293	108,049	944,342	933,100	-11,242
Public Library.....	\$ 17,821,352	1,958,350	\$ 19,779,702	\$ 19,495,400	-284,302
Recreation Department.....	\$ 921,700	99,512	\$ 1,021,212	\$ 1,167,000	+145,788
Metropolitan Police.....	\$ 1,128,009	41,371	\$ 1,169,380	\$ 1,218,600	+49,220
Fire Department.....	\$ 5,230,000	768,361	\$ 5,998,361	\$ 6,215,000	+216,639
Policemen's and firemen's relief.....	\$ 3,106,000	401,290	\$ 3,507,290	\$ 3,631,000	+123,710
Veterans' services.....	1,875,000	-----	1,875,000	2,300,000	+425,000
Courts.....	325,000	7,584	332,584	112,000	-220,584
Health Department.....	1,512,456	224,295	1,736,751	1,851,800	+115,049
Department of Corrections.....	\$ 6,802,965	736,802	\$ 7,539,767	\$ 8,191,000	+651,233
Public welfare.....	\$ 10,990,676	2,603,814	\$ 13,594,490	\$ 11,771,300	-1,823,190
Public works:					
General fund.....	\$ 8,560,987	609,213	\$ 9,170,200	\$ 12,031,500	+2,861,300
Highway fund.....	\$ 7,581,452	130,809	\$ 7,712,261	\$ 9,140,300	+1,428,039
Water fund.....	\$ 2,065,000	132,553	\$ 2,197,553	\$ 4,020,000	+1,822,447
Total, public works, all funds.....	18,207,439	872,575	19,080,014	25,191,800	+6,111,786
Washington Aqueduct (water fund).....	\$ 2,882,725	90,386	\$ 2,973,111	\$ 4,626,000	+1,652,889

¹ In addition, \$9,775 is to be transferred from other appropriations.

² In addition, \$21,800 is to be transferred from other appropriations.

³ In addition, \$25,708 is to be transferred from other appropriations. Includes \$14,184 transferred from other appropriations.

⁴ In addition, 1946 balance of \$4,488 is available.

⁵ In addition, \$60,407 is to be transferred from other appropriations. In addition, 1946 balance of \$4,892,614 is available. Of this amount, \$713,529 is to be transferred to other appropriations.

⁶ In addition, \$64,724 is to be transferred from other appropriations. In addition, 1947 balance of \$254,300 is available. Of this amount, \$1,707,000 is to be transferred to other appropriations.

⁷ In addition, 1946 balance of \$142,742 is available.

⁸ Of this amount, \$360,900 is to be transferred to other appropriations.

⁹ Of this amount, \$424,100 is to be transferred to other appropriations. Includes \$36,000 transferred from other appropriations.

¹⁰ In addition, \$607,500 is to be transferred from other appropriations.

¹¹ In addition, \$946,692 is to be transferred from other appropriations.

¹² In addition, 1946 balance of \$7,190 is available.

¹³ In addition, 1946 balance of \$950,303 is available.

¹⁴ In addition, 1947 balance of \$108,485 is available.

¹⁵ Includes \$2,217,944 transferred from other appropriations.

¹⁶ In addition, 1946 balance of \$347,426 is available.

¹⁷ Excludes \$2,232,128 transferred to other appropriations.

¹⁸ In addition, \$14,825 is to be transferred from other appropriations. In addition, 1946 balance of \$1,111,848 is available.

¹⁹ In addition, \$14,825 is to be transferred from other appropriations.

²⁰ Of this amount, \$685,900 is to be transferred to other appropriations. In addition, 1946 balance of \$470,764 is available.

²¹ Of this amount, \$1,022,000 is to be transferred to other appropriations.

²² In addition, 1946 balance of \$178,447 is available.

²³ In addition, 1946 balance of \$155,862 is available.

²⁴ In addition, 1947 balance of \$236,000 is available.

Comparative Summary of Appropriations and Appropriation Estimates—Continued

Bureau or subdivision	Appropriations for 1947			Estimates of appropriation for 1948	Increase (+) or decrease (-), 1948 estimates over 1947
	Presently available	Supplementals required (estimate)	Total (estimate)		
TRUST ACCOUNTS—Continued					
<i>(Payable from receipts of District of Columbia placed in trust accounts of the United States Treasury)—Continued</i>					
Annual appropriations—Continued					
National Guard.....	\$68,600		\$68,600	\$68,600	
National Capital Parks	25 1,211,923	\$83,250	26 1,305,173	26 1,664,090	+\$360,827
National Capital Park and Planning Commission.....	58,000	4,080	62,080	73,300	+11,220
National Zoological Park.....	393,400	46,177	439,577	455,400	+15,823
Total, annual appropriation, general fund.....	64,586,678	7,884,646	72,471,324	77,226,200	+4,754,876
Total, annual appropriation, highway fund.....	7,706,452	130,809	7,837,261	9,210,500	+1,373,039
Total, annual appropriation, water fund.....	4,948,725	222,939	5,171,664	8,646,000	+3,474,336
Grand total, annual appropriation, all funds.....	77,241,855	8,238,394	85,480,249	95,082,500	+9,602,251
Permanent appropriation (District of Columbia trust funds) total, trust accounts.....	7,341,278		7,341,278	7,147,100	-194,178
CONTRACT AUTHORIZATIONS					
Public schools.....	\$1,025,000		\$1,025,000	\$2,422,103	+\$1,397,103
Washington Aqueduct (water fund).....	1,226,000		1,226,000	1,484,000	+258,000
Street and Bridge Division (highway fund).....				900,000	+900,000
Total, contract authorizations.....	2,251,000		2,251,000	4,806,103	+2,555,103

²⁵ In addition, \$392,900 is to be transferred from other appropriations.

²⁶ In addition, \$49,100 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, etc. 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. Under the law, the District estimates of appropriation are submitted to the Bureau of the Budget for incorporation in the Budget of the United States. Furthermore, while District revenues from all sources are covered into the United States Treasury and credited to either the general fund, the highway fund, the water fund, or some trust fund, no expenditure 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 and present and proposed revenue measures required to balance the District budget.

The estimates of revenues for the general, highway, water, and trust funds are found in Supporting Statement No. 1. Estimates of appropriation for the same funds are shown on Supporting Statement No. 2. Attention is also directed to the summary of estimates of appropriation at the beginning of this chapter.

GENERAL FUND

Revenues accruing to the general fund of the District of Columbia are used to finance the administrative offices, schools, libraries, health, recreation, sanitation, welfare, corrections, certain public works, and other operating activities. These revenues are realized from real, personal, and other property taxes; sales and gross receipts; taxes on alcoholic beverages, business privileges, insurance, public utilities, and other business; licenses and permits; individual and corporation income taxes; inheritance and estate taxes; certain earnings and miscellaneous revenues; and the Federal contribution. The largest item of revenue in the general fund comes from realty and personal property taxes and, including proposed new taxes, amounts to approximately 42 percent of the total. The levy is based on an estimated assessed valuation of \$1,725,000,000, taxed at the rate of \$1.75 per \$100. The estimated valuation is \$140,000,000 higher in 1948 than for the current fiscal year. The Federal contribution is estimated at \$8,000,000, which is the same amount as was appropriated in fiscal year 1947.

The estimate of general-fund revenues on the present tax base for the fiscal year 1948, including the Federal contribution of \$8,000,000 and the sale of \$1,376,200 in securities, totals \$65,926,200, which amount is \$11,300,000 less than the estimated obligations for 1948. To this end, the District Commissioners have approved proposed legislation for raising additional revenues to balance the budget. This legislation would broaden the tax base on individual incomes and alcoholic beverages and provide for new taxes on sales, cigarettes, amusements, public utility bills, and unincorporated business income. It is estimated that this proposed legislation will increase general-fund revenues by \$11,300,000 in fiscal 1948, if enacted into law by July 1, 1947. However, it is expected that the new legislation will produce approximately \$17,750,000 a year when fully effective. The balancing of the general-fund budget for the fiscal year 1948, therefore, depends upon congressional approval of the new tax legislation or disapproval of a sizable part of the appropriation requests.

General-fund estimates of appropriation for 1948 show an over-all increase of approximately 6 percent over 1947 estimates. This increase is reflected largely in libraries, recreation, police and fire, courts, health, welfare and corrections, park service, and public works programs. In addition to regular appropriations, some new contract authorizations for public schools are requested.

HIGHWAY FUND

Highway-fund revenues are realized from a gasoline tax, automotive registration and weight tax, motor-vehicle fees of various types, and paving assessments. The estimated revenues from these sources at existing rates for the fiscal year 1948, plus available surpluses, total \$7,547,878, which will be \$1,662,422 less than the amount of the estimated obligations. To meet this deficit and balance the 1948 highway-fund budget, the Commissioners are proposing legislation to increase the gasoline tax 1 cent per gallon and double motor vehicle inspection fees.

While there is a small decrease in the 1948 estimates of appropriation from the highway fund for debt service and the Trees and Parking Division, the over-all estimates show an increase of 18 percent over 1947 estimates. The increases are for operating expenses and capital outlays for the Street and Bridge Divisions, for salaries and expenses of the Department of Vehicles and Traffic, and for reimbursements of other appropriations from the

highway fund. In addition to the regular appropriation estimates, some new contract authorizations for the Street and Bridge Divisions are included.

WATER FUND

Water-fund revenues are derived from the sale of water to residents of the District of Columbia and to Arlington County, Va.; from water-main assessments; from interest on investments; and from miscellaneous receipts. Total revenues for the fiscal year 1948, including surplus funds and sales of investment securities, are estimated at \$4,129,260, which will be \$4,516,740 less than the estimated obligations.

The estimates of appropriation for fiscal 1948 from the water fund, excluding contract authorizations, amount to \$8,646,000 and exceed estimates for the fiscal year 1947 by \$3,214,336 for an increase of approximately 59 percent.

Capital outlays amounting to \$5,693,000 account for approximately 66 percent of the fiscal year 1948 estimates, as compared with 48 percent of the 1947 estimates. These capital-outlay projects will provide important improvements in the District water distribution system and the Washington Aqueduct. In addition to these appropriation estimates, new contract authorizations for the Washington Aqueduct are included in the budget request.

To cover the substantial deficit indicated in the water fund for fiscal 1948, the District Commissioners are proposing legislation requiring payment from the Federal Government and the District of Columbia general fund for the water used by Government agencies and institutions and authorizing long-term loans for capital improvements in the water system from the United States Treasury. This is expected to produce an additional annual revenue for the water fund amounting to a net of \$983,000, of which the Federal Government will pay \$886,000 and the District Government \$97,000. Under this proposed legislation, the remainder of the indicated deficit may be financed by borrowing from the Federal Treasury as the cash is needed. It is not expected that any funds will need to be borrowed under this proposed arrangement during fiscal 1948.

TRUST FUNDS

Revenues and expenditures of trust funds are shown in Supporting Statements Nos. 1 and 2. The balances in these funds are expected to continue without much change. The District unemployment trust fund balance constitutes a greater part of the total of these funds.

SUMMARY OF OPERATIONS

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
I. UNAPPROPRIATED SURPLUSES AT BEGINNING OF YEAR:			
General fund.....	\$7,581,508.09	\$3,475,831.37	.....
Highway fund.....	978,242.74	1,590,538.76	\$583,277.76
Water fund.....	1,046,999.62	659,303.19	.....
Trust funds.....	44,131,122.00	45,142,605.00	45,142,605.00
Total.....	53,737,872.45	50,868,278.32	45,725,882.76
II. UNOBLIGATED BALANCES OF PRIOR YEAR APPROPRIATIONS RELEASED TO SURPLUS:			
General fund.....	2,141,672.00	3,000,000.00	1,000,000.00
Highway fund.....	683,238.00	290,000.00	65,000.00
Water fund.....	139,797.00	30,000.00	30,000.00
Total.....	2,964,707.00	3,320,000.00	1,095,000.00

SUMMARY OF OPERATIONS—Continued

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
III. REVENUES:			
General fund (including Federal contribution and sale of securities)	\$58,481,074.03	\$94,895,492.54	\$76,226,200.00
Highway fund	5,184,158.02	6,540,000.00	8,564,600.00
Water fund	3,442,928.69	4,742,360.81	5,082,260.00
Trust funds	7,296,717.00	7,341,278.00	7,147,100.00
Total	74,611,877.74	83,119,131.35	97,020,160.00
IV. OBLIGATIONS:			
General fund	63,580,181.75	72,971,323.91	77,226,200.00
Highway fund	5,470,297.00	7,837,261.00	9,210,300.00
Water fund	3,895,168.12	5,431,664.00	8,646,000.00
Trust funds	6,225,244.00	7,341,278.00	7,147,100.00
Total	79,180,880.87	93,581,526.91	102,229,600.00
V. UNOBLIGATED BALANCES OF APPROPRIATIONS NOT YET RELEASED TO SURPLUS:			
General fund	1,138,241.00		
Highway fund	81,803.00		
Water fund	75,254.00		
Total	1,295,298.00		
VI. UNAPPROPRIATED SURPLUSES AT END OF YEAR:			
General fund	3,475,831.37		
Highway fund	1,590,538.76	583,277.76	2,577.76
Water fund	659,303.19		*3,833,739.30
Trust funds	45,142,605.00	45,142,605.00	45,142,605.00
Total, groups I, II, and III, less groups IV and V	50,868,278.32	45,725,882.76	41,611,443.40

* Denotes excess of appropriations over available funds—does not involve an excess of expenditure.

† Includes \$11,200,000 estimated revenue from proposed legislation.

‡ Includes \$1,665,000 estimated revenue from proposed legislation.

§ Includes \$883,000 estimated revenue from proposed legislation.

SUPPORTING STATEMENT No. 1

REVENUES

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
General fund:			
Taxes:			
Property taxes:			
Realty	\$24,630,752.00	\$24,700,000.00	\$27,000,000.00
Personal tangible	3,472,047.00	3,700,000.00	3,700,000.00
Motor-vehicle, personal	1,040,269.60	1,250,000.00	1,250,000.00
Penalties and interest	278,074.00	250,000.00	225,000.00
Personal intangible	251.60		
Subtotal, property taxes	29,421,333.00	29,900,000.00	32,175,000.00
Sales and gross receipts:			
Sales			† 4,500,000.00
Cigarettes			† 600,000.00
Amusement			† 700,000.00
Alcoholic beverages	2,397,645.00	2,500,000.00	† 4,700,000.00
Beer	299,537.00	300,000.00	† 600,000.00
Business privilege	1,569.00		
Insurance	1,142,463.00	1,175,000.00	1,185,000.00
Public utilities, banks, etc	3,325,498.00	3,050,000.00	3,325,000.00
Public-utility bills			† 500,000.00
Subtotal, sales and gross receipts	7,166,712.00	7,025,000.00	16,110,000.00
Licenses and permits	2,087,886.00	2,135,000.00	2,170,000.00
Individual income	3,947,156.00	4,000,000.00	† 5,900,000.00
Unincorporated-business income			1,500,000.00
Corporation net income	5,274,873.00	5,300,000.00	5,250,000.00
Inheritance and estate	1,139,364.00	1,500,000.00	1,200,000.00
Total taxes	49,037,024.00	49,860,000.00	63,305,000.00

† Estimated revenue from proposed legislation.

‡ Includes \$2,200,000 estimated revenue from proposed legislation.

§ Includes \$300,000 estimated revenue from proposed legislation.

¶ Includes \$2,000,000 estimated revenue from proposed legislation.

SUPPORTING STATEMENT No. 1—Continued

REVENUES—Continued

Classification	Actual, fiscal year 1946	Estimate, fiscal year 1947	Estimate, fiscal year 1948
General fund—Continued			
Earnings and miscellaneous:			
Charges, current service	\$952,277.03	\$1,000,000.00	\$1,045,000.00
Fines, escheats, and forfeits	1,438,929.00	1,350,000.00	1,350,000.00
Reimbursements	635,147.00	700,000.00	700,000.00
Special assessments	123,151.00	110,000.00	100,000.00
Rents and royalties	313,933.00	250,000.00	50,000.00
Other	280,613.00	300,000.00	300,000.00
Total, earnings and miscellaneous	3,414,050.03	3,710,000.00	3,545,000.00
Sale of securities from public-works investment funds		4,925,492.54	1,376,200.00
Federal contribution	6,000,000.00	8,000,000.00	8,000,000.00
Grand total, general fund	58,481,074.03	66,435,492.54	76,226,200.00
Highway fund:			
Gasoline tax	3,680,768.00	4,800,000.00	5,550,000.00
Automotive registration and weight tax	1,161,859.00	1,200,000.00	1,300,000.00
Motor-vehicle fees, etc.	440,293.02	390,000.00	654,600.00
Paving assessments	198,238.00	150,000.00	150,000.00
Grand total, highway fund	5,481,158.02	6,540,000.00	8,564,600.00
Water fund:			
Water rates	3,113,940.00	3,150,000.00	3,200,000.00
Water-main assessments	128,175.00	125,000.00	125,000.00
Payment from Federal Government			1,885,000.00
Payment from District government			157,000.00
Payment from Arlington County, Va.	126,705.00	145,000.00	150,000.00
Interest on investments	18,506.69	45,000.00	45,000.00
Miscellaneous receipts	25,602.00	10,000.00	10,000.00
Sale of securities from water-fund investments		1,267,360.81	569,200.64
Grand total, water fund	3,412,928.69	4,742,360.81	5,082,200.64
Trust funds:			
Permanent:			
Miscellaneous trust fund deposits	1,029,792.00	1,000,000.00	1,000,000.00
Property-redemption fund	77,431.00	75,000.00	75,000.00
Permit fund	193.00	500.00	500.00
Teachers' retirement and annuity fund	154,157.00	750,000.00	775,000.00
Teachers' retirement fund, Government reserves	119,704.00	48,278.00	
Inmates' funds, workhouse and reformatory	74,234.00	75,000.00	75,000.00
Relief and rehabilitation, workmen's compensation fund		5,000.00	5,000.00
Recreation board, fees and other collections	43,486.00	50,000.00	50,000.00
District unemployment trust funds	2,677,562.00	2,750,000.00	2,750,000.00
Surplus fund, realty tax sales		1,000.00	1,000.00
Loans and grants:			
Federal Security Agency	1,415,592.00	1,985,700.00	2,037,100.00
Federal Works Agency	821,563.00	227,300.00	100,000.00
Department of Agriculture, War Food Administration	38,428.00	60,000.00	60,000.00
Department of Labor, Children's Bureau	484,605.00	313,500.00	218,500.00
Grand total, trust funds	7,236,717.00	7,341,278.00	7,147,100.00
Grand total, all funds	74,641,877.74	85,119,131.35	97,020,160.64

¹ Estimated revenue from proposed legislation.

² Includes \$1,600,000 estimated revenue from proposed legislation.

³ Includes \$65,000 estimated revenue from proposed legislation.

SUPPORTING STATEMENT No. 2
OBLIGATIONS

Classification	Actual, fiscal year 1946	Fiscal year 1947			Estimate, fiscal year 1948
		Presently available	Supplementals (estimate)	Totals (estimate)	
General fund:					
General administration	\$345,872.00	\$387,300.00	\$43,463.00	\$430,763.00	\$462,400.00
Fiscal service	1,066,805.00	1,202,816.91	133,035.00	1,335,851.91	1,303,800.00
Compensation and retirement fund expense	1,308,580.00	1,354,200.00	6,000.00	1,360,200.00	1,715,000.00
District debt service	122,000.00	800,000.00		800,000.00	
Public works investment fund	5,000,000.00				
Regulatory agencies	797,700.00	836,293.00	108,049.00	944,342.00	933,100.00
Public schools	16,638,350.00	17,821,352.00	1,958,350.00	19,779,702.00	19,495,400.00
Public Library	976,267.00	921,700.00	99,512.00	1,021,212.00	1,167,000.00
Recreation Department	747,316.00	1,128,009.00	41,371.00	1,169,380.00	1,218,600.00
Metropolitan Police	4,683,970.00	5,230,000.00	768,361.00	5,998,361.00	6,215,000.00
Fire Department	2,957,272.00	3,106,000.00	401,290.00	3,507,290.00	3,631,000.00
Police men's, and firemen's fund	1,792,100.00	1,875,000.00		1,875,000.00	2,300,000.00
Veterans' services		325,000.00	7,584.00	332,584.00	112,000.00
Courts	1,356,120.00	1,512,456.00	224,295.00	1,736,751.00	1,854,800.00
Health Department	6,325,421.00	6,802,965.00	736,802.00	7,539,767.00	8,191,000.00
Department of Corrections					2,564,000.00
Public Welfare	9,739,241.00	10,990,676.00	2,603,814.00	13,594,490.00	11,771,300.00
Public works (exclusive of highway and water-fund items)	8,190,394.00	8,550,957.00	609,213.00	9,170,200.00	12,031,500.00
National Guard	12,648.00	68,600.00		68,600.00	68,600.00
National Capital Parks	1,012,677.00	1,211,923.00	93,250.00	1,305,173.00	1,666,000.00
National Capital Park and Planning Commission	49,178.00	58,000.00	4,080.00	62,058.00	73,000.00
National Zoological Park	359,453.00	393,300.00	46,177.00	439,577.00	455,400.00
Judgments and claims	11,347.09				
Total estimate or appropriation	63,552,864.09	64,586,677.91	7,884,646.00	72,471,323.91	77,226,200.00
1945 and prior year deficiencies	37,317.66				
Estimated other supplemental items			500,000.00	500,000.00	
Total, general fund	63,590,181.75	64,586,677.91	8,384,646.00	72,971,323.91	77,226,200.00
Highway fund:					
Street and Bridge Divisions	4,058,616.00	6,145,000.00	44,890.00	6,189,890.00	7,189,000.00
Department of Vehicles and Traffic	459,201.00	56,152.00	51,814.00	637,966.00	757,800.00
Trees and Parking Division	141,934.00	162,900.00	34,105.00	197,005.00	190,000.00
Reimbursement of other appropriations	765,638.00	685,900.00		685,900.00	1,022,000.00
Re-funding erroneous collections	908.00	1,500.00		1,500.00	
District debt service	44,000.00	125,000.00		125,000.00	70,000.00
Total, highway fund	5,470,297.00	7,706,452.00	130,809.00	7,837,261.00	9,210,300.00
Water fund:					
Water Division	2,494,320.00	2,065,000.00	132,553.00	2,197,553.00	4,020,000.00
Washington Aqueduct	1,150,836.00	2,883,725.00	90,386.00	2,974,111.00	4,626,000.00
District debt service	250,000.00				
Judgments and claims	12.12				
Total appropriation or estimate	3,895,168.12	4,948,725.00	222,939.00	5,171,664.00	8,646,000.00
Estimated other supplemental items			260,000.00	260,000.00	
Total, water fund	3,895,168.12	4,948,725.00	482,939.00	5,431,664.00	8,646,000.00
Trust funds:					
Permanent:					
Miscellaneous trust fund deposits	1,045,574.00	1,000,000.00		1,000,000.00	1,000,000.00
Property-redemption fund	70,000.00	75,000.00		75,000.00	75,000.00
Permit fund	1,943.00	500.00		500.00	500.00
Teachers' retirement and annuity fund	406,332.00	750,000.00		750,000.00	775,000.00
Teachers' retirement fund, Government reserves	115,439.00	48,278.00		48,278.00	
Inmates' funds, workhouse and reformatory	73,000.00	75,000.00		75,000.00	75,000.00
Relief and rehabilitation, Workmen's Compensation Act		5,000.00		5,000.00	5,000.00
Recreation Board, fees and other collections	42,872.00	50,000.00		50,000.00	50,000.00
District unemployment trust fund	1,245,000.00	2,750,000.00		2,750,000.00	2,750,000.00
Surplus fund, realty tax sales		1,000.00		1,000.00	1,000.00
Loans and grants:					
Treasury Department, black-out expenses	4,365.00				
Federal Security Agency	1,412,575.00	1,985,700.00		1,985,700.00	2,037,100.00
Federal Works Agency	1,286,235.00	227,300.00		227,300.00	100,000.00
Department of Agriculture, War Food Administration	25,000.00	60,000.00		60,000.00	60,000.00
Department of Labor, Children's Bureau	496,899.00	313,500.00		313,500.00	218,500.00
Total, trust funds	6,225,234.00	7,341,278.00		7,341,278.00	7,147,100.00
Grand total, all funds	79,180,880.87	84,583,132.91	8,998,394.00	93,581,526.91	102,229,600.00

PART III

GOVERNMENT CORPORATIONS AND CREDIT
AGENCIES

[Corporations are shown under the agencies the heads of which have control over the operations of the corporations]

Export-Import Bank of Washington
Panama Railroad Company
Tennessee Valley Associated Cooperatives, Inc.
Tennessee Valley Authority
Federal Loan Agency:
 Office of the Administrator
 Reconstruction Finance Corporation
 Federal National Mortgage Association
 U. S. Commercial Company
 Language for Reconstruction Finance Corporation and
 subsidiaries
National Housing Agency:
 Office of the Administrator
 Federal Home Loan Bank Administration:
 Federal Home Loan Bank System
 Federal Savings and Loan Insurance Corporation
 Home Owners' Loan Corporation
 Federal Housing Administration
 Federal Public Housing Authority:
 Public War Housing Program
 Homes Conversion Program
 Veterans' Re-Use Housing Program
 Defense Homes Corporation
 United States Housing Act Program
 Subsistence Homestead and Greenbelt Towns
 Program
 Administrative Expenses, Federal Public Housing
 Authority

Department of Agriculture:
 Commodity Credit Corporation
 Federal Crop Insurance Corporation
 Federal Farm Mortgage Corporation
 Federal Intermediate Credit Banks
 Federal Surplus Commodities Corporation
 Production Credit Corporation
 Regional Agricultural Credit Corporation of Washington,
 D. C.
 Mixed-Ownership Corporations
Department of Commerce:
 Inland Waterways Corporation
 Warrior River Terminal Company
Department of the Interior:
 Virgin Islands Company
Department of Justice:
 Federal Prison Industries, Inc.
Department of State:
 Institute of Inter-American Affairs
 Institute of Inter-American Transportation
 Inter-American Educational Foundation, Inc.
 Inter-American Navigation Corporation
 Prencinradio, Inc.
War Department:
 United States Spruce Production Corporation
General Provisions
Mixed-Ownership Government Corporations

INTRODUCTION TO PART III

Part III of the Budget contains a summary narrative and financial statements for all wholly owned Government corporations and four noncorporate operations supervised by the Federal Public Housing Authority. Net expenditures or net receipts in checking accounts with the Treasurer of the United States of these corporations and credit agencies have been discussed in the Budget Message of the President. In this section of the Budget these same activities are reflected in business-type budgets which portray the operations of Government corporations in considerable detail and from a somewhat different perspective.

The financial statements in this part of the Budget present three main aspects of corporation budgeting: (1) comparative statements of the sources and application of funds reflect the total volume of transactions of corporations; (2) comparative statements of income and expenses disclose the estimated profit or loss which accrues during a given year; and (3) comparative statements of financial condition indicate at the end of each fiscal year the amount and type of assets owned by corporations and the financial interest of the Government and others in such corporations.

In order to prepare financial statements which reflect income and expenses, Government corporation accounts are kept on the accrual basis, which is generally used by private corporations. Under the accrual system of accounting, liabilities are recorded in the accounts at the time materials are received or services rendered, and expenses are determined on the basis of the materials and supplies used, or applied to, a particular year. Income is recorded on the basis of the sales made and the services rendered in any particular year, even though collections may not be made until some later year.

The accrual method further requires the capitalization of expenditures for fixed assets, such as buildings and equipment, with annual charges for depreciation representing the portion of the total outlay considered as expense for that year. Agencies financed by appropriations, on the other hand, treat any outlay of funds, whether for a fixed asset or for current expenses, as an expenditure

of funds against the appropriation for the year in which the outlay takes place. Similarly, items of income and expense are recognized as such in Government corporation accounting, whether or not cash settlements have been made; such items are not recognized by noncorporate agencies unless there has been a cash settlement. Corporation accounting also sets up values for inventories of goods on hand. The cost of any goods which are sold during the period can thus be readily determined by adjusting the cost of goods purchased by amounts representing the change in inventories during the budget period.

Another important difference between corporations and noncorporate agencies of the Government is in the handling of cash. Government corporations use the United States Treasurer as they would a commercial bank; some of them use commercial banks, too. This practice enables the corporations to deposit their receipts with the Treasurer, as well as in commercial banks, subject to their own check. In this way, a corporation engaged in making loans can use receipts from loan repayments for disbursement to new borrowers, and a corporation engaged in selling commodities can use the proceeds of one sale to buy additional commodities for subsequent resale with a minimum of delay.

By contrast, receipts arising from the activities of noncorporate agencies, as a general rule, are deposited in the Treasury. They are not available to the agency for subsequent disbursement unless special arrangements to that effect are stipulated in the appropriation act, and then only after the Treasury has credited the funds to the agency by the issuance of appropriate documents.

In summary, the Government-owned corporation, like the privately owned corporation, is an autonomous legal entity which keeps its books on the accrual basis and controls its own bank account. The noncorporate agency financed by appropriated funds, on the other hand, keeps its books on the obligation and cash basis and has access to its own cash revenues only if given special authority.

SUMMARY NARRATIVE

The wholly owned Government corporations and credit agencies whose budgets are presented in this section of the Budget are financed in part by borrowing, in part by appropriations and other authorizations for expenditures from general and special accounts, in part by drawing on cash balances held with the Treasurer of the United States, and to a very small extent by withdrawals from trust accounts.

NET WITHDRAWALS FROM UNITED STATES TREASURY

The net effects of these operations upon the checking accounts carried with the Treasurer of the United States are shown in net expenditures of corporation accounts, which are incorporated into the budget expenditure totals shown in the Budget Message of the President and in the summary tables in part I. The accompanying table on "Net withdrawals from the United States Treasury" gives a more comprehensive picture of the impact of the operations of corporations on the cash position of the Treasury since it includes not only transactions in the corporation accounts, but also transactions in general and special accounts and trust accounts arising from these programs. It omits only transactions through checking accounts in the commercial banks, ordinarily of minor importance.

NET WITHDRAWALS FROM U. S. TREASURY BY WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES

BY FISCAL YEARS
(In millions)

	Actual, 1946	Estimate, 1947	Estimate, 1948
Appropriation expenditures (net)	\$568	8302	-84
Capital and surplus subscriptions, less returns	603	269	-313
Cancellation of notes of Commodity Credit Corporation L.		921	830
Interest payments to U. S. Treasury	-417	-106	-112
Borrowings from U. S. Treasury, less repayments	-497	-236	922
Expenditures from trust accounts, less receipts	7	9	-6
Change in cash balances with U. S. Treasurer	-535	146	-7
Net withdrawals from U. S. Treasury	35	1,335	1,310

¹ Offset by reduction in borrowings from the U. S. Treasury in equal amounts

In the aggregate, net withdrawals from the Treasury will amount to 1,310 million dollars in the fiscal year 1948, or roughly the 1947 level, but far above the 35 million dollars withdrawn in 1946. In contrast to the high levels of expenditures in 1946 from appropriations—chiefly to provide for postwar price support of farm products—and in 1947—chiefly for veterans' housing—receipts from programs directly financed by appropriations in the fiscal year 1948 will slightly exceed expenditures. Similarly, the large general and special account expenditures for subscription to capital stock—chiefly stock of the Export-

Import Bank in 1946 and 1947 will be replaced in 1948 by substantial repayments primarily by the Reconstruction Finance Corporation for the accounts of the Smaller War Plants Corporation and the War Damage Corporation.

In the fiscal year 1948 restoration of capital impairment of the Commodity Credit Corporation will require general and special account expenditures of 830 million dollars through cancellation of the Corporation's notes, 91 million dollars less than in the current year.

As the result of the greatly reduced expenditures from general and special accounts to finance their programs, corporations in the fiscal year 1948 will no longer make net repayments to the Treasury on their borrowings, as in 1946 and 1947, but will borrow an estimated total of 922 million dollars. This change from financing by appropriations to borrowing from the Treasury is the reason for practically all of the increase in net expenditures from corporation accounts in 1948 over 1947 shown in the summary tables in part I.

SOURCES AND APPLICATION OF FUNDS

Most corporation programs involve a considerable turn-over of funds. The total volume of corporate activity, however, was larger during the war and immediate postwar years than it is likely to be in later years. In fact, the total volume of funds applied is estimated to decline in the fiscal year 1948 to 11,434 million dollars from a level of over 14,735 million dollars in 1946 and 1947. Apart from the changes in debt operations, this reflects a decline in the amount of commodities purchased, subsidies paid, and additions to fixed assets. Most subsidy programs have already been eliminated, and only 13 million dollars is expected to be spent in 1948. On the other hand, loans of Government corporations will expand in 1948—chiefly because of expansion in Reconstruction Finance Corporation loans for rural electrification, together with purchases of mortgages guaranteed by the Veterans' Administration and the Federal Housing Administration, and an increase in direct and guaranteed loans on agricultural commodities for price-support purposes.

In addition to the general expansion in loan activity in 1948, important changes will occur between various payments and receipts. New loans of 4,310 million dollars will exceed repayments on old loans by even more than in 1947. Purchases of commodities for price support or other longer term investment will be larger than sales of commodities, whereas the major part of the commodities purchased in earlier years was liquidated in 1946 and 1947. On the other hand, funds received by the sale of fixed assets, while declining, will exceed additions to fixed assets. In 1947, as the result of the veterans' re-use housing program, additions to fixed assets were much larger than receipts from sales.

SOURCES AND APPLICATION OF FUNDS				INCOME AND EXPENSES			
BY FISCAL YEARS				By fiscal years			
(In millions)				(In millions)			
	Actual, 1946	Estimate, 1947	Estimate, 1948		Actual, 1946	Estimate, 1947	Estimate, 1948
FUNDS APPLIED				INCOME			
To acquisition of assets:				Sales of commodities and supplies.....	\$2,099	\$1,799	\$965
To make loans.....	\$2,988	\$3,804	\$4,310	Rents.....	589	497	156
To purchase investments.....	147	31	49	Sales of services.....	68	78	76
To purchase commodities.....	2,408	1,845	1,128	Interest and dividends.....	134	146	206
To add to fixed assets.....	296	514	95	Insurance premiums.....	226	36	52
To acquire other assets.....	3	10	18	Gain on sale of agricultural commodities.....	92	16	*83
To operating costs:				Other income.....	181	58	31
To pay cost of commodities sold.....	2,177	1,767	928	Total income.....	3,390	2,630	1,403
To pay other operating expenses.....	628	614	492	EXPENSES			
To pay subsidies and contributions.....	1,889	245	13	Cost of commodities and supplies sold.....	2,116	1,770	910
To retirement of borrowings and capital:				Direct operating expenses.....	251	225	160
To retire outstanding obligations to U. S. Treasury.....	4,016	4,472	2,671	Interest expenses.....	132	114	125
To retire outstanding obligations to the public.....	812	1,326	1,302	Administrative expenses.....	90	96	97
To return capital and pay dividends.....	169	127	428	Subsidies and contributions.....	1,872	236	14
To increase working capital.....	23			Reutilization costs of housing.....	5	505	80
Total.....	14,656	14,735	11,434	Insurance losses and claims.....	23	43	41
FUNDS PROVIDED				Other losses and charge-offs.....	161	1,619	968
By realization of assets:				Other expenses.....	84	16	12
By repayment of loans.....	2,316	2,173	2,519	Total expenses.....	4,734	4,624	2,347
By sales of investments.....	293	296	207	Net loss* before adjustments.....	*1,344	*1,964	*944
By sales of commodities.....	3,690	2,227	1,634	Adjustments for reserves.....	*2,311	*1,193	593
By sales of fixed assets.....	24	352	123	Net loss* carried to surplus.....	*3,655	*3,187	*351
By operating income.....	2,847	2,404	1,546				
By borrowing and capital:							
By borrowing from the U. S. Treasury.....	3,549	4,274	3,593				
By borrowing from the public.....	712	1,413	1,229				
By new capital and paid-in surplus.....	705	335	10				
By appropriations.....	953	992	883				
By decrease in working capital.....		359	290				
Total.....	14,656	14,735	11,434				

* Includes cancellation of notes of Commodity Credit Corporation.

Important shifts are also anticipated in the financing of corporations. In 1946 there was a net repayment of borrowings by the corporations and credit agencies, accompanied by a net increase in Treasury capital subscriptions of 536 million dollars. By 1948, as indicated in the earlier discussion, corporations will borrow more than they will repay, most of this from the Treasury rather than the public. At the same time, they will return capital funds to the Treasury in the net amount of 418 million dollars. To a large extent, thus, corporations and credit agencies in 1948 will be retiring Treasury capital, but at the same time increasing their borrowings from the Treasury.

Besides the changes in borrowing and repayment of capital funds, corporations will be supplied with 883 million dollars of Treasury funds, through appropriation or cancellation of notes—109 million dollars less than in 1947.

INCOME AND EXPENSES

The consolidated income and expense statement reflects the transition from war to peacetime activities. With the diminishing scope of the corporation programs, total income will decline from 3,390 million dollars in the fiscal year 1946 to 1,403 million dollars in 1948. Total expenses will fall even more. As a result, the net loss for all corporation programs is estimated at 944 million dollars in the fiscal year 1948 before reserve adjustments, or less than half the net loss in the current year. After adjustments, the estimated net loss will be 351 million dollars in 1948, compared to 3,187 million dollars in 1947 and 3,655 million dollars in 1946.

The sharp decline in net loss since 1946 results primarily from the virtual elimination of subsidies and contributions, which amounted to 1,872 million dollars in that year. Losses and charge-offs, chiefly on sales and dispositions of war plants and preclusive buying operations, totaling 1,619 million dollars in the current fiscal year, will fall to 908 million dollars in 1948. Reutilization costs of housing transferred to the veterans' housing program will drop from the peak of 505 million dollars in the present year to 80 million dollars in 1948. Moreover, while net additions to reserves amounted to 2,311 million dollars in the fiscal year 1946 and are estimated at 1,193 million dollars in the current fiscal year—chiefly against defense plants and other war activities—in 1948 net withdrawals of 593 million from those reserves help to hold down net loss carried to surplus.

Sales of commodities and supplies (except agricultural commodities) will fall sharply to 965 million dollars in the fiscal year 1948; transactions with occupied countries are the largest remaining item. This compares with 910 million dollars in direct costs of commodities and supplies sold. The net gain on the sale of agricultural commodities in the fiscal year 1946, however, will be much lower this year, and in 1948 a net loss of 83 million dollars is forecast.

With the sale of defense plants and war housing, rentals will decline to 156 million dollars in the fiscal year 1948. Income from this source together with 76 million dollars from sales of power, transportation, and other services, however, will exceed by 72 million dollars direct operating expenses of these programs.

Interest and dividend income of 206 million dollars, largely from the expanded volume of loans, also will materially exceed interest expense of 125 million dollars on all corporation programs. This reflects in part the low interest rate currently charged by the Federal

Government on borrowing by corporations from the Treasury. Insurance premiums of 52 million dollars will exceed expected losses and claims of 41 million dollars. Administrative expenses of 97 million dollars will continue at approximately present levels.

FINANCIAL CONDITION

During the current fiscal year, the book value of assets of Government corporations will fall from 15,642 million dollars on June 30, 1946, to 11,843 million dollars on June 30, 1947. By June 30, 1948, it is expected to increase to 12,405 million dollars. The book value of land, structures, and equipment, on June 30, 1948, will fall to 3,223 million dollars, both through liquidation and establishment of valuation reserves, largely in the fiscal years 1946 and 1947. The decline in book value of commodities, supplies, and materials will continue at a slower rate as the result of further liquidation of strategic and critical materials, both by sale to the public and transfers to the military stock pile.

FINANCIAL CONDITION
As of June 30, 1946, 1947, and 1948
(In millions)

	Actual, 1946	Estimate, 1947	Estimate, 1948
ASSETS			
Loans receivable.....	\$3,474	\$5,077	\$6,825
Land, structures, and equipment.....	7,431	3,889	3,223
Commodities, supplies, and materials.....	1,400	777	536
Investments.....	811	699	657
Cash.....	857	694	703
Appropriated funds.....	352	230	182
Advances and accounts receivable.....	1,045	367	105
Other assets.....	72	110	114
Total assets.....	15,642	11,843	12,405
LIABILITIES AND CAPITAL			
Bonds, debentures, and notes payable....	12,275	12,923	12,923
Deferred and undistributed credits.....	2,093	181	103
Other liabilities.....	2,977	1,957	1,500
Total liabilities.....	17,345	14,161	14,526
Paid-in capital and surplus.....	5,201	7,798	8,568
Earned surplus (or deficit)*.....	*6,994	*10,116	*10,689
Total.....	15,642	11,843	12,405

*Deduct.

By contrast, outstanding loans of Government corporations will show a considerable increase during the fiscal year 1948. By June 30, 1948, loans receivable will be 6,825 million dollars as compared with 3,474 million dollars on June 30, 1946. This involves an expansion in loan activity for practically all economic groups served by corporations: home owners, agriculture, industry, and local and foreign governments. Outstanding loans to foreign governments and for foreign trade will increase by 705 million dollars in fiscal year 1948 to 2,872 million dollars at the end of the year. This increase in 1948 is not as large as the 1,200-million-dollar increase in the current fiscal year.

Investments will decline moderately to 657 million dollars on June 30, 1948. Over half of these are investments in United States Government securities, largely held by agricultural corporations. Preferred stocks and debentures of banks and trust companies held by the Reconstruction Finance Corporation will decline by 101 million dollars in the 2-year period.

The total liabilities and capital reflect the investment of the Government and private investors in securities of Government corporations, and the cumulative surplus or deficit from corporation activities. The volume of bonds, notes, and debentures payable will increase in 1948 to 12,923 million dollars. All but 565 million dollars is held by the Federal Government. The amount held by the public has been steadily declining.

In this summary statement, paid-in capital and surplus includes not only the original capital investment by the Treasury in Government corporations but also appropriations from the general fund of the Treasury for specific programs related to corporate activity, and appropriations to restore capital impairment, or cancellation of notes owned by the Treasury (which has the same effect as restoration of capital). Over the period from June 30, 1946, to June 30, 1948, the paid-in capital and surplus will increase from 5,201 million dollars to 8,568 million dollars. Paid-in capital and surplus is more than offset by the cumulative deficit which will amount to 10,689 million dollars on June 30, 1948, predominantly from the war activities of the Reconstruction Finance Corporation.

EXHIBIT A
WHOLLY OWNED GOVERNMENT CORPORATIONS
CONSOLIDATED STATEMENT OF SOURCES AND APPLICATION OF FUNDS
[Fiscal years ending June 30, 1946, 1947, and 1948]

	Actual, 1946	Estimate, 1947	Estimate, 1948
FUNDS APPLIED			
To acquisition of assets:			
Loans.			
Agricultural loans.....	\$1,303,466,487	\$2,046,949,900	\$2,636,279,700
Industrial loans.....	142,163,842	129,000,000	154,000,000
Loans to home owners.....	7,879,740	270,555,750	498,397,250
Loans to foreign governments and for foreign trade.....	557,630,183	1,291,515,000	904,802,400
Other loans.....	77,178,919	65,432,000	116,837,600
Purchase of agricultural commodities (price support and supply programs).....	\$2,088,319,171	\$3,803,422,650	\$4,310,316,950
Purchase of commodities for stock pile, fertilizer and strategic materials.....	2,315,586,913	1,727,979,588	893,547,500
Purchase, construction and improvement of fixed assets.....	92,225,834	116,407,332	233,801,536
Purchase, construction and improvement of fixed assets.....	296,416,018	514,367,142	95,036,580
Acquisition and rehabilitation of security on defaulted loans.....	3,622,512	10,291,000	17,440,900
Purchase of investments.....	147,564,651	21,113,600	48,976,700
Total acquisition of assets.....	4,943,534,479	6,193,581,312	5,599,120,166
To operating costs:			
Cost of commodities sold.....	2,177,446,547	1,767,086,435	928,438,610
Direct operating expenses.....	334,252,020	376,403,437	195,067,473
Interest expenses.....	131,622,596	114,067,961	124,922,580
Administrative expenses.....	96,901,513	104,247,558	106,100,332
Subsidies and contributions.....	1,889,498,243	235,125,500	13,125,500
Insurance indemnities and claims.....	22,639,944	42,532,000	40,221,000
Miscellaneous expenses.....	41,559,804	16,715,525	25,687,477
Total operating costs.....	4,983,900,667	2,616,178,116	1,433,292,542
To retirement of borrowings and capital and distribution of surplus:			
Retirement of borrowings from U. S. Treasury.....	4,015,884,697	4,471,835,497	2,671,110,453
Retirement of borrowings from public.....	811,049,374	1,326,508,959	1,302,194,000
Return of capital funds and distribution of surplus to U. S. Treasury.....	132,459,557	114,137,168	423,437,250
Lapsed appropriations and rescissions.....	36,541,444	12,968,699	4,905,019
Total retirement of borrowings and capital and distribution of surplus.....	4,995,935,072	5,925,450,323	4,401,046,722
To increase of working capital.....	23,237,740	-----	-----
Total funds applied.....	14,656,627,958	14,735,210,051	11,434,059,430
FUNDS PROVIDED			
By realization of assets:			
Repayment of principal of loans:			
Agricultural loans.....	1,592,052,323	1,613,129,796	1,974,914,000
Industrial loans.....	65,368,423	80,500,000	70,500,000
Loans to home owners.....	289,456,581	248,809,756	217,399,071
Loans to foreign governments and for foreign trade.....	76,176,238	92,400,000	199,800,000
Other loans.....	290,016,996	137,557,183	56,404,926
Sale of agricultural commodities (price support and supply program).....	2,316,070,561	2,172,396,735	2,519,017,997
Sale and disposition of fixed assets.....	3,928,013,064	2,045,978,533	796,627,000
Sale and collection of investments.....	250,839,029	332,081,063	122,569,291
Sale of security acquired on defaulted loans.....	263,153,715	265,816,035	206,512,140
Recovery on materials transferred to U. S. Treasury and sale of other assets.....	19,329,681	6,377,227	17,793,600
Total realization of assets.....	5,919,684,704	5,016,639,965	3,882,856,566
By income:			
Sale of commodities.....	2,239,673,324	1,853,021,839	915,079,900
Sale of services and rents.....	385,108,048	363,520,034	291,955,365
Interest and dividends.....	139,370,929	146,440,560	205,744,506
Insurance premiums.....	15,366,887	35,645,000	51,660,000
Miscellaneous income.....	67,884,201	15,126,451	21,251,284
Total income.....	2,847,403,389	2,403,753,904	1,545,680,995
By borrowings, capital and surplus subscriptions and appropriations:			
Borrowings from U. S. Treasury.....	3,519,200,000	4,233,982,103	3,593,251,112
Borrowings from public.....	711,285,337	1,412,883,100	1,238,876,000
Capital and surplus subscriptions by U. S. Treasury.....	704,550,000	335,332,000	10,000,000
Appropriations from general fund.....	449,582,142	60,336,287	52,802,500
Transfers of appropriations by other Government agencies.....	504,077,264	10,850,996	-----
Cancellation of notes of Commodity Credit Corporation.....	-----	921,456,561	830,380,811
Grants and contributions.....	645,122	535,496	316,338
Total borrowings, capital and surplus subscriptions and appropriations.....	5,880,539,865	6,975,576,443	5,725,626,761
By decrease in working capital.....	-----	339,239,739	279,885,108
Total funds provided.....	14,656,627,958	14,735,210,051	11,434,059,430

EXHIBIT B
WHOLLY OWNED GOVERNMENT CORPORATIONS
CONSOLIDATED STATEMENT OF INCOME AND EXPENSES

[Fiscal years ending June 30, 1946, 1947, and 1948]

	Actual, 1946	Estimate, 1947	Estimate, 1948
Income:			
Sales of commodities and supplies:			
Strategic metals and supplies.....	\$1,559,902,648	\$725,215,778	\$246,063,600
Rubber.....	433,829,121	503,694,940	217,772,800
Commodities from and to occupied countries.....	2,209,208	484,000,000	425,909,000
Other commodities and supplies.....	103,012,553	86,301,708	75,499,800
	\$2,098,953,530	\$1,799,212,426	\$965,245,200
Rents:			
Public housing projects.....	117,252,419	122,735,927	95,187,885
Defense plants, rents and operating income.....	471,484,191	374,147,473	60,890,500
Other rents.....	310,329	394,700	295,200
	589,046,939	497,278,100	156,373,055
Sales of services (electric power, transportation, and miscellaneous services).....	68,459,954	78,040,216	75,644,58*
Interest and dividends.....	131,439,739	146,440,097	205,744,045
Insurance premiums:			
Crop insurance.....	9,247,983	28,362,000	43,570,000
Savings and loan insurance.....	6,389,352	7,283,000	8,900,000
War damage insurance.....	210,173,000	-----	-----
	225,810,335	35,645,000	51,690,000
Gain on sale of agricultural commodities.....	92,465,973	15,969,300	*8,095,000
Miscellaneous income.....	181,082,281	57,559,553	31,424,802
Total income.....	3,390,258,742	2,630,144,692	1,402,966,772
Expenses: •			
Cost of commodities and supplies sold:			
Strategic metals and supplies.....	1,570,005,787	732,165,193	249,486,369
Rubber.....	451,383,266	470,734,476	166,458,000
Commodities from and to occupied countries.....	2,209,208	484,000,000	425,909,000
Other commodities and supplies.....	93,358,542	82,941,766	67,916,640
	2,116,956,803	1,709,841,435	909,770,009
Direct operating expenses:			
Public housing projects.....	56,365,092	54,156,337	38,322,356
Defense plants and procurement programs.....	132,166,928	97,956,101	49,118,957
Other (electric power, transportation, etc.).....	62,786,709	72,521,479	72,806,707
	251,318,729	224,633,917	169,338,020
Interest expenses.....	131,519,596	114,067,963	124,922,581
Administrative expenses.....	96,368,246	96,467,558	96,770,332
Subsidies and contributions.....	1,871,737,881	236,390,000	13,560,000
Rentilization costs of housing transferred under veterans' housing program.....	4,737,987	504,858,442	80,218,226
Insurance losses and claims:			
Crop insurance.....	22,600,907	41,492,000	39,211,000
Other.....	7,267	1,451,700	1,632,400
	22,608,174	42,943,700	41,143,400
Miscellaneous expenses.....	83,871,685	15,597,937	11,571,513
Losses and charge-offs:			
Loss on sale and transfer of public housing projects.....	5,376,537	150,742,785	158,969,449
Loss on sale and disposition of war plants and other property.....	77,181,304	1,177,743,304	717,730,783
Loans and other receivables charged off.....	2,743,170	37,974,830	11,950,591
Other losses, including loss on preclusive operations.....	75,960,128	292,327,841	19,824,687
	161,261,139	1,618,785,780	908,455,510
Total expenses.....	4,734,380,240	4,629,389,732	2,346,779,591
Net income (or loss*) before adjustment of reserves.....	*1,344,121,498	*1,968,445,040	*943,782,819
Adjustment of reserves for losses:			
Reserve for losses on wartime activities (primarily defense plants).....	*2,348,106,556	*1,310,696,100	590,446,750
Reserve for losses on loans and other receivables.....	31,189,015	*10,878,857	*8,266,780
Reserve for other losses.....	5,926,521	128,185,016	10,231,550
	*2,310,991,320	*1,199,389,941	592,411,541
Net income (or loss*) for the year.....	*3,655,112,818	*3,186,834,981	*351,371,278

ANALYSIS OF UNRESERVED SURPLUS (OR DEFICIT)*

Balance at beginning of year.....	*\$3,297,338,248	*\$6,984,484,517	*\$10,208,207,135
Net income (or loss*) for the year (above).....	*3,655,112,818	*3,186,834,981	*351,371,278
Adjustment of reserve for contingencies.....	*10,461,000	*11,426,692	*12,216,200
Dividends paid to U. S. Treasury.....	*21,572,451	*25,460,945	*221,873,000
Balance at end of fiscal year.....	*6,984,484,517	*10,208,207,135	*10,793,667,613

*Deduct.

EXHIBIT C
WHOLLY OWNED GOVERNMENT CORPORATIONS
CONSOLIDATED STATEMENT OF FINANCIAL CONDITION

[As of June 30, 1945, 1946, 1947, and 1948]

	Actual, 1945	Actual, 1946	Estimate, 1947	Estimate, 1948
ASSETS				
Loans receivable:				
Loans to aid home owners.....	\$1,313,735,032	\$1,044,470,620	\$1,077,716,836	\$1,462,249,425
Loans to aid agriculture.....	1,002,582,746	585,346,385	780,196,231	1,006,622,231
Loans to aid industry.....	271,451,000	337,665,000	404,780,000	504,300,000
Loans to foreign governments and for foreign trade.....	486,155,565	967,603,303	2,166,703,515	2,871,703,303
Loans to local governments and public bodies.....	128,497,000	115,665,000	134,363,000	174,807,000
Loans to aid financial institutions.....	59,771,000	44,953,000	15,819,000	16,493,000
Loans to other Federal agencies.....	340,694,640	403,593,994	619,594,000	906,594,000
Other loans.....	302,525,533	86,381,937	8,236,643	24,898,690
Reserve for losses.....	*137,853,535	*111,480,909	*130,795,719	*142,674,229
Net loans receivable.....	3,767,558,981	3,474,198,330	5,076,613,506	6,824,993,420
Land, structures, and equipment:				
Defense plants, equipment, and facilities.....	6,773,291,409	6,163,030,290	4,798,231,073	3,995,631,405
Rubber plants and equipment.....	16,745,636	702,351,117	531,255,000	509,051,000
Public housing projects.....	1,838,602,896	1,909,514,232	1,509,135,818	1,102,930,087
Dams for power, navigation, and flood control.....	606,602,535	621,698,245	629,164,000	634,546,000
Electric generating plants and equipment.....	128,370,972	133,056,164	144,275,800	160,493,800
Leasehold improvements on housing projects.....	89,949,168	89,656,910	89,656,910	90,722,360
Steamships, railroads, barges, docks, piers, and appurtenances.....	59,729,817	60,376,901	62,612,566	64,829,731
Other plants and equipment.....	81,496,011	100,363,723*	98,017,721	101,987,143
Construction in progress.....	29,790,028	29,911,702	39,546,933	* 80,656,433
Reserve for valuation, amortization, and depreciation.....	*145,666,221	*2,371,493,027	*4,013,283,181	*3,497,582,044
Net, land, structures, and equipment.....	9,478,912,251	7,431,466,257	3,888,612,690	3,223,265,915
Commodities, supplies, and materials:				
Agricultural commodities held for sale.....	1,190,521,388	651,355,537	274,203,500	359,132,500
Strategic materials and other commodities held for sale or stock pile.....	982,471,783	861,210,778	530,186,055	177,530,985
Materials and supplies held for use.....	100,820,144	45,311,771	41,668,003	41,753,464
Reserve for valuation.....	*65,437,222	*158,331,926	*69,206,356	*42,624,157
Net, commodities, supplies, and materials.....	2,208,376,093	1,399,546,160	776,851,202	535,894,712
Cash.....				
Appropriated funds (exhibit D).....	291,973,087	856,861,579	694,460,182	703,099,508
	258,987,566	551,558,661	230,113,469	181,531,087
Investments:				
U. S. Government securities.....	383,463,421	374,210,363	320,822,870	345,813,908
Preferred stocks and debentures of banks and trust companies.....	258,935,923	201,196,158	156,196,159	100,000,159
Stocks and bonds of agricultural organizations.....	55,847,685	48,068,116	42,726,415	38,067,415
Stocks of savings and loan associations.....	26,232,950	17,984,250	11,984,250	5,984,250
Capital stock of other Government agencies.....	124,509,900	123,651,200	123,008,527	122,608,327
Other investments.....	215,044,797	184,448,251	71,581,537	66,934,556
Reserve for losses.....	*133,660,478	*138,288,245	*27,034,000	*22,000,000
Net investments.....	930,374,198	811,270,092	699,285,578	657,408,615
Accounts and notes receivable.....				
Accrued assets.....	706,244,863	754,666,969	262,727,030	72,142,141
Advances to contractors and agents.....	49,668,113	80,781,289	54,053,673	70,752,617
	709,882,897	209,110,035	50,122,014	22,165,430
Acquired security and collateral.....				
Reserve for losses.....	9,530,670	3,201,923	8,931,604	18,231,204
	*1,483,408	*611,557	*1,919,115	*4,024,715
Net acquired security and collateral.....	8,047,262	2,590,366	7,012,489	14,206,489
Deferred and undistributed debits.....				
Other assets.....	64,065,904	26,939,760	84,940,601	88,789,303
	36,762,547	43,305,293	18,384,777	11,024,277
Total assets.....	18,510,534,362	15,642,294,791	11,843,177,211	12,405,273,514

* Deduct

EXHIBIT C--Continued
WHOLLY OWNED GOVERNMENT CORPORATIONS--Continued
CONSOLIDATED STATEMENT OF FINANCIAL CONDITION--Continued

	Actual, 1945	Actual, 1946	Estimate, 1947	Estimate, 1948
LIABILITIES				
Bonds, debentures, and notes payable:				
Held by U. S. Treasury	\$12,184,978,324	\$11,672,135,927	\$11,436,282,534	\$12,358,423,192
Held by other Government agencies	209,302	269,362	209,300	2,208,925
Held by public	732,532,825	602,983,569	586,683,625	562,312,000
Total bonds, debentures, and notes payable	12,917,720,451	12,374,729,138	12,623,175,459	12,922,944,117
Accounts payable	1,069,478,166	704,480,458	231,319,411	144,561,904
Accrued liabilities:				
Accrued interest payable	61,948,665	95,614,914	60,517,636	52,728,589
Other accrued liabilities	151,340,362	207,657,979	17,984,724	11,665,124
Total accrued liabilities	213,289,027	303,272,893	78,502,360	64,393,713
Trust and deposit liabilities	445,826,786	1,536,373,150	1,092,730,091	672,875,741
Deferred and undistributed credits:				
Defense plant program	1,749,040,774	1,718,635,994		
Other deferred and undistributed credits	658,589,178	374,367,813	180,516,836	103,501,045
Total deferred and undistributed credits	2,407,629,952	2,093,003,807	180,516,836	103,501,045
Other liabilities:				
Liability on loans guaranteed	346,976,273	140,185,997	443,854,581	602,223,481
Other liabilities	2,351,809	57,557,627	77,184,649	2,769,949
Total other liabilities	349,328,082	197,743,624	521,039,230	604,993,430
Operating reserves	246,190,505	235,295,066	33,236,721	12,617,497
Total liabilities	17,589,462,969	17,344,898,136	14,160,520,108	14,525,881,447
CAPITAL				
Paid-in capital:				
Capital stock	965,101,030	1,612,051,030	1,891,152,030	1,886,362,030
Paid-in surplus:				
Expended appropriations	2,419,289,825	2,637,982,437	3,121,545,394	3,296,345,079
Unexpended appropriations	258,987,566	551,560,198	230,113,469	181,531,087
Appropriations for restoration of capital	421,937,161	400,715,405	400,715,405	400,715,405
Cancellation of notes by U. S. Treasury (Commodity Credit Corporation)			921,456,561	1,751,837,372
Other paid-in surplus	313,996,542	330,918,670	1,715,027,867	1,715,738,667
Amount returned to U. S. Treasury	*231,073,656	*332,298,740	*481,525,366	*634,064,438
Net paid-in surplus	3,183,137,438	3,588,877,970	5,907,333,330	6,682,162,572
Total paid-in capital	4,148,238,468	5,200,929,000	7,798,485,360	8,568,464,602
Earned surplus (or deficit)*:				
Reserve for contingencies	70,491,173	80,952,172	92,378,878	104,595,078
Unreserved surplus (or deficit)	*3,297,338,248	*6,984,484,517	*10,208,207,135	*10,793,667,613
Net earned surplus (or deficit)*	*3,226,847,075	*6,903,532,345	*10,115,828,257	*10,689,072,535
Total capital (or deficit)*	921,391,363	*1,702,603,345	*2,317,342,897	*2,120,607,933
Total liabilities and capital	18,510,854,362	15,642,294,791	11,843,177,211	12,405,273,514

*Deduct.

EXHIBIT D
WHOLLY OWNED GOVERNMENT CORPORATIONS
CONSOLIDATED STATUS OF APPROPRIATIONS
[Fiscal years ending June 30, 1946, 1947, and 1948]

	Actual, 1946	Estimate, 1947	Estimate, 1948
Unexpended balance at beginning of year	\$258,987,566	\$551,558,661	\$230,113,469
Add:			
Appropriations from general fund.....	25,552,900	53,996,000	44,687,500
Appropriation receipts.....	5,184,676	146,024,292	151,852,848
Appropriation reimbursements.....	150,771,041	60,148,000	60,592,000
Transfers in.....	426,426,339	11,483,336	912,522
Total.....	866,923,122	825,210,289	488,158,339
Deduct:			
Expended appropriations.....	260,785,854	561,063,725	284,968,253
Transfers out.....	17,833,795	20,430,211	14,656,222
Lapses and rescissions.....	36,744,812	13,662,884	7,062,777
Total.....	315,364,461	595,096,820	306,627,252
Unexpended balance at end of year (exhibit C)	551,558,661	230,113,469	181,531,087

PART IV
SPECIAL ANALYSES AND TABLES

Functional Classification
Federal Activities in Public Works
The War Program
Explanation of the Estimates of Receipts

INTRODUCTION TO PART IV

Part IV of the Budget presents the four special articles separately listed and discussed below. The article entitled, "The Government's Budget and the Nation's Budget" which appeared in the 1947 Budget has been transferred this year to the Economic Report of the President. The table summarizing the Federal Government program, as reflected by payments to and receipts from the public, appears in part I of this Budget as table 18.

FUNCTIONAL CLASSIFICATION

The first article in part IV describes the new functional classification of expenditures and appropriations which is used for the first time in this Budget.

FEDERAL ACTIVITIES IN PUBLIC WORKS

This section covers Federal outlays for public works planning and construction, including grants and loans to State and local public bodies 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, are

shown on a gross basis in the tables and adjusted to a net basis in the totals.

Items are shown at the appropriation level, except in a few instances where construction forms a substantial portion of an appropriation which is not generally public works in character. Where appropriations contain both maintenance and new construction, maintenance has not been excluded.

THE WAR PROGRAM

This article describes various aspects of the war and defense program. Table A shows the status of the cumulative authorized war and national defense program from July 1, 1940, through June 30, 1947, for selected periods. Table B shows semiannual war expenditures, classified by agency, on the daily Treasury statement basis. Table C compares national defense expenditures for the fiscal years 1946 and 1947 with those under the more extensive prior national defense category.

EXPLANATION OF THE ESTIMATES OF RECEIPTS

This statement, explaining the estimates of general and special account receipts has been prepared by the Treasury Department.

FUNCTIONAL CLASSIFICATION

As a means of improving the budgetary data respecting the programs of the Federal Government, a revised functional classification of expenditures and appropriations is introduced in this Budget. By grouping together items which are functionally related, regardless of the agency which is responsible, this type of classification provides for the Congress and the public a useful summary of what the Government is doing, or expects to do, and, in general, focuses upon the ultimate purpose which the Government programs are designed to serve.

The new system of categories is the framework for discussion of specific programs in the Budget Message. A brief table for each function is included in the Message. These tables are consistent with the comprehensive functional data in the résumé, table 1 (expenditures) and table 2 (appropriations). They are supported by greater detail in the other tables in part I of the Budget. Historical perspective is afforded by a 10-year comparison on the new basis in appendix 6.

CHANGES INTRODUCED

The overhauling of the basic classification for expenditures and appropriations comes at a time when some change was required in any case because the cessation of hostilities dictated a shift of many activities from "National defense" to peacetime functions. Accordingly, the new category "National defense" is narrower than the old "National defense."

The new classification provides, for the first time, separate summaries of various major programs of Government—"Housing and community facilities," "Education and general research," "Natural resources," "Transportation and communication," "Finance, commerce, and industry," and "Labor." In addition, many new subcategories provide summaries of selected segments of these and other general fields.

"Public works" no longer appears as a separate category in the functional classification. Instead, public works are distributed among the functions which they serve. A special analysis in part IV cuts across functional lines and brings together all Federal public works.

Identification of more program areas reduces the category "General government" which now is limited, with a few exceptions, to activities and expenditures which cannot be allocated among the more specific functions but relate to the Government as a whole.

The former classification, although primarily functional, suffered from inclusion of some items which more properly belong in a classification by organization units, and others—particularly public works—which more properly belong in a classification which distinguishes between outlays for capital and for current operation. The new classification goes a long way toward securing an inclusive total for each designated function.

LIMITATIONS OF NEW CLASSIFICATION

Strictly accurate totals for each function are still not possible for two reasons:

(1) The new classification treats each appropriation as a unit. Since the expenditures and appropriations must add to a grand total, each appropriation may be classified only once; and at the risk of being somewhat arbitrary, it must be classified according to its predominant char-

acteristics. Thus, the appropriation "Forest roads and trails" (Agriculture) has been classified under "Provision of highways," and not under "Conservation and development of forest resources" where it might also belong. Similarly, expenditures for veterans' hospitals have been included under "Veterans' services and benefits" although they might have been classified as "Promotion of public health." To secure a comprehensive total for a concept such as education, veterans, or health, for example, it would be necessary to provide a special tabulation counting more than once some appropriations which might be equally relevant to more than one subject.

(2) Because the new classification treats an appropriation as the smallest unit to be classified, some error is introduced in those cases where a single appropriation item relates to more than one functional category. The appropriation item is the unit used by the Congress in authorizing appropriations. In any one year, there are some 2,000 appropriations for which separate accounts are kept by the agencies. Some are general and comprehensive; others are narrow and quite specific. In most cases an appropriation item falls naturally into a single functional category, but there are many exceptions. Except in the case of certain transfers between agencies, no attempt has been made at this time to split any appropriation item between functions, because this would require extensive accounting and procedural refinements. The resulting error probably is not great, but studies are in progress to measure its magnitude and, if it is significant, to improve the analysis in later years.

No single system of classification will ever provide all the answers for a complicated set of figures such as those in the Budget of the United States. The objective should be to have several cross-cutting classifications, each developed on a logical basis. Thus part I of this Budget includes summary and detailed tables showing a classification of expenditures and appropriations by agencies of the Government and by type of account. Other tables utilize the new functional classification which cuts across the classification by agencies. Part II of the Budget includes many obligation schedules presenting data classified on the basis of objects of expenditure.

It would also be useful to present a classification by character (distinguishing current from capital expenses). The special tabulation of public works in part IV is a step toward introducing a character classification into the reporting system.

In order to assist the reader to know how each individual appropriation is classified, table 10—which is arranged by agency—shows the code number according to function. The general outline of the functional classification with code numbers is as follows:

FUNCTION AND SUBFUNCTION

Code

050. NATIONAL DEFENSE

- 051. Military defense
- 052. Naval defense
- 053. Activities supporting defense

100. VETERANS' SERVICES AND BENEFITS

- 101. Veterans' pensions
- 102. Veterans' insurance
- 103. Veterans' readjustment benefits
- 104. Veterans' hospitals, other services, and administrative costs

Code	
150.	INTERNATIONAL AFFAIRS AND FINANCE
151.	Foreign relations
152.	Foreign relief
153.	International reconstruction, development, and monetary stabilization
154.	Membership in various international organizations
155.	Philippine war damage and rehabilitation
200.	SOCIAL WELFARE, HEALTH, AND SECURITY
201.	Retirement and dependents' insurance
202.	Unemployment and accident compensation
203.	Assistance to aged and other special groups
204.	Work relief and direct relief
205.	Social security administration
206.	Promotion of public health
207.	Crime control and correction
208.	Community-welfare services
250.	HOUSING AND COMMUNITY FACILITIES
251.	Public housing programs
252.	Aids to private housing
253.	Other housing services and administration
254.	Provision of community facilities
300.	EDUCATION AND GENERAL RESEARCH
301.	Promotion of education
302.	Educational aid to special groups
303.	Library and museum services
304.	General-purpose research
350.	AGRICULTURE AND AGRICULTURAL RESOURCES
351.	Development and improvement of agriculture, excepting financial aids and conservation
352.	Loan and investment programs to aid agriculture
353.	Other financial aids
354.	Conservation and development of agricultural land and water resources
400.	NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL
401.	Conservation and development of land and water resources not primarily agricultural
402.	Conservation and development of forest resources
403.	Conservation and development of mineral resources
404.	Conservation and development of fish and wildlife
405.	Recreational use of natural resources
406.	Development and control of atomic energy
409.	General resource surveys
450.	TRANSPORTATION AND COMMUNICATION
451.	Promotion of the merchant marine
452.	Provision of navigation aids and facilities
453.	Provision of highways
454.	Provision of aviation, including provision of airways and airports
455.	Regulation of transportation
456.	Other services to transportation
457.	Postal service (from general fund)
458.	Regulation of communication
459.	Other services to communication
500.	FINANCE, COMMERCE, AND INDUSTRY
501.	Control of money supply and private finance
502.	Loans and investments to aid private financial institutions
503.	Promotion or regulation of trade and industry
504.	Business loans and guarantees
505.	War damage insurance.
550.	LABOR
551.	Mediation and regulation of employment conditions
552.	Training and placement of workers
553.	Labor information, statistics, and general administration
600.	GENERAL GOVERNMENT
601.	Legislative functions
602.	Judicial functions
603.	Executive direction and management
604.	Federal financial management
605.	Government payment toward civilian employees' general retirement system
610.	Other general government
650.	INTEREST ON THE PUBLIC DEBT
700.	REFUNDS OF RECEIPTS

The listing of subfunctions under main headings gives a general view of the various categories. The following comparison of the expenditures for 1946 under the old and the new functional classifications affords a measure of the extent of the rearrangement. The figures for the new classification include an adjustment to the daily Treasury statement, whereas for the old classification this adjustment has been distributed among the categories.

Comparison of 1946 Budget expenditures under old and new functional classifications

		(In millions)		
		1946—Old classification	1946—New classification	
National defense.....	\$48,870	National defense.....	\$45,012	
Veterans' pensions and benefits.....	4,226	Veterans' services and benefits.....	4,414	
International finance..	623	International affairs and finance.....	1,464	
Social security, relief, and retirement.....	1,082	Social welfare, health and security.....	1,113	
		Housing and community facilities.....	—180	
		Education and general research.....	88	
Aids to agriculture....	884	Agriculture and agricultural resources....	752	
		Natural resources not primarily agricultural.....	257	
		Transportation and communication.....	824	
		Finance, commerce, and industry.....	30	
		Labor.....	104	
General public works program.....	386	General government..	972	
General government..	1,308	Interest on the public debt.....	4,748	
Other activities (corporations).....	—1,422	Refunds of receipts....	3,119	
Interest on the public debt.....	4,722	Adjustment to the Treasury statement..	997	
Refunds.....	3,035			
Total.....	<u>63,714</u>	Total.....	<u>63,714</u>	

NATIONAL DEFENSE

The new "National defense" category represents 45,012 million dollars compared with 48,870 million dollars in the old "National defense." The new category is limited to activities which are properly defense in peacetime. Some aftermath-of-war activities continue in the new category, especially for terminal leave pay, for example. But as far as possible, continuing and regular activities are shown with the peacetime activities to which they belong. Thus, the construction activities of the Maritime Commission are now included with "Promotion of the merchant marine," UNRRA with "Foreign relief," training for nurses with "Promotion of public health," FBI with "Crime control and correction," defense housing with "Public housing programs," defense public works with "Provision of community facilities," Office of Scientific Research and Development with "General-purpose research," supply and distribution of farm labor with "Development and improvement of agriculture," OPA with "Promotion or regulation of trade and industry," disposal of surplus property with "Other general government." The special analysis of the war program in part IV shows the distribution of what were formerly national defense items among the categories of the new functional classification and thus provides a bridge between the old and new "National defense."

VETERANS' SERVICES AND BENEFITS

The new "Veterans' services and benefits" category is larger than the old "Veterans' pensions and benefits" largely because public works for veterans' use—hospitals and other veterans' facilities—now appear along with other expenditures for veterans.

INTERNATIONAL AFFAIRS AND FINANCE

The new "International affairs and finance" classification is larger than the old "International finance" for the obvious reason that to the previous international lending program have been added the regular activities of the State Department, together with international activities of other agencies which are separately identified in the appropriations. Furthermore, activities previously classified as "National defense"—principally UNRRA and Philippine rehabilitation—have been added.

SOCIAL WELFARE, HEALTH, AND SECURITY

The new "Social welfare, health, and security" classification is larger than the old "Social security, relief and retirement." While social security grants are included in both categories, social security administration has been transferred from the old "General government" for inclusion in the new "Social welfare, health, and security." The Government payment toward the Federal civilian employees' general retirement system is shifted to "General government," since it is a part of the overhead expenses of the Government. (In discussing trust accounts, however, the Federal employees' retirement funds are included in "Social welfare, health, and security," since they are similar in purpose to the social-insurance programs.) A number of items formerly in "National defense"—such as training for nurses and the emergency maternal and child-welfare program—now appear in "Social welfare, health, and security." Three new sub-functions have been added. These are "Promotion of public health" and "Crime control and correction," both of which were formerly in "General government," and "Community-welfare services," which was largely in "National defense."

HOUSING AND COMMUNITY FACILITIES

"Housing and community facilities" is a new category. The components were previously largely in "General government," "Other activities (corporations)," and "National defense." In addition, large estimated outlays in 1947 and smaller amounts in 1946 for veterans' re-use housing were formerly classified under "General public works program." The category does not include such related programs as the home loan guarantee program of the Veterans' Administration, and rent controls and other activities of the Office of Temporary Controls and its predecessors. In 1946, the war housing expenditures are net of large receipts, but in later years they are on a gross basis.

EDUCATION AND GENERAL RESEARCH

"Education and general research" is a new category which did not appear separately in the old classification. The components were in "National defense" and "General government." This new category does not, however, include veterans' education benefits, nor does it include research programs which are specifically related to other functional categories. For example, the large research and development expenditures made by the War and Navy Departments and by the Atomic Energy Commission are

in other categories although they comprise much research of a basic character.

AGRICULTURE AND AGRICULTURAL RESOURCES

The new "Agriculture and agricultural resources" classification is substantially larger than the old "Aids to agriculture," because the old category was limited in the main to financial-aid programs in general and special accounts. It did not include transactions in checking accounts of agricultural corporations, which include food subsidies, loans by the Reconstruction Finance Corporation to the Rural Electrification Administration, and other loan and investment programs. The administrative and service programs of the Department of Agriculture were largely in "General government," while extensive activities designed to facilitate the war program including RFC food subsidies were in "National defense." In addition, some activities formerly classified as "General public works" are in the new category.

NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL

"Natural resources not primarily agricultural" is a new group which did not show up separately in the earlier classification. The largest part of the total was in "General public works," with a substantial amount in "General government" and some in "National defense."

TRANSPORTATION AND COMMUNICATION

"Transportation and communication" is another new category of which by far the largest part was the construction fund of the Maritime Commission, previously "National defense." "General public works" and "General government" also included many of the items now in this function.

FINANCE, COMMERCE, AND INDUSTRY

"Finance, commerce, and industry" is also new. During the war the greater part of this category was for salaries and expenses of war agencies and national defense loans, formerly classified as "National defense." Some items were in "General government" and "Other activities (corporations)."

LABOR

"Labor" likewise is a new category. Most of the items were formerly in "National defense," and some in "General government."

GENERAL GOVERNMENT

Except for inclusion of net expenditures of corporations the new "General government" category is much narrower than the old—on the basis of 1946 expenditures, 972 million dollars compared with 1,308 million dollars. In the new form, it includes: (1) legislative and judicial functions and executive management and direction; (2) the Government payment toward the Federal civilian employees' general retirement system; (3) other services covered by appropriations which relate to more than one function; and (4) a few special programs necessitated by the war, for example, disposal of surplus property, which do not logically belong in any other category and are essentially general-purpose responsibilities of the Government.

Formal establishment of the new functional classification for the information of the agencies and others interested in Government reporting under the relevant sections of Executive Order 8512 will be made in the near future.

FEDERAL ACTIVITIES IN PUBLIC WORKS

INTRODUCTION

Consistent with the new functional classification upon which the Budget is presented this year, public works activities are classified along with other governmental activities under the functions which they serve. They are brought together in this section to show in detail the volume and character of Federal public works activities.

Federal public works provide the structures and facilities which enable the Federal Government to carry out its many and varied responsibilities. Prior to the First World War, construction activities were limited largely to public buildings for Government administration, Army and Navy facilities, and river and harbor improvements. Since that time there has been a steady expansion until today Federal participation in public works extends to such fields as the conservation and development of natural resources, the promotion of transportation, the provision of facilities for the public health and welfare, aids to housing, as well as military and naval facilities, and public buildings for administrative purposes. This participation includes both construction undertaken directly by the Federal Government and Federal financial participation through grants and loans to public and quasi-public bodies for construction.

The provision of public works is thus not an end in itself, but is a means of making possible the fulfillment of Federal responsibilities in the various programs. The significant characteristic of public works is that they provide capital assets from which benefits are derived over a long period of time. Public works construction therefore calls for careful scheduling over a period of years.

The coverage of this section is broader than that of the "General Public Works Program" used in previous Budgets and in the August 1946 Budget Review. With few exceptions, it is comparable to the corresponding special analysis on Federal Activities in Public Works presented in part III of the 1947 Budget document.

TOTAL FEDERAL PUBLIC WORKS AND CONSTRUCTION

In the fiscal year 1948, Federal public works and construction continue the postwar trends established in fiscal year 1947. Expenditures for civil works construction are estimated to increase over those in fiscal year 1947, whereas expenditures for military and naval construction show a decline. The rates of change in 1948, however, will not be as sharp as the rates of change from 1946 to 1947.

Type	Expenditures by fiscal years [in millions]		
	Actual, 1946	Estimate, 1947	Estimate, 1948
Military and naval construction	\$1,224	\$664	\$496
Civil public works (including loans and grants)	643	1,702	2,093
Total	1,867	2,366	2,589

¹ Comparable expenditures under the "General public works" classification used in the midyear Budget Review (August 1946) are 1,135 million dollars.

CIVIL PUBLIC WORKS

The upward trend in expenditures for civil public works reflects the widespread resumption of public works construction shortly after VJ-day, and the initiation of some new construction programs authorized by the Seventy-ninth Congress. In the last complete war year—fiscal year 1945—civil works expenditures were at a low level of 300 million dollars. Even after wartime controls were relaxed, construction activity was retarded in fiscal 1946 below the level contemplated because of high costs and shortage of materials and equipment.

In the spring of 1946, the potential competitive effect of a large increase in postwar construction—both publicly and privately financed—on the home construction industry was recognized. To divert scarce building material from less essential construction to the veterans' emergency housing program, an order was issued by the Civilian Production Administration forbidding any new construction and repair work, either public or private, unless approved by the Civilian Production Administration or the Housing Expediter. This order exempted most types of federally financed construction, since these did not compete directly with housing for materials.

As demand for construction labor and materials increased, it was necessary to restrict nearly all types of Federal construction. In his midyear Budget Review, the President announced a public works postponement policy which, together with revisions in estimates as a result of congressional action, was estimated to result in a reduction of 1947 expenditures for general public works from the 1,600 million dollars estimated in last year's Budget to 900 million dollars.

To effectuate this policy, he placed expenditure limitations on the civil works program of the Corps of Engineers and the construction activities of the Bureau of Reclamation, and subsequently on most of the remaining public works programs. In addition, the Office of War Mobilization and Reconversion issued Directive 128 on August 5, which provided for a moratorium on the starting of practically all new Federal public works and established a procedure for review and approval of such projects prior to their starting between October 1, 1946, and April 1, 1947. By means of this directive, it will be possible to limit the volume of work started prior to April 1, 1947, to that urgently required.

A more complete review of the programs of the Corps of Engineers and the Bureau of Reclamation indicated the necessity for raising the expenditure limitations for these two agencies to avoid cancellation of existing contracts and to allow for construction progress on projects under way at an efficient and economic rate. As a result of these increases, and revisions subsequently made in estimates of expenditures for programs not under expenditure control, the estimated expenditure in fiscal year 1947 for Federal public works under the "General public works program" category carried in the midyear Budget Review was increased to 1,135 million dollars.

In addition to the programs making up the 1,135 million dollars, there is included in table 1 below 567 million dollars for items not previously shown as public works,

making a total for fiscal year 1947 of 1,702 million dollars. The additional 567 million dollars is primarily for housing and civil works financed with national defense funds. The 1947 expenditures are essentially as low as possible consistent with meeting contract commitments. This rather high level for 1947 sets, for the fiscal year 1948, a base which is relatively fixed by existing firm commitments and congressional authorizations establishing rates of expenditure.

SIZE AND CHARACTER OF THE 1948 PROGRAM

Federal civil works expenditures are estimated to reach 2,093 million dollars in fiscal year 1948 as compared with the 1,702 million dollars in fiscal year 1947 described above. Although relatively large, the program is limited in the field of direct-Federal construction largely to continuation of work on projects already appropriated for in previous years. No new major developmental projects are recommended. Construction of additional veterans' hospitals is recommended, along with other activities where both the need was demonstrated to be great and the construction period is relatively short. In the field of Federal loans and grants to non-Federal agencies for construction, the expenditures are based on commitments already made or on the rate of progress established in the authorizing legislation.

This upward trend is due to continue, and it is inevitable that expenditures will be even higher in fiscal year 1949 than in 1948, unless action is taken to change the rate of commitments now authorized for these programs.

TABLE 1.—Expenditures for civil public works—General and special accounts and corporation accounts

[Fiscal years. In millions]

Agency	Expenditures		
	Actual, 1946	Estimate, 1947	Estimate, 1948
Major programs:			
Veterans' Administration	\$27	\$73	\$374
Public Roads Administration	78	275	400
Rural Electrification Administration program, gross	80	224	340
Bureau of Reclamation	50	129	161
Corps of Engineers	172	297	390
Other programs:			
National Advisory Committee for Aeronautics	8	11	11
Tennessee Valley Authority, gross	19	45	55
Reconstruction Finance Corporation, gross	8	50	47
Public Health Service	2	2	18
Public Buildings Administration	8	14	30
Bureau of Community Facilities	69	89	78
National Housing Agency, gross	82	386	35
Forest Service	10	26	27
Civil Aeronautics Administration	27	43	74
Bonneville Power Administration	9	16	20
Southwestern Power Administration	(*)	4	6
Bureau of Indian Affairs	2	6	8
National Park Service	1	8	11
International Boundary and Water Commission, United States and Mexico	1	4	9
Coast Guard	(*)	12	15
The Panama Canal	4	10	8
All other, gross	13	27	34
Total, gross	677	1,751	2,141
Adjustment to net expenditure for corporations	-34	-49	-48
Total, net	643	1,702	2,093

* Less than \$500,000.

† Classified under military construction.

‡ Including construction by the Corps of Engineers.

§ Comparable expenditures under the "General public works" classification used in the midyear Budget Review (August 1946) are 1,135 million dollars.

As indicated in the above table, the major portion of expenditures in fiscal year 1948 will be for construction of veterans' hospitals; resource development projects by the Corps of Engineers and Bureau of Reclamation, for irrigation, flood control, navigation, and power; for grants to States by the Public Roads Administration for

highways; and loans by the Rural Electrification Administration to cooperatives and public bodies for rural electrification lines. A total of 1,665 million dollars, or almost 80 percent of the entire civil works expenditures for fiscal year 1948, will be for these major programs. Of the remaining 428 million dollars, over 250 million dollars is accounted for by expenditures of other units of the Federal Works Agency, and the Civil Aeronautics Administration, National Housing Agency, and the Tennessee Valley Authority.

With the exception of only a few activities such as veterans' hospitals, and Federal aid for airports and general hospitals, the 1948 program is a continuation of programs carried on by the Federal Government before the war. The level of expenditures, however, is now much greater than it was in the prewar period. In the period 1935-40 Federal public works expenditures, including the Public Works Administration program but excluding the Work Projects Administration program, averaged slightly less than a billion dollars annually. On an expenditure basis, the present program is therefore about twice as large as the prewar programs.

COMMITMENTS FOR THE FUTURE

The present situation of a rapidly expanding public works program results almost entirely from action taken in 1945 and 1946 when legislation was enacted providing large public works authorizations for loans, grants, and direct construction, and making appropriations for starting many major projects.

The Postwar Federal-Aid Highway Act committed the Federal Government to a Federal-aid highway program totaling 1,500 million dollars of Federal funds to become available at the rate of 500 million dollars in each of the first 3 postwar years. The first of these 3 postwar years has been designated to be fiscal year 1946. To date, 175 million dollars has been appropriated toward this program, and an additional 279 million dollars is recommended for fiscal year 1948. In future years appropriations totaling 1,046 million dollars will be required to complete the authorized program.

For the veterans' hospital program, there was available as of June 30, 1946, a total of \$56 million dollars of unexpended appropriations and contract authorizations for construction. An additional \$29,800,000 of appropriations and \$219,550,000 of contract authorizations are recommended for fiscal year 1948. According to present estimates, there will remain unexpended on June 30, 1948, a total of 661 million dollars of appropriations and contract authorizations.

In the field of natural resources, future commitments also loom large. Appropriations for Corps of Engineers flood control and river and harbor projects for fiscal year 1947 provided for work on a large number of projects, many of which are large multiple-purpose dams and reservoirs requiring two or more years to complete. Flood control and river and harbor projects on which work has been initiated or will be initiated in fiscal year 1948 will require about 2,200 million dollars to complete after fiscal year 1948.

Funds have been appropriated for fiscal year 1947 and previous years for work on three large river basin developments and on a number of lesser projects for irrigation and power by the Bureau of Reclamation. The total cost to complete these developments after fiscal year 1948 is estimated to be about 1,350 million dollars.

The Rural Electrification Administration, at the start of fiscal year 1948, is estimated to have a total of 325

million dollars of outstanding obligations to rural cooperatives and other groups for electrification projects for which commitments have been made. The recommended appropriations and loan authorizations of 250 million dollars for fiscal year 1948 will bring the total available for expenditure up to 755 million dollars, of which 340 million dollars is estimated for expenditure in fiscal year 1948. This will leave 235 million dollars for expenditure in later years.

In addition to these programs, the Seventy-ninth Congress, in accordance with recommendations of the President, has authorized grants to State and local agencies for construction of airports and hospitals at an average rate of 75 million dollars per year, over a 5-year period for hospitals, and over a 7-year period for airports. Although expenditures in fiscal year 1948 will total 50 million dollars for the airport program and 15 million dollars for the hospital program, they can be expected, at the present authorized rates to increase to 75 million dollars or 100 million dollars a year for each program in future years.

The total effect of these commitments is that public works expenditures in fiscal year 1949 and possibly in later years will exceed the 1948 level, even without the addition of any new work.

BACKLOG OF AUTHORIZED PROJECTS

Another indication of potential amounts of Federal public works is the size of the reserve of authorized projects which is now outstanding. Agency reports indicate that on the basis of present prices, over 17 billion dollars of authorized work will be available for undertaking after fiscal year 1948, including completion of projects under way but not scheduled to be finished in fiscal year 1948. For example, completion of the authorized flood control and navigation programs of the Corps of Engineers is estimated to cost about 5 billion dollars after June 30, 1948. Included in this amount is 3 billion dollars for projects which will not have started by June 30, 1948. Other programs also have large reserves of authorized work on which no start has been made.

SURVEYS AND DETAILED PLANS

It is proposed that surveys and advance planning of new projects be continued on a modest scale in fiscal year 1948, and funds are recommended for continuation of preliminary surveys and detailed project plans by a number of Federal agencies. For the most efficient and economical undertaking of large development projects, preliminary surveys and investigations are required well in advance of actual undertaking of work. They serve as a basis for evaluating the engineering and economic feasibility and social desirability of the developments. Similarly, advance preparation of detailed plans may prevent costly changes in design or scope of the project after actual construction work is undertaken.

Surveys.—Total appropriations of \$14,293,000 are recommended in fiscal year 1948 for the continuation of preliminary surveys on authorized projects as well as for the investigation of projects not yet authorized. The major portion of these funds is for investigations by various Federal agencies of water resource developments in river basins throughout the country. Sound development of river basins requires coordinated investigation of all uses of the resources of the areas, whether for irrigation, navigation, flood control, power development, recreation or fish and wildlife resources. It is, therefore, important that at the early stages of river basin planning and

development all interested Federal agencies make their contributions to such studies.

TABLE 2.—*Preliminary surveys*
(Fiscal years)

Agency and program concerned	Appropriations or allotments	
	Actual, 1947	Recommended, 1948
Corps of Engineers	\$4,128,000	\$5,500,000
Department of the Interior:		
Biological Survey, stream gaging	807,000	645,000
Bureau of Reclamation	5,500,000	5,500,000
Bureau of Indian Affairs	237,500	269,000
National Park Service	100,000	242,000
Fish and Wildlife Service, river basin studies	869,000	359,000
Department of Agriculture, flood control	2,350,000	735,584
Public Health Service, hospital surveys	2,975,000	
The Panama Canal, third lock studies	2,448,000	750,000
Tennessee Valley Authority	101,000	90,000
International Boundary and Water Commission, United States and Mexico	266,000	280,000
Total	19,952,100	14,292,584

Detailed plans.—Appropriations totaling \$14,686,000 are recommended for detailed planning of Federal projects in fiscal year 1948, in order to have a reserve of planned projects for use when needed. The major share of these appropriations is recommended for planning and building water resource projects. In addition to the amounts shown in table 3, funds are available for some agencies, including the Bureau of Reclamation, for detailed project planning from appropriations made for construction of projects.

TABLE 3.—*Detailed plans*
(Fiscal years)

Agency	Appropriations or allotments	
	Actual, 1947	Recommended, 1948
Corps of Engineers:		
Rivers and harbors	\$4,815,000	\$2,500,000
Flood control	8,000,000	1,000,000
Department of the Interior:		
Bureau of Indian Affairs	100,000	216,000
National Park Service	236,477	584,817
Bonneville Power Administration	290,000	340,000
Southwestern Power Administration	25,000	
Alaska Road Commission	79,100	150,000
Public Buildings Administration	91,971	3,700,000
The Panama Canal		114,939
International Boundary and Water Commission, United States and Mexico	45,000	80,000
Public Health Service		2,650,000
Other	110,700	359,170
Total	13,703,648	14,686,926

Federal aid for State and local planning.—Since June 1945, the Federal Works Agency has been making advances to State and local governments to assist them in preparing detailed plans for their construction projects. Advances made through October 1946 will result in the planning of almost \$1,300,000,000 of construction works. A sizable reserve of planned projects is also being built up by non-Federal public agencies without Federal assistance. Through these means, a reserve of planned projects is being built up, which, together with the reserve of Federal projects, could be used to undertake on relatively short notice an expanded public construction program if the need should arise.

PROGRAMS BY MAJOR FUNCTIONS

Federal public works activities are undertaken for a wide variety of purposes, including almost every major function in which the Federal Government is interested.

These range from the development of natural resources and the promotion of transportation to the provision of veterans' services and the promotion of social welfare, health, and security. The wide range of functions served by Federal public works is indicated in the following table, showing the civil public works program classified according to major function and subfunction.

FEDERAL EXPENDITURES FOR CIVIL PUBLIC WORKS

By function and subfunction

[Fiscal years. In millions]

Function and subfunction	Actual, 1946	Estimate, 1947	Estimate, 1948
Veterans' services and benefits: Veterans hospitals, other services, and administrative costs	\$27	\$113	\$424
International affairs and finance: Foreign relations	2	4	2
Social welfare, health, and security:			
Work relief and direct relief	4	8	6
Promotion of public health	(*)	3	23
Crime control and correction	(*)	1	1
Total, social welfare, health, and security	5	12	30
Housing and community facilities:			
Public housing programs	81	401	35
Provision of community facilities	78	87	80
Total, housing and community facilities	159	488	115
Education and general research: Educational aid to special groups	(*)	1	3
Agriculture and agricultural resources:			
Loans and investments to aid agriculture	90	225	342
Conservation and development of agricultural land and water resources	4	6	5
Total, agriculture and agricultural resources	94	231	347
Natural resources not primarily agricultural:			
Conservation and development of land and water resources	168	390	507
Conservation and development of mineral resources	4	7	8
Recreational use of resources	1	8	11
Total, natural resources	173	405	527
Transportation and communication:			
Provision of navigation aids and facilities	82	125	158
Provision of highways	88	301	427
Promotion of aviation, including provision of airways and airports	40	56	85
Other services to transportation			4
Total, transportation	210	482	674
General government: Other general government	8	16	18
Total, civil public works, gross	677	1,751	2,141
Adjustment to net expenditures for corporations	-34	-49	-48
Total, civil public works, net	643	1,702	2,093

* Less than \$500,000.

† Comparable expenditures under the "General public works" classification used in the midyear Budget Review (August 1946) are 1,135 million dollars.

VETERANS' SERVICES AND BENEFITS

VETERANS' HOSPITALS AND OTHER SERVICES

Included under this function are the programs for construction of veterans' hospitals and temporary educational facilities, to meet needs of veterans for hospitalization and education. Total expenditures for these purposes are estimated at 113 million dollars in fiscal year 1947 as construction of hospitals and temporary educational buildings is just getting under way.

In fiscal year 1948, an estimated 424 million dollars will be expended, chiefly for veterans' hospitals. Expenditures for veterans' hospitals will continue to be high in fiscal year 1949 and will taper off in succeeding years. Expenditures for temporary educational buildings will drop off sharply after fiscal year 1948.

Veterans' Administration, hospitals.—A direct result of World War II has been to increase the requirements for hospital space to accommodate the greatly increased number of veterans eligible for hospital care. Arrangements have been made to use other Government, State and private facilities to help fill this need, but an additional large number of beds are still required which can only be met with new construction. Accordingly, the Congress has already approved programs providing for approximately 42,000 additional beds, at an estimated cost of 695 million dollars.

The program recommended in this Budget for fiscal year 1948 provides an additional 11,900 beds at an estimated ultimate cost of 215 million dollars. The program also includes provision for repairs, additions, alterations, and renovations to existing hospitals, to meet current standards, at a total cost of 53 million dollars. An appropriation of \$12,750,000 is also recommended for construction of office buildings for use by the Veterans' Administration throughout the country.

In carrying out the program already approved by Congress, the Veterans' Administration is using the services of the Corps of Engineers for the supervision of private firms of architects and engineers who are planning and constructing 76 new hospitals with a total capacity of 39,470 beds. Expenditures by the Corps of Engineers are estimated to total \$36,800,000 in fiscal year 1947, and to rise to 290 million dollars in fiscal year 1948.

Work carried on directly by the Veterans' Administration includes some new hospital construction as well as repairs, additions, alterations, and renovation of existing hospitals. Expenditures for such work are estimated at \$36,700,000 for fiscal year 1947 and \$1 million dollars for fiscal year 1948.

The completion of this large program is expected to meet the most urgent needs for veterans' hospitals at this time. In future years, new construction will proceed at a much slower rate to meet new needs as they arise.

Federal Works Agency, veterans' educational facilities.—In July 1946, the Congress authorized an appropriation of 100 million dollars to enable the Federal Works Administrator to help schools and colleges to provide temporary classroom and other nonhousing facilities for veterans. Under this program, carried on cooperatively by the Federal Works Agency and the educational institutions, surplus war structures are being dismantled and rebuilt at new locations to meet the needs of particular institutions. An appropriation of 75 million dollars was made for this activity in fiscal year 1947, and expenditures are estimated to total 40 million dollars in fiscal year 1947. A supplemental appropriation of 25 million dollars will probably be recommended at a later date to bring the appropriation to the full amount of the authorization. As this is an emergency activity, it is expected that it will be largely completed during fiscal year 1948, and expenditures in future years will be only for clean-up activities.

INTERNATIONAL AFFAIRS AND FINANCE

FOREIGN RELATIONS

Public Roads Administration.—The small amount of expenditures under this function is for continuation of cooperative work by the Public Roads Administration on the Inter-American Highway, from the southern border of Mexico to Panama City. No appropriation for continuation of this work is recommended for fiscal year 1948, as

appropriations have already been made for the full amount of the present congressional authorization.

SOCIAL WELFARE, HEALTH AND SECURITY

Federal construction activities in this field are largely for the provision of facilities for public health, including hospitals and health centers. Other activities include improvements at Federal penal institutions, and the completion of a number of prewar public works projects for which Federal grants were made under the Public Works Administration program. Expenditures for social welfare, health and security are estimated to total 30 million dollars in fiscal year 1948, and are expected to increase in future years as the hospital grant program gets under way.

PROMOTION OF PUBLIC HEALTH

Public Health Service.—The principal construction activity of this agency is the Federal-aid hospital construction program authorized by the Congress in the Hospital Construction Act of 1946 (Public Law 725, 79th Cong.). This Act provides a 5-year program of Federal grants-in-aid to public and nonprofit hospitals for the construction of hospitals and health facilities. Federal grants aggregating 375 million dollars for the total program are provided for one-third of the construction costs. The making of grants is conditioned upon the development by each State of a master plan for hospital construction, with emphasis on providing priorities for the most urgent needs, particularly for rural areas. Federal grants of \$3,000,000 are authorized to finance one-third of the cost of developing master plans. Activity during fiscal year 1947 is centered upon the inventory of existing hospitals and survey of needs for new facilities. Grants for construction will begin to be made in fiscal year 1948, and \$50,965,000 is recommended to be appropriated to the Public Health Service for this program. Expenditures are estimated at 15 million dollars in fiscal year 1948. In future years, however, expenditures can be expected to increase, as liquidation of grant agreements progresses and annual expenditures approach the average rate provided in the authorizing legislation.

In addition, an appropriation to the Public Health Service of \$2,650,000 is recommended for acquisition of site and preparation of plans and specifications for research and clinical hospital buildings for the study of cancer and cardiovascular diseases. The buildings will be located at the National Institute of Health, Bethesda, Md., and will be planned and constructed by the Public Buildings Administration.

Public Buildings Administration.—In addition, an appropriation of \$850,000 to the Public Buildings Administration is recommended for planning and land acquisition for a clinical research hospital for mental diseases, also to be located at the National Institute of Health. Actual construction of these buildings will require additional appropriations by the Congress.

WORK RELIEF AND DIRECT RELIEF

Federal Works Agency, Office of the Administrator.—An estimated 6 million dollars will be spent in fiscal year 1948 in settlement of earlier obligations and for Federal grants to local public agencies to complete projects started prior to the war under the Public Works Administration program, but deferred because of the war. It is expected

that the remainder of the work on these projects will be completed during fiscal year 1949.

CRIME CONTROL AND CORRECTION

Federal Prison System.—Construction requirements of the Federal Prison System are limited at present to improvements and alterations at existing institutions. In fiscal year 1947, work was begun on surveys and advance planning for future building needs of the prison system. The recommended appropriation of \$300,000 in fiscal year 1948 provides for continuation of advance surveys and plans and for a modest program of alterations and improvements to existing institutions. The estimated total of \$970,800 of expenditures in fiscal year 1948 also includes the completion of housing projects at existing institutions started during fiscal year 1947, to provide living accommodations for staff members.

HOUSING AND COMMUNITY FACILITIES

PUBLIC HOUSING PROGRAMS

National Housing Agency, Federal Public Housing Authority.—As a part of the veterans' housing program, the Federal Public Housing Authority is providing temporary housing for veterans and servicemen in projects sponsored by local public agencies, educational institutions and nonprofit organizations. Existing federally owned structures, including war housing projects, barracks, Quonset huts, and other structures built during the war, are dismantled and rebuilt into temporary homes for veterans. This program, for which \$436,697,814 in appropriations have been provided to the Authority, was started in January 1946, and will be largely completed by June 30, 1947, when practically all of the 180,800 dwelling units to be financed primarily with Federal funds will have been completed. Expenditures, which are estimated to total 368 million dollars in fiscal year 1947, will be only 29 million dollars in fiscal year 1948. This will be largely for final project payments on work substantially completed in fiscal year 1947.

Fiscal year 1948 will see a reactivation of construction loans made to local housing authorities by the Federal Public Housing Authority for low-rent projects under the United States Housing Act. These reactivated loans will permit construction of projects for which commitments had been made before the war. Of such deferred projects, 1,985 dwelling units are estimated to be reactivated during fiscal year 1947, and 12,807 units during fiscal year 1948. Local authorities are expected to obtain a large part of the funds required for these projects by the sale of advance loan notes to the public. Gross expenditures by the Federal Public Housing Authority for financing these projects, through purchase of advance loan notes, are estimated to be \$2,397,000 in fiscal year 1947 and \$3,744,000 in fiscal year 1948.

In addition to the financing of locally owned public housing projects, the Federal Public Housing Authority is continuing some construction work on federally owned low-rent housing projects started during the war under provisions of Public Law 671, approved June 28, 1940, which provided for construction of such projects for use by war workers during the war, to be converted to low-rent use after the war. Expenditures during fiscal year 1947, estimated, to total \$3,576,000, are largely for correction of construction deficiencies due to wartime materials shortages. For fiscal year 1948, the estimated expenditures of \$1,437,000 will be largely for final contract settlements.

PROVISION OF COMMUNITY FACILITIES

Federal Works Agency, Bureau of Community Facilities.—During the 1930's the Federal Government, through the Work Projects Administration and Public Works Administration programs, provided financial assistance to States and local communities in construction of public works. These programs were discontinued early in the 1940's. Under the Lanham Act, assistance was given to communities during the war to provide facilities required by wartime increases in population. Since the termination of this activity, the Federal policy has been to provide no financial aid to local communities for their public works, except for Federal-aid highways, airports, and hospitals where specific legislation has been enacted recognizing a Federal responsibility in those particular fields. These activities are being carried out by the agencies responsible for the functions concerned.

Although no general responsibility for construction of community facilities is recognized, advances of funds are being provided by the Federal Works Agency to local communities for preparation of advance plans for construction projects, as authorized in title V of the War Mobilization and Reconversion Act of 1944. These advances are repayable by the communities when construction is undertaken. As discussed under the section on detailed plans above, this program, carried on by the Bureau of Community Facilities, is resulting in the preparation of plans for a large reserve of State and local public works projects. A total of 65 million dollars has been appropriated for this planning program, and expenditures for fiscal year 1948 are estimated at \$17,100,000 from previously appropriated funds. Authority to make advances expires on June 30, 1947, and no appropriation is recommended in this Budget for the making of new advances during fiscal year 1948.

The Bureau of Community Facilities is also carrying on the construction of public works in the Virgin Islands to provide facilities, including roads, water supply, and sanitation projects, in this United States possession in the West Indies. Expenditures in fiscal year 1948 are estimated to total \$2,100,000, which will leave approximately 6 million dollars to be expended in later years to complete the authorized 5-year program totaling \$10,028,420 approved by Congress.

In addition, there will be expenditures in fiscal year 1948 totaling \$8,100,000 to complete construction projects under the wartime Defense Public Works program. This will conclude expenditures for this activity.

Reconstruction Finance Corporation.—The Reconstruction Finance Corporation, under authority of section 5d of the Reconstruction Finance Corporation Act, as amended April 13, 1938, makes loans to non-Federal public agencies for public works projects such as bridges, tunnels, and water supply developments. Since the end of the war, the Reconstruction Finance Corporation has again begun to make loans of this type. Gross expenditures for such loans are estimated to total 47 million dollars in fiscal year 1948.

EDUCATION AND GENERAL RESEARCH

EDUCATIONAL AID TO SPECIAL GROUPS

Howard University.—For the fiscal year 1948, funds are recommended for the construction of a dental building and an auditorium and fine arts building, and for preparation of plans for five additional buildings,⁴ at Howard University, Washington, D. C. This is a continuation of

the building program started in the fiscal year 1947, to provide for the needs at Howard University. Expenditures for plans and construction are estimated at \$3,200,000 for fiscal year 1948, to be financed from recommended appropriations and contract authorizations totaling \$4,330,925 for fiscal year 1948.

GENERAL-PURPOSE RESEARCH

Public Buildings Administration.—For the fiscal year 1948 an appropriation of \$100,000 and contract authorization of \$875,000 is recommended for planning and construction of a geophysical institute at Fairbanks, Alaska, as authorized by the act of July 31, 1946 (Public Law 580, 79th Cong.).

AGRICULTURE AND AGRICULTURAL RESOURCES

Under this function are included those Federal programs involving both direct construction and loans to non-Federal agencies, which are carried on by the Department of Agriculture as direct aid to the agricultural economy and for the conservation and development of agricultural resources. Because this section of the Budget on public works and construction covers only work primarily of a structural nature, a number of important land improvement programs of the Department of Agriculture are not included in this section. The largest of these programs is the soil conservation activity of the Soil Conservation Service. Although not included herein, this activity is closely related to construction activities of the Department of Agriculture, such as upstream flood control, as well as to resource development programs of the Corps of Engineers and Department of the Interior.

LOANS AND INVESTMENTS TO AID AGRICULTURE

Rural Electrification Administration.—The objective of this agency is to assist in providing electric service at reasonable rates to rural communities and farms on an area-wide basis, so as to insure, to the greatest extent practicable, that the benefits of low-cost electric service are widely and equitably distributed. Through loans and technical advice, the Rural Electrification Administration provides the means by which groups of rural people can, through cooperative action, construct, operate, and maintain the necessary distribution systems to provide service at reasonable rates. In this sense, the Rural Electrification Administration program differs from other public works activities of the Federal Government, as actual construction is undertaken by the cooperatives, with the Federal role being to make loans, give technical advice, and exercise only the degree of supervision over development of the cooperative distribution systems necessary to protect the loan equity.

During the war the rural electrification program was largely restricted to providing those minimum facilities in rural areas which were required to stimulate immediate food production. Since the close of the war, however, activities under the Rural Electrification Administration program have been greatly stepped up in response to a tremendous backlog of demands from rural groups for electric service which had grown up during the war. In the two fiscal years 1946 and 1947, the Rural Electrification Administration has been granted a total of 550 million dollars of loan authorizations. Between July 1945 and September 1946, the Rural Electrification Administration allocated loan funds to provide over 200,000 miles of distribution lines to serve over 620,000

customers. Actual loan advances totaled about \$9 million dollars in fiscal year 1946, and are estimated to reach 224 million dollars in fiscal year 1947. Shortages of construction materials have delayed progress somewhat and in accordance with the President's construction curtailment program, cooperatives have been asked to defer expenditures for certain equipment and materials during fiscal year 1947, to the extent consistent with their objectives. For the fiscal year 1948, advances to Rural Electrification Administration borrowers are estimated to total 340 million dollars, to be financed from unadvanced funds totaling 325 million dollars available to Rural Electrification Administration from prior-year loan authorizations, and from a loan authorization of 225 million dollars and appropriation of 25 million dollars recommended in this Budget. These recommendations, which are at the same level as the 1947 loan authorization, are necessary to meet the continued volume of requests by rural groups for allotments for construction of rural electrification lines.

Farmers' Home Administration.—The Water Facilities program provides for loans and technical advice to farmers in the arid and semiarid areas in the West for the construction of small water facilities, such as wells, ponds, windmills, storage tanks, and cisterns. Expenditures for the fiscal year 1948 are estimated at \$1,750,000.

CONSERVATION AND DEVELOPMENT OF AGRICULTURAL LAND AND WATER RESOURCES

Department of Agriculture.—Through activities included in this category, the Department of Agriculture provides upstream flood and erosion control and supplementary water supplies to rural areas.

For flood control activities of the Department of Agriculture, an estimated \$2,500,000 will be expended in fiscal year 1948, for continuation of surveys on watersheds throughout the country, and operations work on a few watersheds, including the Los Angeles in California and the Little Sioux in Iowa. The work is carried on by the Soil Conservation Service and the Forest Service. This program is just getting under way and expenditures may be expected to increase in future years as additional work is started on authorized projects, in order to keep pace with the activities of other agencies on river basin developments.

Expenditures by the Department of Agriculture for Water Conservation and Utilization projects are estimated at \$1,200,000 in fiscal year 1948, largely for land clearing and subjugation to provide a number of new irrigated farms. This work is being carried on by the Soil Conservation Service, in cooperation with the Bureau of Reclamation which is building the irrigation structures. Expenditures by the Bureau of Reclamation are estimated at \$1,250,000 for fiscal year 1948.

NATURAL RESOURCES

One of the major purposes for which Federal public works are built is the development, control, and conservation of the Nation's natural resources. Included under this designation are the development and control of water resources for flood control, irrigation, and hydroelectric power, the conservation and development of forest and land resources, and of the mineral, recreational, and wildlife resources of our lands and waters. A natural resource development program includes some capital improvement work which cannot be strictly classed as construction; for example, range reseeding, land improvement, reforestation, and forest protection, including insect and erosion control work. Such improvement programs are not covered by

this analysis, as this section is restricted to work of a structural nature.

During the war, the Federal construction program for the development of natural resources was held to a low level. Beginning in the fiscal year 1946, however, appropriations were made to resume work on projects stopped during the war, and to start a large volume of new work. Additional large appropriations were made in fiscal year 1947 to continue work and to start additional projects. The President's restriction on public works in fiscal year 1947 has, to some extent, delayed the starting of projects, but because of projects started and contracts awarded prior to the curtailment order, expenditures for natural resources construction are estimated to rise from 173 million dollars in fiscal year 1946 to 405 million dollars in fiscal year 1947. They are estimated to rise still further to 527 million dollars in fiscal year 1948 as work on large projects already started in fiscal year 1947 is continued, even though at a minimum rate for efficient operations. The level of expenditures is expected to increase in fiscal years 1949 and 1950 even if no new work is started. This is due to the necessity, in the interest of efficient construction operations, for an increasing rate of expenditure in succeeding years, on each large project started with fiscal year 1947 appropriations.

CONSERVATION AND DEVELOPMENT OF LAND AND WATER RESOURCES

The development and control of land and water resources is the largest construction activity in the natural resources field. It involves, among other activities, the building of major multiple-purpose structures for the control of floods and the provision of water for irrigation of arid and semiarid lands. At such structures, as well as at similar structures built in the interest of navigation, collateral benefits include development of electric power, recreation, and conservation of fish and wildlife. The Corps of Engineers is the agency primarily concerned with the control of floods, while the Bureau of Reclamation deals with irrigation in the 17 Western States. The Tennessee Valley Authority is concerned with the unified development of all of the natural resources of the Tennessee River Valley.

Corps of Engineers.—Since passage of the Flood Control Act of 1936, the flood control program of the Corps of Engineers has become Nation-wide in scope. It ranges from construction of small local protection works to protect individual communities from the menace of destructive floods, to the control of an entire river valley section such as the alluvial valley of the Mississippi River stretching from the junction of the Ohio River at Cairo, Ill., to the Gulf of Mexico. It also includes the construction of individual large reservoirs in many sections of the country. For example, major projects will be under construction during fiscal year 1948 on the Susquehanna, Roanoke, and Savannah Rivers on the Atlantic seaboard; Alabama-Coosa River and Buffalo Bayou, Tex., on the Gulf coast; the lower Mississippi Valley; the Arkansas, Missouri, and Ohio River Basins in the Central States; and in the Central Valley of California and the Los Angeles and Willamette Rivers on the Pacific coast. Expenditures in fiscal year 1947 are being held to a maximum of 192 million dollars for flood control and power construction, surveys, and maintenance under the President's restricted public works program. They are estimated to rise in fiscal year 1948 to 255 million dollars for continuation of work on projects for which appropriations have already been made, with no allowance for any new projects.

Expenditures may be even larger in succeeding years as the large projects reach their construction peak.

In addition to construction of projects, the Corps of Engineers is continuing its investigations of river basins, in accordance with congressional acts and committee resolutions, to determine the feasibility of projects for possible future authorization, and is preparing detailed plans for authorized projects to be started in later years.

Bureau of Reclamation.—This agency is authorized to construct irrigation developments in the 17 arid and semi-arid States in the West. Its work ranges in scope from relatively small individual irrigation projects costing less than \$2,000,000 to large integrated basin-wide development programs, such as in the Missouri River Basin, costing over a billion dollars when completed. Most of the larger projects are multiple-purpose in character, with power features installed in many. As an aid to the marketing of power produced at these projects, the Bureau of Reclamation is developing a system of transmission lines to carry the energy to agricultural, community, and industrial load centers. The major construction activity in terms of expenditures is under way in five areas, the Central Valley of California; the Columbia Basin project; the Colorado-Big Thompson project in Colorado; the Davis Dam project in Arizona; and the Missouri River Basin. Work will also go forward on a number of lesser projects widely scattered in the Western States. New funds are recommended in fiscal year 1948 for 22 projects and basin developments.

In accordance with the public works curtailment program, expenditures in fiscal year 1947 for construction and detailed planning by the Bureau of Reclamation classified under the function "Natural resources" are being held to 128 million dollars. Like the flood control program, expenditures are estimated to increase in fiscal year 1948 in order to continue work on projects and major segments of projects now under way. The fiscal year 1948 expenditure estimate of 159 million dollars for work classified as Natural resources does not allow for the expansion of the program to include any new projects or major segments. Expenditures can be expected to rise still further in the years immediately following, even without the starting of any new projects.

An additional \$1,250,000 of expenditures by the Bureau of Reclamation for both fiscal years 1947 and 1948 for Water Conservation and Utilization projects is carried under "Agriculture and agricultural resources" in the table following this section.

In addition, the Bureau of Reclamation will continue preliminary investigations and surveys in many river basins in the Western States to determine the feasibility and economic worth of proposed basin development plans and projects for possible future authorization by Congress and possible modification of projects already authorized.

Expenditures for surveys, maintenance, and administration by the Bureau of Reclamation (not included in the Bureau of Reclamation construction total as carried in this section) are estimated to be over 17 million dollars for both fiscal years 1947 and 1948.

Tennessee Valley Authority.—The 1948 construction program for this agency represents a continuation of capital improvements for the unified development of the Tennessee Valley. In accordance with the public works curtailment program, expenditures in fiscal year 1947 for capital improvements financed from appropriated funds are estimated at \$20,328,000. In fiscal year 1948, comparable expenditures are estimated to total \$32,585,000. Approximately one-half of this expenditure is for continua-

tion of construction of the South Holston and Watauga Dams, on which construction was resumed during fiscal year 1947. Other items include improvement of other dams and multiple-use water control facilities and construction of buildings and facilities to extend and improve the chemical plant of Tennessee Valley Authority. The basic system of locks and dams on the Tennessee River has now been largely completed, and future capital improvements on the river control system will be restricted to relatively minor additions and improvements.

Capital improvements to the Tennessee Valley Authority power generating and transmission system are financed from Tennessee Valley Authority receipts which are classed as corporate funds. During fiscal year 1948, Tennessee Valley Authority will continue the placement of additional hydroelectric generating units in existing dams, and will extend and improve its network of transmission lines to meet the growing need for power in the region. Shortages of materials and equipment are retarding this program during fiscal year 1947, when an estimated \$24,737,000 will be expended. For fiscal year 1948, a somewhat smaller total of \$22,788,500 is estimated to be expended from corporate funds for power facilities. Because the Tennessee Valley Authority has a continuing responsibility to meet the power needs of a large area in and near the Tennessee Valley where it is the sole supplier of electricity, expenditures for power facilities from corporate funds can be expected to be continuing at a substantial rate in future years.

International Boundary and Water Commission, United States and Mexico.—This agency is responsible for carrying out the terms of the United States-Mexico Treaty on International Waters, signed on February 3, 1944, as well as previous treaties, which provide for the control of the waters along the United States-Mexico border. The current program consists of the construction, in cooperation with the Mexican Government, of major water control structures along the Rio Grande. Work is being started in fiscal year 1947 on the multiple-purpose Falcon Dam on the Rio Grande, for flood control, irrigation, and power development, which, in accordance with terms of the Treaty, must be started within 2 years of the approval of plans by the two Governments and must be completed within a period of 8 years after ratification of the Treaty. Other flood control and stream rectification works are under construction along the Rio Grande. Expenditures for construction during fiscal year 1947 are restricted to \$3,500,000 in accordance with the public works curtailment program. For fiscal year 1948, they are expected to rise to 9 million dollars as work progresses on the Falcon Dam. This program can be expected to increase for the next few years after fiscal year 1948, as work provided for by the Treaty reaches a peak.

Bonneville Power Administration.—This agency, in the Department of the Interior, is responsible for the marketing of hydroelectric power from federally owned dams in the Pacific Northwest, including both Grand Coulee and Bonneville Dams. The construction program recommended for fiscal year 1948 consists of continuing construction of lines, substations, and related facilities, to carry the power to existing load centers and to areas where new loads are developing. As new sources of electrical energy are provided in the Northwest, the Bonneville Power Administration program of transmission line building must go forward at an orderly rate, sufficient to provide for marketing of the additional available power. Expenditures for fiscal year 1947 are estimated at \$15,600,000 for construction, operation,

and maintenance of the system; for fiscal year 1948, this will increase to 20 million dollars, of which \$4,700,000 will be for operation and maintenance of the system.

Southwestern Power Administration.—This relatively new agency in the Department of the Interior is charged with marketing of hydroelectric power from Federal projects in the Oklahoma-Arkansas-Texas area. At present, it is marketing power from the Norfolk Dam project on the White River, and the Denison Dam project on the Red River between Oklahoma and Texas. An initial appropriation of \$7,500,000 was provided in fiscal year 1947 for acquisition of a portion of the Ark-La transmission line and for construction of additional transmission lines to market the power from these projects. Of this appropriation, it is now estimated that \$3,331,000 will be expended in fiscal year 1947. For fiscal year 1948, the recommended program to be financed from 1948 appropriations provides only for purchase of the remainder of the Ark-La transmission line. Expenditures in fiscal year 1948 are estimated to total \$6,370,000, including expenditures from 1947 funds. In future years, expenditures will depend to a great degree upon progress on construction of Federal multiple-purpose dams in the Arkansas and White River Basins, and the need for additional federally owned transmission lines to connect these new power sources to the existing transmission network.

Bureau of Indian Affairs.—For fiscal year 1948, a small program of survey and construction work on Indian irrigation projects in the Western States is provided. Expenditures in fiscal year 1947 are estimated at \$1,000,000 for this program; in fiscal year 1948, they are estimated to increase to \$1,780,000, chiefly for work on the Colorado River Reservation and in the Navajo areas. Expenditures in future years for this program will depend upon the demonstrated need for irrigation facilities for the Indians and the feasibility of the particular projects proposed. If certain major projects now being studied were to be started, expenditures would increase greatly over the present level.

MINERAL RESOURCES

Bureau of Mines.—In this category the only construction included is that by the Bureau of Mines in the Department of the Interior, in connection with the carrying out of research in the field of mineral resources. For fiscal year 1948, continuation of construction and operation of synthetic liquid fuels research facilities is recommended; expenditures for this program and other minor construction are estimated to total \$8,350,000. In future years, expenditures for construction will probably decrease as the synthetic liquid fuels facilities are completed.

RECREATIONAL RESOURCES

National Park Service.—Construction classified under this category consists of capital improvements by the National Park Service in the national parks, monuments, and historical sites. All such construction was held up during the war, and, as a consequence, a volume of needed projects for replacements and improvements has been built up. The construction program of roads, buildings, and utilities in national park areas was resumed in fiscal year 1947, but in accordance with the public works curtailment policy, expenditures for fiscal year 1947 are estimated at 8 million dollars; for fiscal year 1948 they are estimated to increase to \$11,151,000. In future years, expenditures for capital improvements can be expected to increase if the national park areas are to be brought up to the established standards.

TRANSPORTATION AND COMMUNICATION

Federal construction expenditures for transportation facilities in fiscal year 1948 comprise almost one-third of the estimated total Federal expenditures for civil construction. This total of 674 million dollars is considerably greater than the 482 million dollars estimated to be expended in fiscal year 1947. Federal responsibility has long been accepted for assistance in the construction of roads and highways and rivers and harbors. With the enactment of the Federal-Aid Airport Act of 1946, the Federal Government has now accepted responsibility for aiding State and local governments in the construction of airports. Air navigation facilities have been constructed by the Federal Government for a number of years, but heretofore airport construction had been considered a local responsibility. In general, construction of roads, river and harbor projects, airports and airway facilities was restricted during the war to only those facilities which were absolutely essential for the national defense. After VJ-day, the restrictions were eased and additional appropriations were made in fiscal years 1946 and 1947 to resume work at a high level. High construction costs, materials shortages, and the August 1946 construction limitation program, however, are holding down expenditures in fiscal year 1947. During the fiscal year 1948, expenditures will be made at an increasing rate in order to continue projects already started and to provide for road and airport construction grants in accordance with the rates established by authorizing acts. Further increases are to be expected in fiscal years 1949 and 1950, as the roads and airports programs reach their peaks.

PROVISION OF NAVIGATION AIDS AND FACILITIES

The two chief items under this category are the river and harbor program of the Corps of Engineers and the aids-to-navigation program of the United States Coast Guard. These, and a smaller program of construction at the Panama Canal, are estimated to total 158 million dollars in expenditures in fiscal year 1948.

Corps of Engineers.—During the war, the rivers and harbors activities of the Corps of Engineers were restricted largely to the task of construction and maintenance on those navigation structures, harbors, and channels which were required for prosecution of the war. The fiscal year 1947 is the first year since fiscal year 1942 in which any appreciable program of new construction was undertaken. However, in conformity with the public works curtailment program, expenditures for new construction are being held to 23 million dollars in fiscal year 1947. To this amount must be added 80 million dollars for maintenance and operation, surveys, and investigations, which totals to the 103-million-dollar expenditure limitation for fiscal year 1947 for work classified under the Transportation function. This limitation did not allow for starting during fiscal year 1947 of all of the projects for which funds had been appropriated. The program recommended for fiscal year 1948 provides for work to proceed at an economic but conservative rate on all projects for which funds were provided in the 1947 appropriation act. It does not allow for the starting of any additional projects. However, in order to continue the approved projects at an economical and efficient rate, about 55 million dollars of expenditures will be required for new construction in fiscal year 1948. Maintenance and operation, and survey and advance planning expenditures are estimated to total an additional 80 million dollars, making a total of about 135

million dollars of expenditures in fiscal year 1948 for work classified under Transportation.

The present construction program provides for dredging work on a number of the major harbors on the Atlantic and Gulf Coasts, including New York and Savannah Harbors, improvement of the interoceanic waterway along the Atlantic and Gulf Coasts, work on inland waterways such as the Ohio, upper Mississippi, and Missouri Rivers, improvements to Great Lakes harbors and channels, and preparatory work on McNary Dam on the Columbia River in Washington. Many of these projects will not be completed in fiscal year 1948, but will require substantial expenditures in subsequent years. Thus, expenditures in fiscal year 1949 and 1950 will remain at a level at least as high as that in fiscal year 1948 even without the starting of any new projects in those years.

Coast Guard.—After VJ-day, the Coast Guard once again returned to its major peacetime task of providing aids to navigation and rescue facilities on the coastal and inland waters of the United States and its possessions. The program for 1947 and the \$5,669,000 program for which appropriations are recommended in 1948 provide for urgently needed new construction at Coast Guard and lighthouse stations, and the provision of new radio aids to navigation in outlying possessions. Expenditures for fiscal year 1948, however, are estimated at \$14,653,000, due largely to payments for work contracted for during the war and being brought to final completion.

The Panama Canal.—The 1948 construction program recommended for this agency provides for construction of housing, school and hospital improvements; roads and streets in the Canal Zone; and for studies on the expansion of canal capacity across the Isthmus. Expenditures are estimated to be \$8,015,000 in fiscal year 1948, as compared with \$10,145,000 estimated to be spent in fiscal year 1947.

PROVISION OF HIGHWAYS

Public Roads Administration.—The postwar Federal-aid highway program was established by the passage, in December 1944, of the Federal-Aid Highway Act of 1944 which authorized Federal appropriations of \$500,000,000 annually for three postwar fiscal years. After VJ-day, the Congress designated the fiscal year 1946 as the first postwar fiscal year. This large postwar program was designed to meet pressing highway needs which had accumulated during the war years when Federal aid for highways was restricted almost entirely to roads essential to the war program.

During fiscal year 1946, however, even with the removal of wartime restrictions and limitations, road expenditures were largely for the completion of the wartime road program. During fiscal year 1947, progress on the postwar highway program continues to be slow. Although the States had expected to be well under way toward meeting the most urgent needs by the end of fiscal year 1947, scarcities of materials and high construction costs have retarded activities to a considerable extent. In view of high contract prices, a conservative policy has been followed by State governments and the Public Roads Administration in approving new construction. In addition, highway construction is being restricted, in accordance with the August 1946 public works curtailment order, to only the most urgently needed work.

The Federal-aid postwar highway program, which constitutes the bulk of expenditures in fiscal year 1948, pro-

vides a balanced approach to meeting the most important highway needs of the Nation. The 500 million dollar annual authorization is apportioned to the States, in accordance with prescribed formulas. This amount is composed of 225 million dollars for projects on the regular Federal-aid highway system, which comprises the basic network of primary highways; 150 million dollars for projects on a designated system of secondary and feeder roads including farm-to-market roads; and 125 million dollars for projects on the Federal-aid highway system in urban areas where needs for modernization and improvement are great.

The remaining programs active in fiscal year 1948 include the balance of prewar Federal-aid highway, secondary road, and grade-crossing-elimination programs, and the remainder of the wartime strategic highway and access-roads authorizations. In addition, there is included work done directly by the Public Roads Administration on public lands highways in the Western States and repair and reconstruction of highways in Hawaii. Expenditures by the Public Roads Administration for public roads in the transportation category are expected to total about 268 million dollars in fiscal year 1947. They are estimated to rise to 393 million dollars in fiscal year 1948. Expenditures will probably reach the annual authorization figure of 500 million dollars provided in the Federal-Aid Highway Act of 1944 in fiscal year 1949. It is apparent, therefore, that at least 1 billion dollars of expenditures under existing authorizations for public-roads grants are to be expected after fiscal year 1948.

Sums apportioned to the States for the 1,500-million-dollar postwar Federal-aid highway program are available only for one year after the close of the fiscal year for which they are authorized. The low rate of obligation during the past year indicates that some States face the prospect of losing a portion of their grants. In order to avoid this contingency, the President, in this Budget, is recommending that the Congress extend for one additional year the period during which these funds may be available.

Forest roads and trails, Department of Agriculture.—This program includes the construction of forest development roads and forest highways in and through the national forests. The forest development roads, which are constructed by the Forest Service, are being built in fiscal year 1947 primarily for access to timber being harvested in the national forests in furtherance of the housing program. Forest highways, which are constructed by the Public Roads Administration, are integral links through the national forests of the Nation-wide system of primary Federal highways. Expenditures for both forest development roads and highways are estimated at about 26 million dollars in both fiscal years 1947 and 1948.

Bureau of Indian Affairs, roads.—Under this activity, secondary roads are built and maintained on Indian reservations to provide access to developed areas and to connect with the State and county road systems adjoining the reservations. Expenditures are estimated to reach \$4,100,000 in fiscal year 1948, an increase over the \$3,100,000 estimate established for fiscal year 1947.

Alaska Road Commission, roads.—This program provides for construction and maintenance of the highway system in Alaska, including the important Richardson Highway from Valdez to Fairbanks, and the Alaska section of the Alcan Highway. Expenditures in fiscal year 1948 are estimated at \$3,796,000, an increase from the \$3,440,000 estimated to be expended in fiscal year 1947.

PROMOTION OF AVIATION, INCLUDING PROVISION OF AIRWAYS
AND AIRPORTS

Civil Aeronautics Administration.—Under provisions of the Federal-Aid Airport Act approved May 13, 1946 (Public Law 377, 79th Cong.) Federal aid was extended to States, Territories, and cities for the construction of airports. Total authorizations are 520 million dollars over a 7-year period. Funds for smaller airports are provided on a matching basis, while larger airports are to receive Federal aid up to a maximum of 50 percent. An appropriation of \$47,975,000 for airport survey and for construction grants was made for fiscal year 1947, but because of the time required to prepare the necessary procedures and establish a staff, only \$6,700,000 of these funds are estimated to be expended during fiscal year 1947. Because of the necessity for completing the national airport plan before needs can be fully determined, a detailed appropriation estimate for fiscal year 1948 is not included in this Budget, but one will be transmitted at a later date. However, expenditures for fiscal year 1948 are estimated at 50 million dollars for airport grants. In future years, expenditures may be expected to approach or exceed the annual average of 75 million dollars provided by the act.

Other capital expenditures of the Civil Aeronautics Administration include the provision of facilities for air navigation along the Nation's airways, and completion of previously authorized airport construction programs. Air navigation facilities expenditures are chiefly for instrument landing systems at major terminal airports and for construction of stations and housing facilities in remote areas of this country and Alaska. Total expenditures for these other programs are estimated at \$23,942,000 for fiscal year 1948.

National Advisory Committee for Aeronautics.—The construction program of this aeronautical research agency included in this category consists of improvements and new facilities at its three aeronautical research laboratories, Langley Field, Va.; Cleveland, Ohio; and Moffett Field, Calif. Expenditures in fiscal year 1947 are estimated at \$10,700,000, and in fiscal year 1948, \$11,010,000.

GENERAL GOVERNMENT

OTHER GENERAL GOVERNMENT

Public Buildings Administration.—In common with other Federal public works, Federal building construction was halted during the war. Because of the competitive nature of public building construction with housing, the postwar Federal buildings construction program has not yet been authorized by the Congress. However, the act of June 14, 1946, does provide for the use of available funds by the Public Buildings Administration to prepare

designs for those new public buildings projects for which land has already been acquired. The Public Buildings Administration is thus able to prepare in advance, at least in part, for resumption of its normal building program when conditions warrant.

The future public buildings program includes the construction of post offices, Federal courthouses, custom-houses, immigration and quarantine stations and marine hospitals in many cities throughout the country; and Federal office buildings in and near the District of Columbia. The first segment of this program was estimated by the Public Buildings Administration to cost 193 million dollars for buildings outside the District of Columbia and 169 million dollars for land and buildings inside the District of Columbia.

For fiscal year 1948, an appropriation is recommended for completion of construction of the West Central Heating Plant in the District of Columbia. Items for a hospital center in the District of Columbia and a research hospital for the National Institute of Mental Health are carried under "Social welfare, health, and security" and an item for construction of a geophysical institute at Fairbanks, Alaska, is carried under "Education and general research." Other construction will go forward in fiscal year 1948 including a Federal office building at Nashville, Tenn., and two marine hospitals, financed from funds appropriated in previous years. In addition, advance planning of Federal public buildings will go forward. Expenditures for fiscal year 1948 for work classified under "General government" are estimated to reach \$14,774,000. In the event of authorization of a general public buildings construction program in future years, expenditures by the Public Buildings Administration for construction can be expected to show a large increase.

Bureau of Indian Affairs.—In this category is carried the building construction on Indian reservations and elsewhere for general administrative, health and welfare purposes by the Bureau of Indian Affairs. All such construction was halted during the war, but work was resumed during fiscal year 1947, and \$1,400,000 is estimated to be expended. For fiscal year 1948, expenditures of \$1,900,000 are estimated for advance surveys and plans, construction of educational buildings on the Navajo Reservation, major repairs to existing buildings, and other construction items. This amount represents a curtailed program for this activity, as deferred needs for buildings and utilities on Indian reservations are much greater than the amount recommended for the fiscal year 1948.

Bureau of Standards.—The 1948 construction program for this agency consists of construction of a building for radio research and for purchase of a betatron to be installed in a structure provided for in fiscal year 1947 appropriations. Expenditures for these projects in fiscal year 1948 are estimated to total 1 million dollars.

APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL AND CORPORATION ACCOUNTS
By major function, subfunction, and agency

[For the fiscal years 1946, 1947, and 1948]

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
MILITARY CONSTRUCTION						
NATIONAL DEFENSE:						
War Department, Military Establishment: War Department:						
Office of the Secretary of War: Expediting production of equipment and supplies for national defense*						
Corps of Engineers: Engineer service, Army*	\$ 100			\$73,355,927	\$18,000,000	\$2,000,000
	447,332,213	\$308,500,000	\$ 225,000,000	327,051,246	363,830,000	270,040,000
Total, War Department, Military Establishment	447,332,313	308,500,000	225,000,000	400,407,173	381,830,000	272,040,000
Navy Department, Naval Establishment:						
National Advisory Committee for Aeronautics: Working fund						
Department of the Interior: Working fund (Public works, Bureau of Yards and Docks)				369,654	4,130,000	
					15,000	3,900
Navy Department:						
Bureau of Yards and Docks: Public works	\$ 1,589,231,400	131,018,300	\$ 37,000,000	603,815,794	220,000,000	222,000,000
Coast Guard:						
Establishing and improving aids to navigation	790,000	(1)	(1)	346,778	(1)	(1)
Acquisition of vessels and shore facilities	3,833,907	(1)	(1)	21,819,567	(1)	(1)
Emergency construction, vessels and shore facilities				210,623	(1)	(1)
Special projects, aids to navigation, Coast Guard				270,327	(1)	(1)
Special projects, aid to navigation, Lighthouse Service				32,437	(1)	(1)
Total, Coast Guard	4,623,907			22,679,732		
Total, Navy Department	1,593,855,307	131,018,300	37,000,000	626,495,526	220,000,000	222,000,000
Total, Navy Department, Naval Establishment	1,593,855,307	131,018,300	37,000,000	626,865,180	224,145,000	222,003,900
Activities supporting defense: Federal Loan Agency—Reconstruction Finance Corporation, defense plants program						
				197,166,487	58,500,000	1,000,000
Total, military construction	2,041,187,620	439,518,300	262,000,000	1,224,438,540	664,475,000	495,043,900
CIVIL PUBLIC WORKS						
VETERANS' SERVICES AND BENEFITS:						
Veterans' hospitals, other services and administrative costs:						
Veterans' Administration:						
Hospital and domiciliary facilities	242,820,000	\$ 147,442,500	\$ 20,800,000	26,810,450	36,663,466	\$1,014,000
Administrative facilities			12,725,000			3,000,000
War Department, civil functions: Corps of Engineers—Transferred from: Hospitals and domiciliary facilities, Veterans' Administration						
Federal Works Agency: Bureau of Community Facilities—Veterans' educational facilities		75,000,000	\$ 25,000,000	133,128	36,829,140	290,288,970
Total, veterans' services and benefits	242,820,000	222,442,500	67,525,000	26,943,578	113,492,606	424,302,970
INTERNATIONAL AFFAIRS AND FINANCE:						
Foreign Relations: Federal Works Agency—Public Roads Administration:						
Inter-American highway	1,000,000	5,000,000		1,159,055	3,226,622	2,000,000
Inter-American highway (Costa Rica)				1,253,814	318,933	
Total, international affairs and finance	1,000,000	5,000,000		2,412,869	3,545,555	2,000,000

*Includes only that part of the appropriation account used for construction.

1 Excluding \$20,000,000 of reappropriations for construction.

2 Anticipated supplemental.

3 Appropriations and expenditures carried under "Transportation, provision of navigation aids and facilities."

4 Excludes \$441,250,000 contract authorization.

5 Excludes \$219,550,000 contract authorization.

APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL AND CORPORATION ACCOUNTS—Continued

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
SOCIAL WELFARE, HEALTH AND SECURITY:						
Work relief and direct relief:						
Federal Works Agency:						
Office of the Administrator:						
Liquidation of Public Works Administration	(9)	(9)	(9)	\$4,239,778	\$8,285,000	\$6,000,000
Work relief in Puerto Rico and Virgin Islands				5,126		
Public Buildings Administration, National Industrial Recovery, Public Works Administration, allotment				603		
Total, work relief and direct relief				4,225,507	8,285,000	6,000,000
Promotion of public health:						
Federal Security Agency:						
Public Health Service:						
Hospital and construction activities		\$2,350,000	\$6,965,000		2,262,725	15,000,000
Construction of research facilities			2,650,000			2,500,000
Total, Public Health Service		2,350,000	53,615,000		2,262,725	17,500,000
Saint Elizabeths Hospital:						
Building for storeroom	\$681,665					90,000
Construction and equipment	1,900,000					
Continuous treatment building				900	10,704	
Total, Saint Elizabeths Hospital	2,581,665			900	10,704	90,000
Total, Federal Security Agency	2,581,665	2,350,000	53,615,000	900	2,273,429	17,590,000
Federal Works Agency—Public Buildings Administration:						
Hospital center, District of Columbia			2,750,000			2,750,000
National Institute of Mental Health			850,000			600,000
Transferred from: Saint Elizabeths Hospital					70,000	5,000
Building for storeroom				41,855	250,000	1,000,000
Construction and equipment				32,552	250,000	1,250,000
Total, Federal Works Agency			3,600,000	94,407	570,000	5,605,000
Total, promotion of public health	2,581,665	2,350,000	57,215,000	95,307	2,843,429	23,195,000
Crime control and correction:						
Department of Justice:						
Federal Prison system:						
Buildings and equipment, penal institutions		600,000	300,000	125,745	655,000	966,800
U. S. Penitentiary, McNeil Island, Wash., construction and repair				8,650	20,000	4,000
Federal jails, buildings and equipment					665	
United States Industrial Reformatory, Chillicothe, Ohio, construction				63		
United States Northeastern Penitentiary, Lewisburg, Pa., construction				349	1,935	
Allotment from Public Works Administrator, act of 1938				372	400	
Total, Federal Prison System		600,000	300,000	134,453	678,000	970,800
Federal Prison Industries, Inc.: Expansion of plant and equipment, buildings and improvements, gross				128,314	275,000	250,000
Total, crime control and correction		600,000	300,000	262,767	953,000	1,220,800
Total, social welfare, health and security	2,581,665	2,950,000	57,515,000	4,583,581	12,081,429	30,415,800
HOUSING AND COMMUNITY FACILITIES:						
Public housing programs:						
Federal Loan Agency:						
Reconstruction Finance Corporation: Subsidy payments, veterans' housing, access roads					15,000,000	
National Housing Agency:						
Office of the Administrator, veterans' housing	445,627,000			8		

* Excess of credits, deduct.

* Excludes reappropriations, as follows: fiscal year 1946, \$8,274,830; fiscal year 1947, \$2,630,742; fiscal year 1948, \$986,112 (estimated).

APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL AND CORPORATION ACCOUNTS—Continued

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
HOUSING AND COMMUNITY FACILITIES—Continued						
Public housing programs—Continued						
National Housing Agency—Continued						
Federal Public Housing Authority:						
National defense housing.....				\$39,907,131	\$11,698,780	\$900,000
War housing in and near the District of Columbia.....				283,375	133,209	
Emergency fund for the President, national defense housing.....				65,245	111	
Emergency fund for the President, defense housing, temporary shelter.....				202,402		
National defense housing, temporary housing.....				1,827,966	296,203	
Transferred from:						
U. S. Maritime Commission, construction fund.....				342,956	137	
Veterans' housing.....				29,252,686	367,815,251	29,388,176
Corporate program:						
Development costs, Federally owned projects.....				8,506,597	3,575,782	1,437,492
Loans to local housing authorities for reactivation, gross.....				1,227,961	2,396,750	3,744,250
Total, Federal Public Housing Authority.....				81,616,349	385,916,223	35,469,918
Total, National Housing Agency.....	\$445,627,000			81,616,357	385,916,223	35,469,918
War Department, military functions: Corps of Engineers—						
Transferred from: National defense housing.....				* 397,490	13,000	
Total, public housing programs.....	445,627,000			81,218,867	400,929,223	35,469,918
Provision of community facilities:						
National Advisory Committee for Aeronautics—Transferred from: Community facilities, defense public works.....				89,130	22,000	
Federal Loan Agency—Reconstruction Finance Corporation: Loans to public bodies, gross.....				7,805,000	35,000,000	47,000,000
Federal Works Agency—Bureau of Community Facilities:						
Defense public works.....	20,000,000			54,619,784	12,000,000	8,670,000
Public works advance planning.....	65,000,000			13,627,928	33,900,000	17,100,000
Virgin Islands public works.....	1,366,210	\$993,795	\$3,006,205	810,018	2,000,000	2,100,000
Emergency relief for Territory of Hawaii.....		1,300,000			800,000	450,000
Total, Bureau of Community Facilities.....	86,366,200	2,293,795	3,006,205	69,057,730	48,700,000	27,720,000
Public Roads Administration: War and emergency damage, Territory of Hawaii.....		8,000,000	(?)		3,000,000	5,000,000
Total, Federal Works Agency.....	86,366,200	10,293,795	3,006,205	69,057,730	51,700,000	32,720,000
National Housing Agency—Federal Public Housing Authority: Transferred from: Community facilities, defense public works.....				484,999	199,060	
Department of Agriculture—Production and Marketing Administration: Transferred from: Defense public works.....				27,223	129	
Department of the Interior:						
War Relocation Authority: Transferred from: Defense public works.....				4,474		
Bureau of Reclamation: Transferred from: Defense public works.....				52,014		
Government in the Territories, Virgin Islands: Transferred from: Defense public works.....				7,398		
Navy Department:						
Bureau of Yards and Docks: Transferred from: Defense public works.....				64,913		
War Department:						
Military Functions—Corps of Engineers: Transferred from: Defense public works.....				34,646	50,000	
Panama Canal: Transferred from: Defense public works.....				31,620		
Total, provision of community facilities.....	86,366,200	10,293,795	3,006,205	77,659,147	86,971,189	79,720,000
Total, housing and community facilities.....	531,993,200	10,293,795	3,006,205	158,878,014	487,900,412	115,189,918

* Excess of credits, deduct.

? Excludes \$2,000,000 contract authorization.

APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL AND CORPORATION ACCOUNTS—Continued

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
EDUCATION AND GENERAL RESEARCH:						
Educational aid to special groups: Federal Security Agency: Columbia Institution for the Deaf: Plans and specifications		\$7,500			\$7,500	
Howard University:						
Plans and specifications	\$181,575		\$221,170	\$1,014	175,000	\$212,000
Construction of buildings		1,377,920	\$ 2,022,080		400,000	3,000,000
Total, Howard University	181,575	1,377,920	2,243,250	1,014	575,000	3,212,000
General purpose research: Federal Works Agency: Public Buildings Administration, Geophysical Institute, Alaska			\$ 100,000			100,000
Total, education and general research	181,575	1,385,420	2,343,250	1,014	582,500	3,312,000
AGRICULTURE AND AGRICULTURAL RESOURCES:						
Loans and investments to aid agriculture:						
Federal Loan Agency—Reconstruction Finance Corporation: Rural Electrification Administration loans for rural electrification, gross				82,000,000	217,000,000	320,000,000
Department of Agriculture:						
Farmers' Home Administration: Development of water facilities, arid and semiarid areas	1,350,000	1,750,000	1,750,000	1,188,794	1,800,000	1,750,000
Farm Security Administration: Construction, water conservation and utilization projects, allotment to agriculture				178,330		
Rural Electrification Administration: Loans and purchase of property	(¹⁰)	(¹¹)	¹² 25,000,000	7,059,188	6,500,000	19,800,000
Total, Department of Agriculture	1,350,000	1,750,000	26,750,000	8,426,312	8,300,000	21,550,000
Total, loans and investments to aid agriculture	1,350,000	1,750,000	26,750,000	90,426,312	225,300,000	341,550,000
Conservation and development of agricultural land and water resources:						
Federal Loan Agency—Reconstruction Finance Corporation: Loans to drainage, levee, and irrigation districts, gross				159,000	350,000	300,000
Department of Agriculture:						
Soil Conservation Service—Transferred from: Work Projects Administration, emergency relief construction				* 59		
Water conservation and utilization projects	1,165,066	700,000		647,566	750,000	1,200,000
Flood control, general		2,100,000	500,000	592,182	3,500,000	2,500,000
Total, Department of Agriculture	1,165,066	2,800,000	500,000	1,239,689	4,250,000	3,700,000
Department of the Interior—Bureau of Reclamation: Water conservation and utility projects (reimbursable)		3,340,000		2,241,276	1,250,000	1,250,000
Total, conservation and development of agricultural land and water resources	1,165,066	6,140,000	500,000	3,639,965	5,850,000	5,250,000
Total, agriculture and agricultural resources	2,515,066	7,890,000	27,250,000	94,066,277	231,150,000	346,800,000
NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL:						
Conservation and development of land and water resources:						
Tennessee Valley Authority—Acquisition of assets:						
Appropriated funds*	¹³ 2,251,000	¹³ 31,476,000	¹³ 19,207,500	10,860,742	20,328,742	32,585,000
Corporate funds, gross				8,602,420	24,737,000	22,788,500
Total, Tennessee Valley Authority	2,251,000	31,476,000	19,207,500	19,463,162	45,065,742	55,373,500

*Includes only that part of appropriation account used for construction.

* Excess of credits, deduct.

¹ Excludes \$2,087,675 contract authorization.² Excluding \$875,000 contract authorization.¹⁰ \$300,000,000 authorized to be borrowed from Reconstruction Finance Corporation.¹¹ \$250,000,000 authorized to be borrowed from Reconstruction Finance Corporation.¹² In addition, \$225,000,000 authorized to be borrowed from Reconstruction Finance Corporation.¹³ Excluding the following amounts available for capital improvement by reappropriation of unobligated balances: 1946, \$12,087,740; 1947, \$3,616,521; 1948, \$12,056,521 (estimated).

APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL
AND CORPORATION ACCOUNTS—Continued

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
NATURAL RESOURCES—Continued						
Conservation and development of land and water resources—Continued						
Department of the Interior:						
Bonneville Power Administration: Construction, operation, and maintenance, Bonneville Power transmission system.....	(4)	¹⁴ \$12,470,000	¹⁵ \$20,278,000	\$9,233,473	\$15,600,000	\$20,000,000
Southwestern Power Administration:						
Construction.....		7,500,000	2,325,000		3,331,000	6,370,000
Public Works Administration, act of 1938.....				36,009	416,469	
Total, Southwestern Power Administration.....		7,500,000	2,325,000	36,009	3,747,469	6,370,000
Bureau of Indian Affairs: Construction, irrigation systems (reimbursable).....	\$566,750	924,038	1,535,000	512,781	1,000,000	1,780,000
Bureau of Reclamation:						
Reclamation fund, special fund, construction.....	24,762,560	27,465,303	14,042,000	8,131,290	20,837,059	32,164,200
General fund, construction:						
Parker Dam, Arizona-California.....				195,208	40,000	255,000
Gila project, Arizona.....	2,000,000	2,000,000	2,500,000	458,655	2,927,885	2,400,000
Davis Dam project, Arizona-Nevada.....	5,980,000	7,500,000	18,000,000	1,711,528	13,000,000	15,000,000
Central Valley project, California.....	23,715,000	12,685,622	20,000,000	6,006,041	27,000,000	30,000,000
Kings River project, California.....		100,000	100,000		90,000	95,000
Colorado-Big Thompson project, Colorado.....	5,750,000	7,504,075	14,000,000	4,567,845	8,841,899	13,000,000
Pine River project, Colorado.....				15,734	13,500	
San Luis Valley project, Colorado.....	350,000			88,440	291,035	94,600
Boise project, Anderson Ranch, Idaho.....	3,000,000			3,081,809	509,111	
Hungry Horse project, Montana.....	1,500,000	867,210	4,500,000	8,743	1,370,171	3,400,000
Tuacumcui project, New Mexico.....	2,000,000			2,362,784	841,021	
Lugert-Altus project, Oklahoma.....	1,000,000			1,126,716	434,988	
Colorado River project, Texas.....	6,900	68,400		100,091	70,000	43,500
Provo River project, Utah.....				5,218	19,772	
Columbia Basin project, Washington.....	16,275,000	18,000,000	27,500,000	5,941,667	24,500,000	27,000,000
Yakima project, Roza division, Washington.....	325,000			586,538	129,838	
Total, general fund, construction.....	61,921,900	48,725,307	86,600,000	26,257,017	80,179,220	91,287,500
Fort Peck project, Montana.....	955,800	932,893	2,500,000	197,617	750,000	2,500,000
Missouri River Basin.....	13,980,300	17,500,000	23,000,000	4,094,197	18,000,000	25,000,000
Advances to Colorado River Dam fund:						
Boulder Canyon project.....		433,605	800,000	5,901,909	2,500,000	2,000,000
All-American Canal.....	6,000,000	5,000,000	4,000,000	2,482,348	5,000,000	4,865,300
Colorado River front work and levee system.....	112,500	600,000	1,519,000	194,623	500,000	1,224,000
Valley gravity canal and storage project, Texas.....				254,078	350,000	305,000
Transferred from: War Department civil functions, food control, general.....				* 21,624		
Public Works Administration, act of 1938, allotment to Interior, Reclamation.....				50,033		
Total, Bureau of Reclamation.....	107,733,000	100,657,108	132,461,000	47,541,488	128,116,279	159,347,000
Geological Survey—Transferred from: War Department civil functions, flood control.....						
	*			402,900	600,000	440,000
Total, Department of the Interior.....	108,299,750	121,551,146	156,569,000	57,726,651	149,063,739	187,937,000
Department of State—International Boundary and Water Commission, United States and Mexico:						
Construction.....	999,800	9,250,000	8,000,000	672,587	3,500,000	9,000,000
Rio Grande emergency flood protection.....		100,000	25,000	15,376		
Transferred from: Valley gravity canal and storage project, Texas, Bureau of Reclamation.....				63,650	2,263	
Total, Department of State.....	999,800	9,350,000	8,025,000	751,613	3,502,263	9,000,000

* Excess of credits, deduct.

¹⁴ Excluding the following reappropriation of unobligated balances: 1946, \$19,814,963; 1947, \$2,597,899.¹⁵ Excluding \$6,000,000 contract authorization.

**APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL
AND CORPORATION ACCOUNTS—Continued**

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
NATURAL RESOURCES—Continued						
Conservation and development of land and water resources—Continued						
War Department—Civil functions, Corps of Engineers:						
Flood control, general	\$127,292,000	\$144,065,000	\$163,356,000	\$43,025,353	\$148,066,000	\$206,720,000
Flood control, Kings River and Tulare Lake, Calif.	1,000,000	1,000,000			231,000	750,000
Flood control, Sutton River, W. Va.		750,000			120,000	615,000
Flood control, general, emergency fund				13,534,241	2,287,000	100,000
Flood control, Mississippi River and tributaries	45,000,000	46,000,000	24,000,000	30,256,735	36,500,000	44,000,000
Emergency fund for flood control on tributaries of the Mississippi River	500,000	500,000	100	640,145	417,000	100,000
Flood control, Sacramento River, Calif.	2,050,000	2,000,000	1,000,000	1,616,796	1,679,000	1,400,000
Power plant, Bonneville Dam, Columbia River, Oreg., construction					237,708	536,000
Power plant, Fort Peck Dam, Mont., construction		1,505,000		776,884	1,800,000	1,190,000
Total, War Department, civil functions	174,842,000	195,820,000	188,356,100	90,088,162	191,882,000	255,011,000
Total, conservation and development of land and water resources	286,392,550	358,197,146	372,187,600	168,029,588	389,513,002	507,321,500
Conservation and development of mineral resources: Department of the Interior—Bureau of Mines:						
Construction and equipment of anthracite research laboratory		450,000			25,000	300,000
Synthetic liquid fuels	7,000,000	5,250,000	5,000,000	3,387,654	6,000,000	8,000,000
Construction and equipment of helium plants	(15)	(15)		165,282	907,300	50,000
Drainage tunnel, Leadville, Colo.					28,500	
Total, conservation and development of mineral resources	7,000,000	5,700,000	5,000,000	3,704,538	6,960,800	8,350,000
Conservation and development of fish and wildlife:						
Department of the Interior—Fish and Wildlife Service, construction of byproducts plant, Fribillot Islands, Alaska				65,894	55,000	1,200
Department of State—International Pacific Salmon Fisheries Commission, restoration of salmon runs, Fraser River system				251,872	450,000	248,687
Total, conservation and development of fish and wildlife				317,766	505,000	249,887
Recreational use of resources:						
Department of the Interior—National Park Service:						
Roads, trails, and physical improvements			5,000,000			4,253,000
Roads and trails		6,000,000		230,525	3,400,000	1,897,000
Physical improvements, buildings and utilities		1,330,000		13,935	1,000,000	400,000
Blue Ridge, Natchez Trace, and George Washington Memorial Parkways				296,138		
Parkways		11,000,000			3,600,000	4,600,000
Roads and trails, national parks, emergency construction				10,934	5,600	1,000
National Industrial Recovery, Public Works Administration, allotment to Interior				6,670		
Total, recreational use of resources		18,330,000	5,000,000	530,332	8,005,600	11,151,000
Total, natural resources not primarily agricultural	293,392,550	382,227,146	382,187,600	172,582,224	404,984,402	527,072,387
TRANSPORTATION AND COMMUNICATION:						
Provision of navigation aids and facilities:						
Department of the Interior—Geological Survey: Transferred from: War Department civil functions, maintenance and improvement of existing river and harbor works				94,088	125,000	125,000
Treasury Department—Coast Guard:						
Establishing and improving aids to navigation	(17)	3,300,000	2,800,000	(17)	1,134,721	4,871,000
Acquisition of vessels and shore facilities	(17)	1,375,000	2,869,000	(17)	10,326,934	9,500,000
Emergency construction, vessels and shore facilities					25,775	
Special projects, aids to navigation, Coast Guard				(17)	388,894	282,036
Special projects, aids to navigation, Lighthouse Service				(17)	150	
Total, Treasury Department		4,765,000	5,669,000		11,876,474	14,653,036

* Excess of credits, deduct.

¹⁵ Excludes reappropriations as follows: fiscal year 1946, \$2,333,045; fiscal year 1947, \$1,902,332.

¹⁷ Classified under Navy Department, Naval Establishment, for fiscal year 1946.

**APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL
AND CORPORATION ACCOUNTS—Continued**

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
TRANSPORTATION AND COMMUNICATION—Continued						
Provision of navigation aids and facilities—Continued						
War Department—Civil functions.						
Corps of Engineers:						
Maintenance and improvement of existing river and harbor works	\$81,193,600	\$110,125,250	\$101,994,000	\$77,755,877	\$102,738,000	\$133,884,000
Alterations of bridges over navigable waters of the United States		2,900,000	500,000	4,502,005	325,000	800,000
Transferred from: Improvement of Washington Channel, District of Columbia				32,562	55,000	
Total, Corps of Engineers	81,193,600	113,025,250	102,494,000	77,285,834	103,118,000	134,684,000
The Panama Canal:						
Maintenance and operation, improvement and betterments*	1,407,987	4,480,981	5,145,409	2,743,373	6,737,351	6,315,439
Construction, additional facilities, national defense	810,600	2,618,400	750,000	1,527,096	3,408,000	1,700,000
Total, the Panama Canal	2,218,587	7,099,381	5,895,409	4,270,469	10,145,351	8,015,439
Panama Railroad Company, Expansion of plant and equipment, uncompleted construction and improvements, gross						
				7,531	121,000	500,000
Total, provision of navigation aids and facilities	83,412,187	124,889,231	114,058,481	81,657,922	125,385,825	157,977,475
Provision of highways:						
Federal Works Agency—Public Roads Administration:						
Federal-aid highway system	25,000,000	50,000,000	10,288,854	29,301,606	50,209,353	32,288,854
Federal-aid secondary or feeder roads	3,000,000	20,000,000	3,000,000	5,263,830	13,619,134	10,000,000
Elimination of grade crossings	6,000,000	25,000,000	5,000,000	5,323,820	14,265,875	22,000,000
Federal-aid postwar highways	25,000,000	150,000,000	279,000,000	4,618,858	139,686,790	309,000,000
Mount Vernon Memorial Highway					64,544	
Public lands highways			3,000,000	29,676	263,164	2,000,000
Strategic highway network	10,000,000	10,515,637		8,346,767	10,296,120	6,000,000
Access roads	35,000,000	7,323,155		18,169,340	22,583,212	2,749,501
Surveys and plans	3,000,000			1,073,738	5,117,089	3,000,000
Emergency relief, highway grade-crossing elimination				225,895	1,855,580	800,000
Working fund 1946, 1947, and 1948				2,071,581	5,141,181	5,170,000
Emergency fund, for the President, national defense, allotment				1,509,356	1,602,338	
Allotment from the Public Works Administration				3,189		
Payment of claims	2,447,771			1,406,022	1,193,863	
Working fund, agriculture, forest roads and trails, forest highways				119,025		
Highway funds, emergency expenditures, National Industrial Recovery Act of June 16, 1933				4,270	54,685	
Highway funds, emergency expenditures, National Industrial Recovery Act of Apr. 8, 1935				48,066	12,958	
Flood relief, Missouri, Mississippi, Louisiana, and Arizona, for restoration of roads and bridges					115,390	
National Industrial Recovery, Public Works Administration, emergency expenditures, allotment				1,436,175	1,585,342	
Working fund, national parks, roads and trails, emergency construction				817		
Total, Federal Works Agency	109,447,771	262,838,792	300,288,854	74,809,769	267,666,619	393,008,755
Department of Agriculture:						
Forest Service—Roads and trails for States, National forest fund	1,601,213	1,370,000	1,580,000	1,870,477	1,400,000	1,500,000
Forest roads and trails	10,398,778	26,214,222	23,800,000	7,670,439	25,000,000	25,000,000
Total, Department of Agriculture	11,999,991	27,584,222	25,380,000	9,540,916	26,400,000	26,500,000
Department of the Interior, working fund (access roads)						
Bureau of Indian Affairs—Roads, Indian reservations	1,300,000	3,700,000	3,700,000	1,127,427	3,100,000	4,100,000

* Excess of credits, deduct.

*Includes only that part of appropriation account used for construction.

**APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL
AND CORPORATION ACCOUNTS—Continued**

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
TRANSPORTATION AND COMMUNICATION—Continued						
Provision of highways—Continued						
Government in the Territories—Territory of Alaska:						
Wagon roads, bridges, and trails in Alaska, receipt limitation	\$152,500	\$140,000	\$130,000	\$116,597 1,162	\$140,000	\$136,000
Construction of Palmer-Richardson Road, Alaska						
Construction and maintenance of roads, bridges, and trails, Alaska	1,038,900	2,600,000	3,753,000	1,040,531	2,400,000	3,300,000
Reconstruction and improvement of the Richardson Highway, Alaska	1,250,000	750,000	250,000	1,256,163	900,000	360,000
Total, Government in the Territories	2,441,400	3,490,000	4,133,000	2,414,453	3,440,000	3,796,000
Total, Department of the Interior	3,741,400	7,190,000	7,833,000	3,541,880	6,594,600	7,896,000
Total, provision of highways	125,189,162	297,613,014	333,501,854	87,892,565	300,661,219	427,404,755
Promotion of aviation, including provision of airways and airports:						
National Advisory Committee for Aeronautics:						
Construction and equipment			13 2,400,000			2,400,000
Ames Aeronautical Laboratory				1,450,551	1,000,000	60,000
Construction and equipment, Langley Field, Va. ¹⁸		22 8,795,000		3,361,095	3,500,000	6,239,000
Aircraft engine research laboratory ²³		22 1,782,000		3,060,254	6,200,000	2,311,000
Total, National Advisory Committee for Aeronautics		10,577,000	2,400,000	7,871,900	10,700,000	11,010,000
Federal Works Agency						
Public Buildings Administration—Transferred from:						
National Industrial Recovery Public Works Administration, Office of Administrator of Civil Aeronautics				1,562		
Public Works Administration, act of 1938, Civil Aeronautics				1,016		
Total, Public Buildings Administration				2,578		
Public Roads Administration: Flight strips				387,247	581,689	
Total, Federal Works Agency				389,825	581,689	
Department of Commerce—Office of Administrator of Civil Aeronautics:						
Establishment of air navigation facilities	23 13,212,000	23 19,622,200	23 25,194,000	6,855,908	16,560,000	21,862,000
Development of landing areas for national defense	(24)	(24)		17,783,718	8,974,000	1,080,000
Development of civil landing areas				2,400,536	5,500,000	1,000,000
Construction, Washington National Airport	5,340,000			177,000	5,163,000	
Construction of cafeteria, Washington National Airport	156,000			156,000		
Preliminary plans and survey, Federal-Aid Airport Act		2,975,000			2,700,000	255,000
Federal-Aid Airport Act		45,000,000	2 50,000,000		4,000,000	50,020,000
Total, Department of Commerce	18,708,000	67,597,200	75,194,000	27,373,162	42,897,000	74,217,000
War Department, civil functions—Corps of Engineers:						
Transferred from: Development of landing areas, Civil Aeronautics Administration				4,496,771	1,500,000	
Total, promotion of aviation, including provision of airways and airways	18,708,000	78,174,200	77,594,000	40,131,658	55,678,689	85,227,000

² Anticipated supplemental.¹⁸ Excludes \$2,143,000 contract authorization.¹⁹ Includes anticipated supplemental appropriation of \$5,805,000 in 1947, and expenditures of \$510,000 in 1947 and \$4,000,000 in 1948 from supplemental.²⁰ Excludes reappropriations of \$3,371.²¹ Includes anticipated supplemental appropriation of \$1,674,000, and expenditures of \$100,000 in 1947 and \$1,000,000 in 1948 from supplemental.²² Excludes reappropriations of \$2,352.²³ Excludes reappropriations as follows: fiscal year 1946, \$5,995,267; fiscal year 1947, \$8,984,522; fiscal year 1948, \$500,000 (estimated).²⁴ Excludes reappropriations as follows: fiscal year 1946, \$12,681,796; fiscal year 1947, \$8,974,098.

APPROPRIATIONS AND EXPENDITURES FOR FEDERAL PUBLIC WORKS AND CONSTRUCTION—GENERAL, SPECIAL AND CORPORATION ACCOUNTS—Continued

Function, organization unit, and appropriation title	APPROPRIATIONS			EXPENDITURES		
	Actual, 1946	Actual, 1947	Recommended, 1948	Actual, 1946	Estimate, 1947	Estimate, 1948
CIVIL PUBLIC WORKS—Continued						
TRANSPORTATION AND COMMUNICATION—Continued						
Other services to transportation: Department of the Interior— government in the Territories; Territory of Alaska						
Alaska Railroad appropriated fund*			\$3,500,000			
Alaska Railroad special fund*						\$3,500,000
Total, transportation and communication	\$227,309,349	\$500,676,445	528,654,335	\$209,682,145	\$481,725,733	674,109,230
GENERAL GOVERNMENT:						
Other general government:						
Federal Works Agency: Public Buildings Administration:						
West central heating plant, Washington, D. C.		2,600,000	1,250,000	503,808	3,000,000	3,000,000
Construction of public buildings				1,263,796	1,500,000	400,000
Construction, purchase, remodeling, and designing buildings outside the District of Columbia					5,300,000	5,000,000
Federal Office Building, Nashville, Tenn.	5,575,000			5,597	1,200,000	3,600,000
Federal Office Buildings Nos. 2 and 3				79,128	140,000	23,000
General Accounting Office Building				11,488	175,000	81,000
Sites and construction, general office buildings in or near the District of Columbia				1,463,765	600,000	200,000
War Department buildings, Washington, D. C.				3,436	200,000	50,000
Social Security Board and Railroad Retirement Board buildings				1,100	3,000	
Emergency construction of public buildings, acts of 1935 and 1936				1,082		
Department of Commerce Building					962	
Construction of temporary office buildings				3,468		
Transferred from: Materials testing laboratory and equipment, Bureau of Standards				35		
Working fund				4,464,069	1,110,233	2,420,000
Total, Federal Works Agency	5,575,000	2,600,000	1,250,000	7,801,674	13,228,233	14,774,000
Department of Commerce—National Bureau of Standards:						
Construction of building and wind tunnel				37,434	232	
Construction of radio propagation building			600,000			600,000
Purchase and installation of betatron		250,000	415,000		175,000	390,000
Improvement of facilities		600,000			450,000	150,000
Materials testing laboratory and equipment				311	7,348	400
Total, Department of Commerce		\$50,000	1,015,000	37,745	632,580	1,140,400
Department of the Interior:						
Bureau of Indian Affairs: Construction, buildings and utilities		3,023,800	2,000,000	23,787	1,400,000	1,900,000
Government in the Territories: Puerto Rico, emergency relief, revolving fund, act of Feb. 11, 1936.				234,505	262,200	100,000
Total, Department of the Interior		3,023,800	2,000,000	258,292	1,662,200	2,000,000
War Department, civil functions:						
The Panama Canal: Memorial to Maj. Gen. George W. Goethals						156,500
Total, general government	5,575,000	6,473,800	4,265,000	7,628,701	15,523,013	17,914,400
Total, all functions, gross, civil public works	1,307,368,405	1,139,339,106	1,072,746,390	676,778,403	1,750,985,650	2,141,116,705
Adjustment to net corporation expenditures				-33,758,953	-48,823,000	-47,729,500
Total, all functions, net, civil public works	1,307,368,405	1,139,339,106	1,072,746,390	643,019,450	1,702,162,650	2,093,387,205

*Includes only that part of appropriation account used for construction.

• Excess of credits, deduct.

† Comparable expenditures under the "General public works" classification used in the midyear Budget Review (August 1946) are \$1,135,000,000.

THE WAR PROGRAM

Table A shows the status of the cumulative authorized war and national defense program at three stages: (1) at the beginning of the fiscal year 1946, when it was at a maximum; (2) at the beginning of the fiscal year 1947, after about 60 billion dollars of appropriations and authorizations had been rescinded or otherwise carried to surplus during the preceding year; and (3) on June 30, 1947, according to present estimates. The coverage conforms to the "National defense" category used in the Budget and in the daily statement of the United States Treasury during the war years. Authorizations, expenditures, and unexpended balances are given for both the activities in the general and special accounts and the Government corporations.

Table B shows war expenditures for the period July 1, 1940, to June 30, 1947, classified according to the agency making the expenditure. The coverage corresponds to the old "National defense" category used in the Budget and in the daily statement of the United States Treasury during the war years. The figures for expenditures shown for the several agencies are not quite comparable to those reported in the daily statement, because for the purposes of this analysis United Nations Relief and Rehabilitation Administration and other expenditures have generally been distributed by spending agency. In the case of terminal leave payments and bonds issued under the Armed Forces Leave Act of 1946, however, the amounts are shown under "other" agencies rather than under the spending or issuing agency. These figures for expenditures are also not comparable with the appropriations recorded for the various agencies, since the expenditures of funds allocated from appropriations to the President—such as the defense aid and United Nations Relief and Rehabilitation Administration appropriations—are recorded according to the agency making the expenditure.

Table C distributes the expenditures shown as war activities in the old "National defense" category among the categories where they fall under the new functional classification. Expenditures in both the general and special accounts and Government corporation war activities are shown for the fiscal years 1946 and 1947, classified by major category and subcategory of the new functional classification, with major spending agencies set out separately.

As might be expected, the figures in table C indicate that the bulk of the old "National defense" expenditures

remain in the same category. The more important shifts are to "International affairs and finance" (UNRRA and government and relief in occupied areas), "Agriculture and agricultural resources" (RFC food subsidies), "Natural resources not primarily agricultural" (Manhattan District atomic energy activities after January 1, 1947), "Transportation and communication" (United States Maritime Commission and War Shipping Administration), and to "General government" (especially War Assets Administration).

TABLE A
THE WAR AND NATIONAL DEFENSE PROGRAM

[In billions]

	Cumulative from July 1, 1940, to—		
	July 1, 1945 (before rescissions)	July 1, 1946 ¹	June 30, 1947
Authorizations:²			
Appropriations	\$403.4	\$360.1	\$390.4
Unliquidated contract authorizations	11.1	3.7	1.3
Total, general and special accounts	414.5	363.8	391.7
Net commitments of Reconstruction Finance Corporation and affiliates ³	16.0	12.6	9.8
Total authorizations	430.5	376.4	371.5
Expenditures:			
General and special accounts	281.5	330.0	348.3
Reconstruction Finance Corporation and affiliates (net)	8.9	9.2	8.8
Total expenditures	290.4	339.2	357.1
Unliquidated balances and unliquidated obligations at end of period:			
General and special accounts	133.0	33.8	13.4
Reconstruction Finance Corporation and affiliates	7.1	3.4	1.0
Total unliquidated balances and unliquidated obligations	140.1	37.2	14.4

¹ Figures include some pending appropriations enacted at a slightly later date.

² Include deficiency and supplemental appropriations through Dec. 31, 1946. Exclude cumulative appropriations lapsed and other amounts carried to surplus aggregating 7 billion dollars as of June 30, 1945.

³ Gross commitments less withdrawals and cancellations, and less receipts from rents, repayments, and sales.

TABLE B
EXPENDITURES FOR WAR ACTIVITIES, JULY 1, 1940-JUNE 30, 1947

INCLUDING NET OUTLAYS OF GOVERNMENT CORPORATIONS

Classified by agency; old "National defense" category

(In millions)

Period	Total	General and special accounts ¹							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	\$800	\$864	\$35			\$12	\$61	\$49
January-June, 1941	4,744	4,439	2,798	1,438	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	230		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	20,002	8,227	1,131	589	750	589	826	1,175
January-June, 1943	41,796	39,995	22,292	12,662	1,645	516	1,201	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	43,340	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	1,049	1,159	824	838	1,106
Total, fiscal year 1944	89,621	87,039	49,249	26,538	3,812	1,922	2,143	1,489	1,866	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	45,809	45,877	26,154	14,995	1,454	1,132	579	965	598	21
Total, fiscal year 1945	90,411	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	19,084	9,889	645	960	888	620	601	165
January-June, 1946	16,017	15,854	8,717	5,275	48	170	529	314	502	163
Total, fiscal year 1946	48,870	48,542	27,801	15,164	694	1,430	1,417	934	1,102	328
Fiscal year 1947:²										
July-December, 1946	8,050	8,250	3,276	2,774	184	³ 178	449	176	1,213	* 200
January-June, 1947	9,844	10,057	4,600	2,376	336		130	510	2,105	* 213
Total fiscal year, 1947	17,894	18,307	7,876	5,150	520	³ 178	579	686	3,318	* 413
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	\$721	1,235	1,173	1,324	2,544
1943	85,236	81,859	46,515	24,645	3,744	1,398	2,245	1,330	1,983	3,376
1944	90,883	89,336	49,210	26,607	3,486	1,950	1,788	1,633	1,652	1,557
1945	78,751	78,565	45,238	24,884	2,099	2,092	1,467	1,585	1,199	186
1946 ⁴	24,067	24,104	11,993	8,049	232	³ 648	978	490	1,715	* 37

* Excess of credits, deduct.

¹ Excludes certain war-related expenditures formerly also classified as war and defense activities in the daily statement of the United States Treasury, principally Coast Guard, which was a part of the Navy, and the United States Employment Service, whose functions were exercised by the War Manpower Commission during the war years. These were classified as "nonwar" expenditures commencing July 1, 1946.

² Estimated.

³ Effective Sept. 1, 1946, expenditures of the War Shipping Administration are included with expenditures of the United States Maritime Commission to which all functions were transferred.

⁴ Includes all payments and bonds issued under the Armed Forces Leave Act of 1946, amounting to 1,900 million dollars.

NOTE.—Detail will not necessarily add to totals because of rounding.

TABLE C

DISTRIBUTION OF EXPENDITURES IN OLD NATIONAL DEFENSE CATEGORY UNDER NEW FUNCTIONAL CLASSIFICATION

General and special accounts and net expenditures of Government corporations

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

Function and organization unit	Actual, 1946	Estimate, 1947 ¹	Function and organization unit	Actual, 1946	Estimate, 1947 ¹
NATIONAL DEFENSE:			INTERNATIONAL AFFAIRS AND FINANCE—Con.		
051. Military defense ²	\$25,276	\$8,149	153. International reconstruction, development, and monetary stabilization—Continued		
052. Naval defense ²	16,763	6,218	Federal Loan Agency: Reconstruction Finance Corporation (net)	\$153	\$19
053. Activities supporting defense ²	2,973	368	Other	(2)	(1)
Total, national defense	45,012	14,726	151. Membership in various international organizations	(2)	(1)
VETERANS' SERVICES AND BENEFITS:			155. Philippine war damage and rehabilitation:		
104. Veterans' hospitals, other services, and administrative costs	(3)	1	Philippine War Damage Commission		15
INTERNATIONAL AFFAIRS AND FINANCE:			Federal Works Agency: Public Roads Administration		
151. Foreign relations:			Department of State: International obligations and activities		
Executive Office of the President: Office for Emergency Management:			War Department, civil functions		
Foreign Economic Administration			Other		
Office of Inter-American Affairs			Total, international affairs and finance		
Department of State:			789		
International obligations and activities			2,491		
Foreign Service			SOCIAL WELFARE, HEALTH, AND SECURITY:		
Institute of Inter-American Affairs			201. Retirement and dependents' insurance:		
Inter-American Educational Foundation, Inc.			Treasury Department: Coast Guard		
Other			202. Unemployment and accident compensation		
152. Foreign relief:			203. Assistance to aged and other special groups:		
Executive Office of the President:			Federal Security Agency: Office of the Administrator		
Office for Emergency Management:			204. Work relief and direct relief		
Foreign Economic Administration:			206. Promotion of public health:		
United Nations Relief and Rehabilitation Administration, allotment			Federal Security Agency:		
United States Maritime Commission: United Nations Relief and Rehabilitation Administration, allotment			Public Health Service		
Federal Loan Agency: Reconstruction Finance Corporation:			Social Security Administration: Children's Bureau		
United Nations Relief and Rehabilitation Administration, allotment			Department of Labor: Children's Bureau		
Department of Agriculture: Production and Marketing Administration:			Other		
United Nations Relief and Rehabilitation Administration, allotment			207. Crime control and correction:		
Other			Department of Justice: Federal Bureau of Investigation		
Department of the Interior: Office of the Secretary—United Nations Relief and Rehabilitation Administration, allotment			208. Community welfare services		
Navy Department: Office of the Secretary—United Nations Relief and Rehabilitation Administration, allotment			Total, social, welfare, health, and security		
Department of State:			126		
International obligations and activities:			2,511		
United Nations Relief and Rehabilitation Administration			HOUSING AND COMMUNITY FACILITIES:		
Other			251. Public housing programs:		
Treasury Department:			Federal Loan Agency: Reconstruction Finance Corporation (net)		
Bureau of Federal Supply: United Nations Relief and Rehabilitation Administration, allotment			National Housing Agency: Federal Public Housing Authority		
Office of the Secretary			Navy Department: Office of the Secretary		
War Department, military activities:			Other		
Office of Secretary of War: Foreign war relief, allotment to War			252. Aids to private housing:		
United Nations Relief and Rehabilitation Administration, allotment			Federal Loan Agency: Reconstruction Finance Corporation (net)		
Government and relief in occupied areas			254. Provision of community facilities:		
Other			Federal Works Agency: Bureau of Community Facilities		
153. International reconstruction, development, and monetary stabilization:			Other		
Treasury Department: Office of the Secretary—Financial aid to China (national defense)			Total, housing and community facilities		
120			91		
			2,937		
			EDUCATION AND GENERAL RESEARCH:		
			301. Promotion of education		
			304. General-purpose research:		
			Executive Office of the President: Office for Emergency Management—Office of Scientific Research and Development		
			Other		
			Total, education and general research		
			34		
			4		
			35		
			5		

¹ Excess of credits, deduct.² Excludes certain war-related expenditures formerly also classified as war and defense activities in daily statement of the United States Treasury, principally Coast Guard which was a part of the Navy, and the United States Employment Service, whose functions were exercised by the War Manpower Commission during the war years, which were classified as "nonwar" expenditures commencing July 1, 1946.³ Includes terminal leave payments and bonds.⁴ Less than \$500,000.

NOTE.—Detail will not necessarily add to totals because of rounding.

TABLE C—Continued
DISTRIBUTION OF EXPENDITURES IN OLD NATIONAL DEFENSE CATEGORY UNDER NEW FUNCTIONAL CLASSIFICATION—Continued

Function and organization unit	Actual, 1946	Estimate, 1947	Function and organization unit	Actual, 1946	Estimate, 1947
AGRICULTURE AND AGRICULTURAL RESOURCES:			FINANCE, COMMERCE, AND INDUSTRY—Con.		
351. Development and improvement of agriculture, excepting financial aids and conservation:			503. Promotion or regulation of trade and industry—Con.		
Department of Agriculture:			Department of the Interior:		
Emergency rubber project	\$4	\$1	Solid Fuels Administration for War.	\$3	\$3
Production and Marketing Administration	31	24	Other	(2)	(3)
Other	(1)	(3)	Other	(2)	(3)
353. Other financial aids:			501. Business loans and guarantees:		
Federal Loan Agency Reconstruction Finance Corporation (net)	819	115	Federal Loan Agency: Reconstruction Finance Corporation (net)	* 221	* 97
Total, agriculture and agricultural resources	884	140	505. War damage insurance:		
NATURAL RESOURCES NOT PRIMARILY AGRICULTURAL:			Federal Loan Agency: Reconstruction Finance Corporation (net)	* 2	1
401. Conservation and development of land and water resources, not primarily agricultural	(1)	-----	Total, finance, commerce, and industry	* 35	40
402. Conservation and development of forest resources	(2)	-----	LABOR:		
403. Conservation and development of mineral resources:			551. Mediation and regulation of employment conditions:		
Department of the Interior:			Executive Office of the President: Office for Emergency Management:		
Bureau of Mines	6	2	National War Labor Board	3	-----
Other	1	(3)	Other	(2)	(2)
Navy Department	3	5	National Labor Relations Board	1	(2)
406. Development and control of atomic energy (non-military):			Department of Labor:		
Atomic Energy Commission	201	-----	Office of the Secretary	2	(2)
Department of Justice: Federal Bureau of Investigation	5	-----	Other	(2)	(2)
Total, natural resources not primarily agricultural	9	213	Other	(2)	-----
TRANSPORTATION AND COMMUNICATION:			552. Training and placement of workers:		
451. Promotion of the merchant marine:			Executive Office of the President: Office for Emergency Management—War Manpower Commission	16	-----
United States Maritime Commission	374	* 117	Department of Labor: United States Employment Service	59	5
452. Provision of navigation aids and facilities:			Other	* 4	(2)
War Department: Panama Canal	2	3	553. Labor information, statistics, and general administration:		
Other	-----	(2)	Department of Labor:		
453. Provision of highways:			Bureau of Labor Statistics	3	(2)
Federal Works Agency: Public Roads Administration	29	40	Other	(2)	(2)
Department of the Interior: Government in the Territories	1	1	Total, labor	81	6
454. Promotion of aviation, including provision of airways and airports:			GENERAL GOVERNMENT:		
Department of Commerce: Civil Aeronautics Administration	18	9	603. Executive direction and management:		
War Department, civil functions, Corps of Engineers	4	2	Executive Office of the President: Office for Emergency Management:		
Other	1	1	Office for Emergency Management proper	1	-----
455. Regulation of transportation:			Office of War Mobilization and Reconversion	3	1
Executive Office of the President: Office for Emergency Management—Office of Defense Transportation	6	1	Other	1	(2)
Treasury Department: Coast Guard	2	3	604. Federal financial management	(2)	(2)
Other	(2)	-----	610. Other general government:		
456. Other services to transportation	(2)	(2)	Executive Office of the President: Office for Emergency Management:		
458. Regulation of communication:			Office of War Mobilization and Reconversion	(2)	-----
Federal Communications Commission	2	(2)	War Assets Administration	98	494
Office of Censorship	5	(2)	Civil Service Commission	5	(2)
Other	(2)	-----	Federal Loan Agency:		
459. Other services to communication	(2)	1	Office of the Administrator	6	-----
Total, transportation and communication	445	* 57	Reconstruction Finance Corporation (net)	* 88	-----
FINANCE, COMMERCE, AND INDUSTRY:			Other	(2)	-----
503. Promotion or regulation of trade and industry:			Federal Security Agency:		
Executive Office of the President: Office for Emergency Management:			Office of the Administrator	3	1
Office of Temporary Controls:			Other	(2)	-----
Office of Temporary Controls proper	53	-----	Department of Commerce:		
Civilian Production Administration	28	9	Office of Surplus Property	7	-----
Office of Price Administration	156	71	Other	1	-----
Other	-----	-----	Department of the Interior:		
Other	(2)	-----	War Relocation Authority	23	1
Other	(2)	-----	Government in the Territories	11	(2)
Other	(2)	-----	Other	(2)	1
Other	(2)	-----	Department of State: International obligations and activities	2	1

* Excess of credits, deduct.

1 Less than \$500,000.

TABLE C—Continued
 DISTRIBUTION OF EXPENDITURES IN OLD NATIONAL DEFENSE CATEGORY UNDER NEW FUNCTIONAL
 CLASSIFICATION—Continued

Function and organization unit	Actual, 1946	Estimate, 1947	Function and organization unit	Actual, 1946	Estimate, 1947
GENERAL GOVERNMENT—Continued			From:		
610. Other general government—Continued			General and special accounts.	\$18,592	\$18,307
War Department:			Corporation accounts.	328	* 413
Military activities:			Total expenditures.	48,870	17,894
Quartermaster Corps.	(3)				
Corps of Engineers.		\$10			
Civil functions: Quartermaster Corps.	\$2	78			
Other.	* 3	(2)			
Total, general government.	71	587			
Total, old national defense items now classified in other categories.	2,496	3,168			
Adjustment to daily Treasury statement basis.	1,361				
Total expenditures.	48,870	17,894			

* Excess of credits, deduct.

* Less than \$500,000.



EXPLANATION OF THE ESTIMATES OF RECEIPTS

The estimates of receipts from taxes and customs for the current and the ensuing fiscal years are prepared in December each year by the Treasury Department. The estimates of miscellaneous receipts in general are prepared by the agency depositing the receipts in the Treasury.

TOTAL RECEIPTS

Total receipts, general and special accounts (daily Treasury statement basis) are estimated in the amounts of \$41,584.6 millions in the fiscal year 1947 and \$39,717.5 millions in the fiscal year 1948. Estimated total receipts in the fiscal year 1947 show a decline of \$2,654 millions from actual 1946 receipts; estimated total receipts for 1948 represent a further decrease of \$1,867.2 millions.

The details of the estimated and actual receipts are shown in table 7, pages A11-A20. 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	Actual		Estimate	
	1945	1946	1947	1948
Direct taxes on individuals.....	41.5	43.0	44.8	48.1
Direct taxes on corporations.....	34.3	29.2	22.2	20.8
Excise taxes.....	12.4	15.1	17.5	15.4
Employment taxes.....	3.8	3.9	4.7	6.8
Customs.....	0.7	1.0	1.2	1.3
Miscellaneous receipts.....	7.3	7.8	9.6	7.6
Total receipts.....	100.0	100.0	100.0	100.0

¹ The Budget classification of taxes differs in several respects from the classification used by the Treasury Department in the daily Treasury statement. In the Budget classification, the Treasury "income tax" is divided into "direct taxes on individuals" and "direct taxes on corporations," except that the unjust enrichment tax is placed in "excise taxes." The Budget classification removes from the Treasury "miscellaneous internal revenue," the estate and gift taxes, which are placed in "direct taxes on individuals," and the capital stock tax, which is placed in "direct taxes on corporations." The Budget "excise taxes" consists of the Treasury "miscellaneous internal revenue" less the capital stock, estate, and gift taxes and plus the unjust enrichment tax. The Budget "employment taxes" consists of the Treasury "social security taxes," "taxes upon carriers and their employees," and "railroad unemployment insurance contributions."

Amounts shown for the fiscal year 1946 are on the basis of the daily Treasury statement as far as possible. Since the classification used in the daily Treasury statement does not correspond exactly to the Budget classification, it is necessary to allocate arbitrarily some of the adjustments from the detailed collections basis to the daily Treasury statement basis. The adjustment from the collections basis to the daily Treasury statement basis for "miscellaneous internal revenue" is contained in "excise taxes" and the adjustment for "income tax other" (other than withheld by employers) is contained in "direct taxes on individuals." The total amounts for employment taxes, customs, and miscellaneous receipts are on the basis of the daily Treasury statement. All details of taxes, other than "income tax, withheld by employers" and the details of "employment taxes," are on the basis of collections. Details of miscellaneous receipts are on the basis of warrants issued.

Direct taxes on individuals continue as the leading source of revenue, and although remaining at relatively stable absolute amounts in 1947 and 1948, increase as a percentage of total receipts. In 1948 they account for almost half of estimated total receipts. Direct taxes on corporations decline substantially both in absolute amount and as a percentage of total receipts but maintain their position as the second most important revenue source. Excise taxes increase on both absolute and percentage bases in 1947 but decline on both bases in 1948. Receipts from employment taxes are estimated to increase

on both absolute and percentage bases. Customs increase slightly in amount and as a percentage of total receipts. Miscellaneous receipts increase on both bases in 1947 but decrease in absolute amount and on a percentage basis in 1948.

FISCAL YEAR 1947

Actual receipts in the fiscal year 1946 and estimated receipts in the fiscal year 1947 are compared by major sources in the following table:

Total and net receipts by sources¹

(In millions of dollars)

Source	Actual, 1946	Estimate, 1947	Increase (+) or decrease (-), 1947 over 1946
Direct taxes on individuals.....	19,008.0	18,637.0	-371.0
Direct taxes on corporations.....	12,905.7	9,227.0	-3,678.7
Excise taxes.....	6,695.9	7,283.0	+587.2
Employment taxes.....	1,713.7	1,955.3	+241.6
Customs.....	455.5	493.7	+40.2
Miscellaneous receipts.....	3,479.9	3,986.6	+506.8
Total receipts.....	44,238.6	41,584.6	-2,654.0
Deduct net appropriation to Federal old-age and survivors insurance trust fund.....	1,200.8	1,354.7	+153.9
Net receipts.....	43,037.8	40,229.9	-2,807.9

¹ See footnote to preceding table.

Actual receipts in the fiscal year 1946, for the first time in 7 years, showed a decline from receipts of the previous fiscal year. Estimated 1947 receipts continue this trend. The estimated decrease in direct taxes on corporations is mainly responsible for the decrease in 1947. The large decrease in direct taxes on corporations in the fiscal year 1947 as compared with the fiscal year 1946 reflects lower corporation profits and legislative changes.

In spite of the estimated higher levels of income on which the individual income taxes collected in the fiscal year 1947 are based, the reductions in the yield caused by the changes in the law made by the Revenue Act of 1945 resulted in a small net decrease in direct taxes on individuals. Excise taxes are expected to increase because of higher income levels and an increased supply of taxable commodities.

Direct taxes on individuals.—The yields of direct taxes on individuals are shown in the following table:

(In millions of dollars)

Source	Actual, 1946	Estimate, 1947	Increase (+) or decrease (-), 1947 over 1946
Individual income tax:			
Withheld.....	9,391.7	9,302.0	-89.7
Not withheld.....	8,522.8	8,017.0	-505.8
Back taxes.....	416.7	388.0	-71.3
Total individual income tax.....	18,331.2	17,907.0	-424.2
Estate tax.....	629.6	678.0	+48.4
Gift tax.....	47.2	52.0	+4.8
Total direct taxes on individuals.....	19,008.0	18,637.0	-371.0

Estimated individual income tax receipts in the fiscal year 1947 show decreases as compared with the fiscal year 1946 in all categories except back taxes. The decreases in current individual income tax receipts, in spite of rising levels of income on which such taxes were based, were caused by lower effective rates of tax resulting from the passage of the Revenue Act of 1945. This measure reduced normal and surtax rates, increased the normal tax exemptions, and reduced the rate of withholding effective in the calendar year 1946. About 95 percent of the tax receipts in the fiscal year 1947 represent liabilities under the Revenue Act of 1945 compared with approximately 30 percent in the fiscal year 1946. The peak individual income tax liabilities of the past few years are the source of the steadily increasing receipts from back taxes. Estate and gift tax receipts increase in the fiscal year 1947 as a result of the higher valuation of property subject to tax.

Direct taxes on corporations.—The details of the taxes from this source appear in the table below:

[In millions of dollars]

Source	Actual, 1946	Estimate, 1947	Increase (+) or decrease (-), 1947 over 1946
Income and excess profits taxes	10,633.9	7,811.0	-2,822.9
Declared value excess profits tax	70.7	35.0	-35.7
Back taxes (excluding unjust enrichment)	1,818.9	1,381.0	-437.9
Capital stock tax	352.1	—	-352.1
Total direct taxes on corporations	12,905.7	9,227.0	-3,678.7

Corporation income and excess profits taxes in the fiscal year 1947 reflect incomes and tax provisions of the calendar years 1945 and 1946 while receipts in the fiscal year 1946 were based on incomes and tax provisions of the calendar years 1944 and 1945. The decrease in estimated receipts for the fiscal year 1947 as compared with the fiscal year 1946 therefore reflects a part-year effect of the repeal of the excess profits tax and the declared value excess profits tax, and a reduction of surtax rates effective with years beginning after December 31, 1945, and in addition a lower level of corporation profits estimated for the calendar year 1946 as compared with the calendar year 1944. The repeal of the capital stock tax with respect to years ending after June 30, 1945, also affects direct taxes on corporations as only small delinquent taxes will be collected in the fiscal year 1947.

Excise taxes.—Receipts from this source by major groups are shown in the following table:

[In millions of dollars]

Source	Actual, 1946	Estimate, 1947	Increase (+) or decrease (-), 1947 over 1946
Liquor taxes	2,525.5	2,585.0	+59.5
Tobacco taxes	1,365.5	1,227.0	-138.5
Stamp taxes	87.7	77.0	-10.7
Manufacturers' excise taxes	922.4	1,379.4	+457.0
Retailers' excise taxes	492.0	509.9	+17.9
Miscellaneous taxes	1,490.9	1,504.7	+13.8
Unjust enrichment tax	(3)	(3)	—
Adjustment to daily Treasury statement basis	+11.8	—	+11.8
Total excise taxes	6,695.9	7,288.0	+592.2

¹ Less than \$50,000.

Reflecting increased effective consumer demand, receipts from liquor taxes, tobacco taxes, retailers' excise taxes, miscellaneous taxes, and manufacturers' excise taxes are estimated to increase in the fiscal year 1947 as compared with the fiscal year 1946. The greatest increase occurs

in manufacturers' excise taxes where an augmented supply of taxable commodities reinforces the higher consumer demand. Stamp taxes decline as a result of an estimated decrease in the activity in security markets.

Employment taxes.—The yields of the various employment taxes are shown below:

[In millions of dollars]

Source	Actual, 1946	Estimate, 1947	Increase (+) or decrease (-), 1947 over 1946
Federal Insurance Contributions Act	1,238.2	1,370.0	+131.8
Federal Unemployment Tax Act	179.9	185.0	+5.1
Railroad Retirement Tax Act	282.6	386.0	+103.4
Railroad unemployment insurance contributions	12.9	14.3	+1.4
Total employment taxes	1,713.7	1,955.3	+241.6
Deduct net appropriation to Federal old-age and survivors insurance trust fund	1,200.8	1,354.7	+153.9
Net employment taxes	512.9	600.6	+87.7

The estimated increase in receipts in the fiscal year 1947 over the fiscal year 1946 is based on higher industrial and railroad pay rolls and on an increase in the tax rate under the Railroad Retirement Tax Act. The rate change, from 3½ percent to 5¼ percent each on the carriers and their employees beginning January 1, 1947, will increase receipts under this act in the last quarter of the fiscal year 1947.

Customs.—Customs receipts are estimated to be \$495.7 millions in the fiscal year 1947. This is an increase of \$60.2 millions over receipts of \$435.5 millions in the fiscal year 1946.

Miscellaneous receipts.—The large increase in receipts from the sale of surplus property, partially offset by a decrease in recoveries from renegotiation of war contracts, is responsible for the increase in miscellaneous receipts.

FISCAL YEAR 1948

Estimated receipts in the fiscal years 1947 and 1948 are compared by major sources in the following table:

Total and net receipts by source¹

[In millions of dollars]

Source	Estimate, 1947	Estimate, 1948	Increase (+) or decrease (-), 1948 over 1947
Direct taxes on individuals	18,637.0	19,120.0	+483.0
Direct taxes on corporations	9,227.0	8,270.0	-957.0
Excise taxes	7,282.0	6,118.0	-1,164.0
Employment taxes	1,955.3	2,033.7	+78.4
Customs	495.7	517.3	+21.6
Miscellaneous receipts	3,986.6	2,998.5	-988.2
Total receipts	41,584.6	39,717.5	-1,867.2
Deduct net appropriation to Federal old-age and survivors insurance trust fund	1,354.7	1,987.1	+632.4
Net receipts	40,229.9	37,730.4	-2,499.6

¹ See footnote to first table.

² Includes receipts under proposed legislation, from (a) retirement of capital stock of the Federal Deposit Insurance Corporation, (b) repayment of advances on industrial loans, Federal Reserve banks, and (c) transfer from gold increment fund.

Net receipts in the fiscal year 1948 are expected to show a decrease of \$2,499.6 millions from the fiscal year 1947. Direct taxes on corporations, excise taxes and miscellaneous receipts are responsible for the decline in revenues. The first occurs, despite higher profit levels, because of tax legislation enacted in 1945 but not fully reflected in receipts until the fiscal year 1948. The decrease in receipts from excise taxes is due to the termination of war tax rates on certain excise taxes effective July 1, 1947, in

accordance with the Presidential Proclamation of December 31, 1946, declaring the termination of hostilities as of December 31, 1946. The decrease in miscellaneous receipts results from reduced recoveries from renegotiation of war contracts and smaller receipts from sales of surplus property.

Direct taxes on individuals.—The yields of direct taxes on individuals are shown in the following table:

[In millions of dollars]

Source	Estimate, 1947	Estimate, 1948	Increase (+) or decrease (-), 1948 over 1947
Individual income tax:			
Withheld.....	9,302.0	9,614.0	+312.0
Not withheld.....	8,017.0	8,046.0	+29.0
Back taxes.....	588.0	731.0	+143.0
Total individual income tax.....	17,907.0	18,391.0	+484.0
Estate tax.....	678.0	679.0	+1.0
Gift tax.....	52.0	50.0	-2.0
Total direct taxes on individuals.....	18,637.0	19,120.0	+483.0

Individual income tax receipts from withholding and both current and back receipts from income taxes other than withheld are estimated to increase in the fiscal year 1948 as compared with the fiscal year 1947. The increases in withholding receipts and in current receipts other than withheld are the result of increases in levels of income while the increase in back tax receipts is a function of the peak tax liabilities of the last few years.

Direct taxes on corporations.—The details of the receipts from direct taxes on corporations appear in the table below:

[In millions of dollars]

Source	Estimate, 1947	Estimate, 1948	Increase (+) or decrease (-), 1948 over 1947
Income and excess profits taxes.....	7,811.0	6,501.0	-1,310.0
Declared value excess profits tax.....	35.0		-35.0
Back taxes (excluding unjust enrichment tax).....	1,381.0	1,709.0	+328.0
Total direct taxes on corporations.....	9,227.0	8,270.0	-957.0

The corporation income level affecting fiscal year 1948 receipts, namely, the combined income level of the calendar years 1946 and 1947, is estimated to be greater than the combined income level of the calendar years 1945 and 1946 which determines receipts in the fiscal year 1947. However, as fiscal year 1948 receipts reflect virtually the full year effect of the repeal of the excess profits and declared value excess profits taxes and the reduction of surtax rates enacted in the Revenue Act of 1945 whereas receipts in the fiscal year 1947 show only a one-half year effect, receipts in the fiscal year 1948 are estimated to be smaller than in 1947.

Excise taxes.—Receipts from the major groups of excise taxes are listed in the following table:

[In millions of dollars]

Source	Estimate, 1947	Estimate, 1948	Increase (+) or decrease (-), 1948 over 1947
Liquor taxes.....	2,585.0	1,877.4	-707.6
Tobacco taxes.....	1,227.0	1,216.0	-11.0
Stamp taxes.....	77.0	83.0	+6.0
Manufacturers' excise taxes.....	1,379.4	1,540.5	+161.1
Retailers' excise taxes.....		509.9	+509.9
Miscellaneous taxes.....	1,504.7	1,167.0	-337.7
Unjust enrichment tax.....	(1)	(1)	
Total excise taxes.....	7,283.0	6,118.0	-1,165.0

¹ Less than \$50,000.

All major sources of receipts from excise taxes decrease in the fiscal year 1948 as compared with the fiscal year 1947 except stamp taxes and manufacturers' excise taxes. The decrease in tax rates effective July 1, 1947, in accordance with the declaration of the termination of hostilities as of December 31, 1946, is primarily responsible for the large decreases in collections from liquor, retailers' excise and miscellaneous taxes. Manufacturers' excise tax receipts increase as a result of the continuing improvement in the supply of taxable items. Stamp taxes show a small increase reflecting increased activity in security markets.

Employment taxes.—The yields of the various employment taxes are shown below:

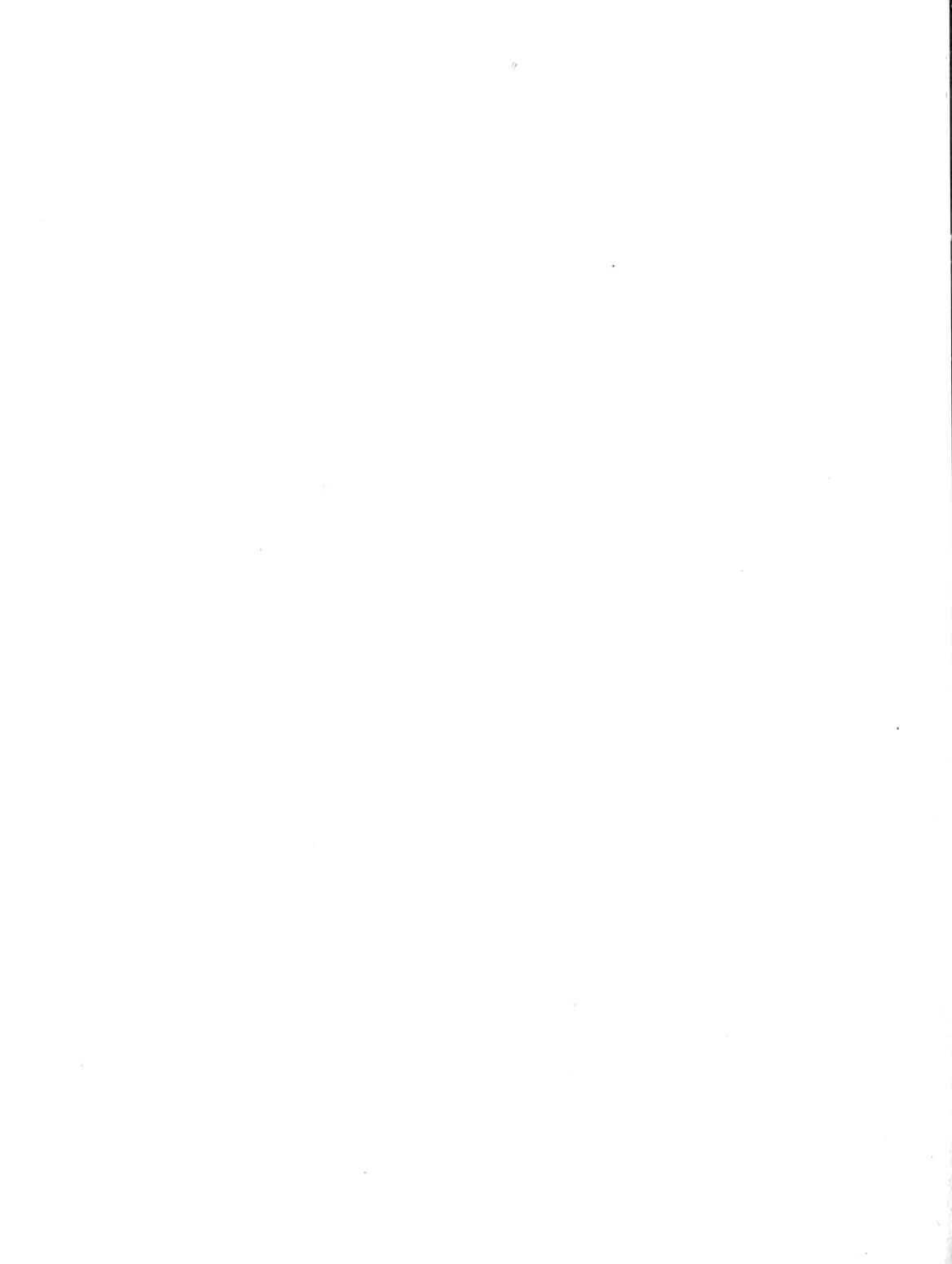
[In millions of dollars]

Source	Estimate, 1947	Estimate, 1948	Increase (+) or decrease (-), 1948 over 1947
Federal Insurance Contributions Act.....	1,370.0	2,003.0	+633.0
Federal Unemployment Tax Act.....	185.0	191.0	+6.0
Railroad Retirement Tax Act.....	386.0	487.0	+101.0
Railroad unemployment insurance contributions.....	14.3	12.7	-1.6
Total employment taxes.....	1,955.3	2,693.7	+738.4
Debet net appropriation to Federal old-age and survivors insurance trust fund.....	1,354.7	1,987.1	+632.4
Net employment taxes.....	600.6	706.6	+106.0

The increase in receipts in the fiscal year 1948 over receipts in the fiscal year 1947 is the result of an estimated increase in salaries and wages and of increases in the tax rates imposed by two of the employment taxes. Under the Federal Insurance Contributions Act the tax rate is scheduled to change from 1 percent to 2½ percent each on employers and employees on January 1, 1948. This increase in rates will raise receipts in the last quarter of the fiscal year by \$595 millions. Receipts under the Railroad Retirement Tax Act will be collected throughout the fiscal year 1948 at the higher rate of 5¼ percent each on the carriers and their employees, which goes into effect on January 1, 1947, rather than at the former rate of 3½ percent on each.

Customs.—Receipts from customs duties are expected to amount to \$517.3 millions in the fiscal year 1948, an increase of \$21.6 millions over receipts in the fiscal year 1947.

Miscellaneous receipts.—Decreases in receipts from the sales of surplus property and recoveries from renegotiation of war contracts account for the estimated decrease in miscellaneous receipts in the fiscal year 1948.



APPENDIXES

- Appendix 1. Analysis of the Public Debt.
- Appendix 2. Guaranteed Obligations and Contingent Liabilities of the United States
June 30, 1946.
- Appendix 3. Permanent Appropriations, General and Special Accounts.
- Appendix 4. Comparison of Expenditures by Organization Units, Fiscal Years 1940
Through 1946.
- Appendix 5. Unexpended Balances of General and Special Account Appropriations
as of June 30, 1946, and Appropriations for the Fiscal Year 1947 as
of November 1, 1946.
- Appendix 6. Budget Receipts and Expenditures, Fiscal Years 1939 Through 1948.
- Appendix 7. Budget and Trust Account Receipts and Expenditures, 1946 Through
1948, on Basis of Daily Treasury Statement Classification.

INTRODUCTION TO THE APPENDICES

Appendix 1 (Analysis of the Public Debt) shows the outstanding public debt by types of indebtedness. The difference between the total public debt outstanding at the end of fiscal years 1945 and 1946 appears in table 5 as the net increase in public debt during the fiscal year 1946.

Appendix 2 (Guaranteed Obligations and Contingent Liabilities of the United States) lists guaranteed obligations and contingent liabilities as of June 30, 1946.

Appendix 3 (Permanent Appropriations, general and special accounts) shows these permanent appropriations for the fiscal years 1946, 1947, and 1948. They 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 17 are of the permanent type.

Appendix 4 (Comparison of Expenditures by Organization Units) 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 have been readjusted upon the pattern of organization on June 30, 1946. Footnotes indicate the date of the transfer and the name of the earlier agency.

Appendix 5 (Unexpended Balances of General and Special Account Appropriations, etc.) 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, 1946. It also shows appropriations for the fiscal year 1947 as of November 1, 1946.

Appendix 6 (Budget Receipts and Expenditures) presents a historical comparison (1939-48) for budget receipts by source and budget expenditures by function.

Appendix 7 presents budget and trust-account receipts and expenditures for fiscal years 1946 through 1948 on the basis of the same classification of data as is used in the daily Treasury statement.

APPENDIX I
ANALYSIS OF THE PUBLIC DEBT

Issues	OUTSTANDING PUBLIC DEBT	
	June 30, 1945	June 30, 1946
Interest-bearing debt:		
Public issues:		
Marketable obligations:		
Prewar bonds (World War I), including postal savings bonds.....	\$195,824,740.00	\$179,519,580.00
Treasury bonds.....	106,448,403,950.00	119,322,903,950.00
Treasury notes:		
Regular series.....	22,905,502,500.00	18,209,793,000.00
National defense series.....	500,837,200.00	.....
Tax series.....	68,237,825.00	.....
Certificates of indebtedness.....	34,135,861,000.00	34,803,825,000.00
Treasury bills.....	17,041,258,000.00	17,638,939,000.00
Nonmarketable obligations:		
Depository bonds.....	504,534,000.00	426,851,000.00
United States Savings bonds.....	15,585,588,646.30	49,034,697,588.45
Treasury savings notes.....	10,007,516,000.00	6,711,499,100.00
Total, public issues.....	237,544,563,861.30	245,779,028,218.45
Special issues:		
Bonds: Adjusted service bonds (Government life insurance fund, series 1946).....	500,157,956.40	.....
Treasury notes:		
Alaska Railroad retirement fund.....	1,911,000.00	2,360,000.00
Canal Zone, Postal Savings System.....	3,500,000.00	3,500,000.00
Canal Zone retirement fund.....	10,268,000.00	11,325,000.00
Civil service retirement fund.....	1,848,270,000.00	2,155,034,000.00
Federal Deposit Insurance Corporation.....	97,000,000.00	120,000,000.00
Federal old-age and survivors insurance trust fund.....	3,659,600,000.00	2,509,400,000.00
Federal Savings and Loan Insurance Corporation.....	36,902,000.00	48,962,000.00
Foreign Service retirement fund.....	7,836,000.00	8,678,000.00
Government life insurance fund.....	2,400,000.00	2,400,000.00
National service life insurance fund.....	3,187,125,000.00	5,239,685,000.00
Postal Savings System.....	461,000,000.00	779,000,000.00
Railroad retirement account.....	500,500,000.00	657,000,000.00
Certificates of indebtedness:		
Adjusted-service certificate fund.....	14,500,000.00	12,500,000.00
Federal old-age and survivors insurance trust fund.....	1,648,000,000.00	3,401,000,000.00
Government life insurance fund.....	85,992,000.00	682,000,000.00
Unemployment trust fund.....	6,747,000,000.00	6,699,000,000.00
Total, special issues.....	18,812,051,956.40	22,331,844,000.00
Total, interest-bearing debt.....	256,356,615,817.70	268,110,872,218.45
Non-interest-bearing debt:		
Public issues:		
Matured debt on which interest has ceased (payable on presentation).....	268,667,135.26	376,406,860.26
Debt bearing no interest (payable on presentation) ¹	2,056,904,456.97	934,820,094.55
Total, non-interest-bearing debt.....	2,325,571,592.23	1,311,226,954.81
Total, public debt on basis of Treasury daily statement.....	258,682,187,409.93	269,422,099,173.26

¹ Includes excess profits tax refund bonds amounting to \$1,027,713,601.19 on June 30, 1945, and \$57,995,648.75 on June 30, 1946.

APPENDIX 2

GUARANTEED OBLIGATIONS AND CONTINGENT LIABILITIES OF THE UNITED STATES, JUNE 30, 1946

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 ¹	Matured		
GUARANTEED OBLIGATIONS:					
1. Commodity Credit Corporation	Mar. 8, 1938 (52 Stat. 107), as amended	2 \$281,342,884.38		567.55	\$281,342,951.93
2. Federal Farm Mortgage Corporation	Jan. 31, 1934 (48 Stat. 344), as amended		\$3,714,400.00	272,004.50	3,986,404.50
3. Federal Housing Administration	June 27, 1934 (48 Stat. 1246), as amended	42,525,336.23		386.21	42,525,722.44
4. Federal Public Housing Authority	Sept. 1, 1937 (50 Stat. 898), as amended		2,000.00	68.40	2,068.40
5. Home Owners' Loan Corporation	June 13, 1933 (48 Stat. 128), as amended		5,988,475.00	457,521.23	6,445,996.23
6. Reconstruction Finance Corporation	Jan. 22, 1932 (47 Stat. 5), as amended		8,000.00	116.75	8,116.75
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, guaranteed obligations		323,868,220.61	9,712,875.00	730,164.64	334,311,260.25
CONTINGENT LIABILITIES:					
On credit of the United States:					
9. U. S. Postal Savings System funds due depositors	June 25, 1910 (36 Stat. 814), as amended	3,119,656,296.00		87,346,227.41	3,207,002,523.41
10. Tennessee Valley Authority (see item 7)	May 18, 1933 (48 Stat. 58), as amended	2,000,000.00			2,000,000.00
11. Canal Zone Postal Savings System funds due depositors	June 13, 1940 (54 Stat. 389)	9,611,805.00		253,228.01	9,865,033.01
Total, based on credit of the United States		3,131,268,101.00		87,599,455.42	3,218,867,556.42
Other obligations:					
12. Federal Reserve notes (face amount)	Dec. 23, 1913 (38 Stat. 265), as amended	23,434,612,619.17			23,434,612,619.17
Total, contingent liabilities		26,565,880,720.17		87,599,455.42	26,653,480,175.59
Total, guaranteed obligations and contingent liabilities		26,889,748,940.78	9,712,875.00	88,329,620.06	26,987,791,435.84

AUTHORIZED AND OUTSTANDING BONDS, DEBENTURES, AND NOTES GUARANTEED BY THE UNITED STATES, JUNE 30, 1946³

Issuing agency	Authorized	Principal outstanding		
		Total	Held by Treasury	Held by others
Commodity Credit Corporation (see 1 above)	\$4,750,000,000.00	2 \$1,522,342,884.38	\$1,301,000,000.00	2 \$281,342,884.38
Federal Farm Mortgage Corporation (see 2 above)	2,000,000,000.00	16,714,400.00	* 13,000,000.00	3,714,400.00
Federal Housing Administration (see 3 above)	(?)	42,525,336.23		42,525,336.23
Federal Public Housing Authority (see 4 above)	10 800,000,000.00	360,002,000.00	360,000,000.00	2,000.00
Home Owners' Loan Corporation (see 5 above)	4,750,000,000.00	742,988,475.00	737,000,000.00	5,988,475.00
Reconstruction Finance Corporation (see 6 above)	11 17,128,000,305.00	9,205,363,426.79	9,205,355,426.79	8,000.00
Tennessee Valley Authority (see 7 and 10 above)	12 63,772,500.00	58,772,500.00	56,772,500.00	2,000,000.00
United States Maritime Commission (see 8 above)	(1)			
Total	29,491,778,805.00	12,008,709,022.40	11,673,127,926.79	335,581,095.61

¹ Excludes bonds, notes and debentures held by the Treasury and reflected in the public debt.² Includes \$270,842,884.38, representing drafts paid for the account of the Commodity Credit Corporation against letters of credit, and \$10,500,000 representing unamortized bank loans.³ 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. Offset by cash in designated depository banks amounting to \$5,279,425.34, which is secured by the pledge of collateral as provided in the regulations of the Postal Savings System, having a face value of \$5,684,530, each in the possession of System amounting to \$174,560,985.65; Government securities with a face value of \$3,026,883,270; and other assets of \$5,050,549.89.⁴ Offset by cash on hand and in depository banks amounting to \$290,000.58; Government securities with a face value of \$9,887,730; and other assets.
⁵ In actual circulation, exclusive of \$755,978,615.53 redemption fund deposited in the Treasury, and \$648,732,070 of their own Federal Reserve notes held by the issuing banks. The collateral security for Federal Reserve notes issued consists of \$11,119,000,000 in gold certificates and in credits with the Treasurer of the United States payable in gold certificates, \$14,361,277,000 face amount of United States Government securities, and \$26,967,000 face amount of commercial paper.⁶ Includes \$2,000,000 issued by the Tennessee Valley Authority on the credit of the United States and held by the Reconstruction Finance Corporation.⁷ Includes repurchase of obligations in transit amounting to \$1,000,000.⁸ Although there is no specific statutory limitation on the amount of debentures which may be issued or outstanding, limitations are provided by the National Housing Act, as amended, on the amount of insurance under the titles of that act out of which these debentures issues arise, namely, title II, mutual mortgage and rental housing insurance, and title VI, war and veterans' emergency housing insurance. The title II limitation provides that the aggregate amount of principal obligations of all mortgages insured under this title and outstanding at any one time shall not exceed \$4,000,000,000, which may be increased with the approval of the President to \$5,000,000,000. The title VI limitation, as recently increased with the approval of the President, provides that the aggregate amount of principal obligations of all mortgages insured under this title shall not exceed \$3,800,000,000. Repair and modernization insurance under title I, claims in connection with which are paid in cash, is subject to the limitation that the total liability which may be outstanding at any one time plus the amount of claims paid in respect of all insurance granted under title I less the amount collected from insurance premiums and other sources and deposited in the Treasury may not exceed an aggregate of \$165,000,000.⁹ Authorized for financing low-rent housing.¹⁰ Includes authorization to borrow for general purposes \$15,750,000,000, and for specific purposes \$4,802,500,000, less reductions of \$1,660,257,258 and \$1,764,236,437, 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; to make funds available to the National Housing Administrator for carrying out provisions of titles I, II, and III of the National Housing Act; and to make advances to the Secretary of Agriculture for purchase of property in accordance with title I of the Agricultural Adjustment Act.¹¹ Includes \$2,000,000 issued on the credit of the United States under section 15, \$272,500 under section 15a, and \$61,500,000 under section 15c of act approved May 18, 1933 (48 Stat. 58), as amended by act approved July 26, 1939 (53 Stat. 1083).¹² The Commission is authorized to make commitments not exceeding \$300,000,000 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 3
PERMANENT APPROPRIATIONS
GENERAL AND SPECIAL ACCOUNTS ¹

Agency and appropriation title	U. S. Code or statute reference	Actual, 1946	Actual, 1947	Recommended, 1948
LEGISLATIVE BRANCH				
General accounts:				
Bequest of Gertrude M. Hubbard, interest account.....	37 Stat. 319	\$800	\$800	\$800
Library of Congress, trust fund, interest on permanent loan account.....	2 U. S. C. 158	56,345	56,345	56,345
Total, legislative branch.....		57,145	57,145	57,145
EXECUTIVE BRANCH				
Executive Office of the President:				
Special account:				
Office for Emergency Management:				
Office of War Information:				
Office of Government Reports:				
Publication and sale of Victory magazine.....	59 Stat. 478	146,169		
Funds appropriated to the President:				
Special accounts:				
Defense aid special fund.....	55 Stat. 33	208,386,009		
INDEPENDENT OFFICES				
General accounts:				
Smithsonian Institution:				
Expenses of Smithsonian Institution, interest account.....	20 U. S. C. 54, 55	60,000	60,000	60,000
National Gallery of Art trust fund, interest on permanent loan.....	20 U. S. C. 74a	200,000	200,000	200,000
Total, Smithsonian Institution.....		260,000	260,000	260,000
Special accounts:				
Federal Power Commission: Payments to States under Federal Power Act.....	16 U. S. C. 810	24,205	24,600	25,700
Railroad Retirement Board: Railroad unemployment insurance administration fund.....	45 U. S. C. 361	12,912,916	14,300,000	12,700,000
Total, independent offices.....		13,197,121	14,584,600	12,985,700
FEDERAL SECURITY AGENCY				
General accounts:				
Colleges for agriculture and the mechanical arts.....	7 U. S. C. 322	2,550,000	2,550,000	2,550,000
Promotion of vocational education, act of Feb. 23, 1917.....	20 U. S. C. 11-14	7,000,000	7,000,000	7,000,000
To promote the education of the blind.....	20 U. S. C. 101	10,000	10,000	10,000
Special account:				
Public Health Service, Division of Mental Hygiene, operation of commissaries.....	57 Stat. 617	54,143	64,000	68,000
Total, Federal Security Agency.....		9,614,143	9,624,000	9,628,000
FEDERAL WORKS AGENCY				
Special account:				
Payments from proceeds of sales, motor-propelled vehicles, etc.....	59 Stat. 132, sec. 201	28,662		
NATIONAL HOUSING AGENCY				
Special accounts:				
Operation, maintenance, etc., National Defense Housing, National Housing Agency, Federal Public Housing Authority.....	57 Stat. 388		80,210,718	66,112,321
Operation, maintenance, etc., homes conversion, National Defense Housing, National Housing Agency, Federal Public Housing Authority.....	57 Stat. 388, sec. 303		12,592,057	8,729,600
Disposal or removal, war housing program, Federal Public Housing Authority.....	42 U. S. C. 1521	177,513	46,722,765	60,341,427
Disposal or removal, homes conversion program, Federal Public Housing Authority.....	42 U. S. C. 1521		4,746,800	6,585,600
Disposal or removal, veterans' housing program, Federal Public Housing Authority.....	42 U. S. C. 1521		110,478	8,345,000
Operating fund, United States Housing Act of 1937, as amended.....	42 U. S. C. 1401-1430	5,007,163		
Total, National Housing Agency.....		5,184,676	144,382,818	150,113,948
DEPARTMENT OF AGRICULTURE				
General accounts:				
Cooperative agricultural extension work.....	7 U. S. C. 343, 386b, 386f	4,704,710	4,704,710	4,704,710
Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935.....	7 U. S. C. 612c	114,274,626	118,052,638	148,000,000
Payments to school funds, Arizona and New Mexico, act of June 20, 1910.....	36 Stat. 562, 573, secs. 6, 24	35,809	39,000	39,000
Special accounts:				
Payments to States and Territories from national forests fund.....	16 U. S. C. 500	4,003,031	3,425,000	3,950,000
Roads and trails for States, national forests fund.....	16 U. S. C. 501	1,601,213	1,370,000	1,580,000
Payment to counties from submarginal land program, Farm Tenant Act.....	7 U. S. C. 1012	150,044	156,000	156,000
Excess payments, submarginal land program, Farm Tenant Act.....	7 U. S. C. 1012	622		
Supervisory expense funds, regional agricultural credit corporations, Farm Credit Administration.....	12 U. S. C. 1148; 15 U. S. C. 602	41,697	26,333	
Payment from proceeds of sales, etc., motor-propelled vehicles, etc.....	59 stat. 132, sec. 204	257,122		
Total, Department of Agriculture.....		125,068,874	127,773,681	158,429,710

¹ The permanent appropriations shown in this table are included in tables 2, 6, 8, 9, and 10.

APPENDIX 3—Continued

PERMANENT APPROPRIATIONS—Continued

GENERAL AND SPECIAL ACCOUNTS¹—continued

Agency and appropriation title	U. S. Code or statute reference	Actual, 1946	Actual, 1947	Recommended, 1948
DEPARTMENT OF COMMERCE				
Special account: Payment from proceeds of sales, motor-propelled vehicles, etc.	59 Stat. 132, sec. 204	\$5,000		
DEPARTMENT OF JUSTICE				
Special account: Payment from proceeds of sales, motor-propelled vehicles, etc.	59 Stat. 132, sec. 204	145,404		
DEPARTMENT OF THE INTERIOR				
Special accounts:				
Payments to States from receipts under Grazing Act	43 U. S. C. 315	418,896	\$480,000	\$500,000
Continuing fund for emergency expenses, Southwestern Power Administration	57 Stat. 621			200,000
Payments to counties, Oregon and California land-grant fund	39 Stat. 218	988,806	800,000	800,000
Excess payments, Oregon and California grant lands	50 Stat. 875	16,256	25,000	25,000
Payments to Coos and Douglas Counties, Oreg., in lieu of taxes on Coos Bay Wagon Road grant lands	53 Stat. 753-754	37,621	26,000	26,000
Excess payments, Coos Bay Wagon Road grant lands	53 Stat. 753-754		1,000	1,000
Payments to States from receipts under Mineral Leasing Act	30 U. S. C. 191	3,781,173	3,750,000	3,750,000
Payments to States from potash deposits, royalties, and rentals, act of Feb. 7, 1927, secs. 5 and 6	30 U. S. C. 285	304,299	225,000	225,000
Payments from proceeds of sale of water, Mineral Leasing Act of 1920, sec. 40 (d)	30 U. S. C. 228a	561	300	300
Development and operation of helium properties	50 U. S. C. 164 (c)	128,448	140,000	165,000
Payment to counties from receipts under Migratory Bird Conservation Act	16 U. S. C. 7158	68,948	89,000	96,500
Expenses for sales, etc., in refuges, Migratory Bird Conservation Act	16 U. S. C. 7158	18,398	20,000	20,000
Bureau of Indian Affairs:				
Payment from proceeds of sales, motor-propelled vehicles, etc.	59 Stat. 132, sec. 204	37,658		
Proceeds from power, Indian irrigation projects	P. L. 647, Aug. 7, 1946			572,000
Bureau of Reclamation:				
Continuing fund for emergency expenses, Fort Peck project, Montana	16 U. S. C. 833i	204,633	225,963	230,000
Colorado River Dam fund, Boulder Canyon project	45 Stat. 1507, 1062, secs. 2, 7	6,679,380	7,000,000	7,000,000
Colorado River Dam fund, All-American Canal	45 Stat. 1507, 1062, secs. 2, 7	15,852	20,000	20,000
Alaska Railroad special fund	45 U. S. C. 306	6,943,304	7,800,000	7,000,000
Total, Department of the Interior		19,698,233	20,602,263	20,630,800
NAVY DEPARTMENT				
Special account: Laundry service, Naval Academy	34 U. S. C. 1106	351,014	396,000	396,000
TREASURY DEPARTMENT				
General accounts:				
Payment of interest on deposits of public moneys of government of Philippine Islands	48 U. S. C. 1157	1,085,754	2,546,216	2,100,000
Postwar refund of excess-profits tax, Revenue Act of 1942	26 U. S. C. 780	68,581,736		
Contingent expenses, Federal Reserve notes (reimbursable)	12 U. S. C. 121	1,195	2,500	
Special accounts:				
Pershing Hall memorial fund	19 Stat. 426, sec. 2	5,043	5,043	5,043
War contributions fund	50 App. U. S. C. 641	51,115,205		
Total, Treasury Department, exclusive of public debt		120,789,033	2,553,759	2,105,043
TREASURY—PUBLIC DEBT				
General accounts:				
Interest on the public debt	31 U. S. C. 732	4,747,492,077	4,950,000,000	5,000,000,000
Sinking fund	31 U. S. C. 767, 767b 40 U. S. C. 410	587,605,466	587,560,000	587,560,000
Special accounts:				
Redemptions of bonds, etc., from repayments of principal of loans to States, municipalities, etc., Public Works Administration	40 U. S. C. 403, 410		8,000,000	5,000,000
Retirements from gifts, forfeitures, and other miscellaneous receipts	Various acts	4,000	5,000	5,000
Obligations retired from Federal intermediate credit banks franchise tax receipts	12 U. S. C. 1072	305,797	289,000	225,000
Total, public debt		5,335,407,340	5,545,854,000	5,592,790,000
Total, Treasury Department		5,456,196,373	5,548,407,759	5,594,895,043
WAR DEPARTMENT				
Military activities:				
Special account: Expenses and losses, financing war contracts, Executive Order 9112	50 App. U. S. C. 1107	4,552,604	3,500,000	1,000,000
Civil functions:				
General account: Payment of interest on Soldiers' Home permanent fund				
	24 U. S. C. 46	437,197	480,000	530,000
	31 U. S. C. 7258			
Special accounts:				
Maintenance and operation of dams and other improvements of navigable waters	16 U. S. C. 810	152,935	150,000	150,000
Payments to States, flood control, act of June 28, 1938, as amended	52 Stat. 1221, sec. 4 55 Stat. 650	71,017	215,000	215,000
Panama Canal: Special account: Postal funds, Canal Zone	48 U. S. C. 1323 a	607,541	770,500	798,500
Total, War Department		5,821,294	5,115,500	2,693,500
Total, permanent appropriations, general and special accounts		5,843,900,177	5,870,943,766	5,949,829,846

¹ The permanent appropriations shown in this table are included in tables 2, 6, 8, 9, and 10.

APPENDIX 4

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946

[The expenditures are classified according to the location of activities and functions on June 30, 1946]

Agency	1940	1941	1942	1943	1944	1945	1946
SUMMARY							
General and special accounts:							
Legislative branch.....	\$23,017,447.86	\$24,389,014.07	\$27,408,330.04	\$27,235,720.99	\$28,805,208.61	\$30,894,557.01	\$21,713,287.33
The Judiciary.....	10,973,057.88	11,425,848.47	11,537,736.82	12,108,944.15	13,075,499.32	12,892,003.17	14,727,703.72
Executive Office of the President and independent offices.....	938,410,460.98	902,838,380.95	2,151,427,106.57	5,506,429,402.39	7,885,500,055.98	9,021,634,414.47	7,414,816,350.13
Federal Security Agency.....	808,291,678.48	945,808,279.23	954,476,215.81	779,065,294.54	720,894,280.66	677,988,140.72	676,628,219.11
Federal Works Agency.....	2,066,867,508.39	1,697,529,861.98	1,192,726,402.54	677,639,841.61	368,932,063.80	280,290,064.13	213,537,536.35
Department of Agriculture.....	1,469,495,955.37	1,064,139,277.61	1,884,597,015.46	3,008,270,021.19	3,011,706,566.92	1,861,856,756.23	2,624,341,318.16
Department of Commerce.....	68,596,941.36	97,677,593.25	158,955,305.22	186,213,351.59	217,591,572.75	152,248,077.00	125,615,572.46
Department of the Interior.....	269,859,131.33	193,279,979.98	208,921,047.27	192,367,615.16	181,348,556.22	207,255,147.32	211,055,651.94
Department of Justice.....	56,405,642.77	62,419,019.36	82,750,891.57	103,821,948.59	117,459,801.12	108,279,928.32	105,585,063.82
Department of Labor.....	19,338,112.50	23,395,987.87	24,212,548.63	21,806,224.91	55,279,780.27	50,154,706.93	130,175,834.68
Navy Department.....	890,649,342.63	2,289,291,783.61	8,658,817,038.36	20,107,252,129.37	26,298,700,548.55	29,661,606,967.98	14,502,914,805.16
Post Office Department (general fund).....	41,124,573.72	30,180,620.97	17,872,051.08	14,945,076.45	* 27,913,665.31	16,299,702.64	169,117,606.83
Department of State.....	24,603,329.49	26,090,860.59	33,376,467.87	48,848,508.87	57,984,234.48	76,532,584.63	169,579,590.90
Treasury Department.....	1,313,829,627.25	1,417,806,921.25	2,545,737,267.47	3,791,497,106.36	5,111,959,230.74	7,842,923,254.50	9,631,007,165.53
War Department (including Panama Canal).....	903,825,601.94	4,025,284,013.98	15,104,264,883.77	42,840,007,162.00	49,481,595,580.22	49,828,815,580.27	27,315,052,198.21
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	6,000,000.00
Government corporations and credit agencies.....	217,061,791.80	* 74,725,710.55	596,808,507.12	960,620,829.43	506,303,303.95	384,800,122.08	680,944,262.78
Subtotal.....	9,006,972,163.75	12,863,080,632.62	33,369,858,816.10	78,377,168,331.60	94,128,215,708.28	109,250,559,016.00	64,021,882,342.11
Adjustment to daily Treasury statement basis.....	-8,782,457.28	-92,450,808.65	-973,273,718.41	-198,265,840.73	-384,703,494.41	+154,037,668.94	+996,745,648.88
Total, general and special accounts.....	8,998,189,706.47	12,710,629,823.97	32,396,585,097.69	78,178,902,490.87	93,743,512,213.84	109,404,596,685.54	65,018,627,990.99
Statutory public debt: Retirements.....	129,184,100.00	64,260,500.00	94,722,500.00	3,446,150.00	2,650.00	.....	4,000.00
Wholly owned Government corporations and credit agencies: Net expenditures excluding redemptions of obligations in the market.....	299,027,261.71	1,053,952,884.42	1,892,719,255.03	1,923,187,843.31	1,828,806,295.69	* 7,123,980.15	* 1,304,658,573.51
Trust accounts:							
Unemployment trust fund.....	957,316,273.97	1,118,127,110.94	1,243,142,328.20	1,404,167,159.73	1,563,590,783.79	1,508,450,732.93	1,247,742,862.09
Federal old-age and survivors insurance trust fund.....	576,705,088.55	706,841,884.66	931,314,662.20	1,184,503,977.71	1,356,633,243.80	1,377,244,824.85	1,322,963,291.90
Veterans' life-insurance funds.....	96,246,570.59	94,902,431.69	127,833,188.98	424,471,105.93	965,760,756.96	2,199,197,645.41	2,429,820,853.10
Federal employees' retirement funds.....	154,286,712.96	171,045,375.64	217,613,100.23	365,155,697.13	465,581,500.69	550,076,135.30	575,589,630.97
Railroad retirement account.....	125,209,073.50	115,773,514.47	143,743,910.67	216,964,800.65	274,915,832.07	323,444,643.89	308,458,994.20
Other trust accounts.....	132,853,554.69	345,421,251.12	460,084,879.97	246,008,010.79	231,637,852.40	425,375,346.12	1,572,300,507.78
Special deposit accounts.....	* 72,288,735.48	31,494,263.76	* 129,475,615.45	* 270,968,435.10	* 508,000,644.19	* 1,609,295,632.32	646,653,349.75
Sales and redemptions of obligations of Government corporations and credit agencies in the market.....	* 287,534,506.61	* 851,649,850.00	1,809,413,050.10	693,745,663.82	2,873,580,916.48	1,552,733,547.88	94,912,071.73
Total, trust accounts.....	1,682,884,032.17	1,731,955,982.28	4,803,609,794.80	4,264,048,980.66	7,274,640,242.00	6,267,317,244.06	8,198,441,561.52

* Excess of credits, deduct.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS							
LEGISLATIVE BRANCH							
Senate.....	\$3,823,995.58	\$3,998,174.89	\$3,997,757.33	\$4,248,370.82	\$4,472,035.52	\$4,671,811.65	\$5,915,888.86
House of Representatives.....	9,374,627.81	9,511,474.64	9,677,619.12	9,360,752.71	10,944,264.44	11,639,981.07	14,242,527.49
Miscellaneous.....	4,000.00	38,969.45	4,000.00	4,000.00	4,000.00	4,529.02	4,000.00
Architect of the Capitol.....	2,352,801.19	2,135,274.84	2,213,273.73	2,235,237.44	2,277,923.48	2,397,239.82	2,660,244.28
Botanic Garden.....	114,625.26	104,274.57	102,658.08	103,493.99	111,824.56	113,106.00	126,136.60
Library of Congress.....	3,144,034.65	3,485,092.75	3,705,505.54	3,764,980.34	4,268,992.63	4,368,715.42	4,696,510.92
Government Printing Office.....	4,203,963.37	5,115,752.93	7,707,516.24	7,518,915.69	6,726,257.98	7,679,177.03	* 5,932,020.76
Total, legislative branch.....	23,017,447.86	24,389,014.07	27,408,330.04	27,235,720.69	28,805,298.61	30,894,557.01	21,713,287.33
THE JUDICIARY							
U. S. Supreme Court.....	553,995.98	548,705.00	600,471.22	616,510.11	653,120.09	639,167.96	740,555.55
Other Federal courts.....	10,351,342.95	10,644,748.42	10,693,630.37	11,222,551.97	12,134,099.87	11,977,208.44	13,697,464.90
Administrative Office of the United States Courts.....	67,718.95	232,395.05	243,635.23	269,882.07	288,279.36	278,626.77	289,683.27
Total, the Judiciary.....	10,973,057.88	11,425,848.47	11,537,736.82	12,108,944.15	13,075,499.32	12,892,003.17	14,727,703.72
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES							
Executive Office of the President:							
Executive Office proper.....	444,317.85	503,519.46	617,398.82	546,179.88	578,593.41	627,620.31	728,886.96
Bureau of the Budget.....	639,462.84	944,834.15	1,512,334.23	2,126,006.47	2,601,485.54	2,632,637.55	3,277,728.78
National Resources Planning Board.....	767,673.73	921,632.79	1,162,418.01	1,159,946.58	1,667,618.53	112.00	.....
President's Committee for Education of Men Demobilized From the Armed Forces.....	.....	.....	.....	.....	36.80	260.48	.....
Committee for Congested Production Areas.....	.....	.....	.....	.....	333,338.18	246,366.14	673.92
Office of Government Reports.....	794,645.56	960,801.84	.....	.....	.....	.....	.....
War Refugee Board.....	.....	.....	.....	.....	2,305,909.51	568,774.08	* 251,868.63
Miscellaneous.....	.....	.....	.....	.....	26,744.61	2,899.48	13,815.87
Office for Emergency Management: War Shipping Administration.....	.....	.....	132,171,175.65	1,117,039,135.61	2,649,766,812.44	2,013,077,370.85	1,367,678,170.88
Other.....	.....	7,800,162.59	143,333,365.61	311,636,198.73	471,660,141.76	415,817,936.46	290,709,585.25
Total, Executive Office of the President.....	2,646,099.58	11,130,950.83	278,696,692.32	1,432,507,467.27	2,527,440,680.78	2,432,973,977.35	1,662,156,993.03
Emergency funds appropriated to the President.....	.....	* 21,394,691.36	(1)	(1)	(1)	(1)	1,523,851.37
American Battle Monuments Commission.....	138,193.53	100,754.46	125,529.58	16,025.81	74,460.76	36,895.75	42,651.35
American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas.....	.....	.....	.....	.....	8,167.95	34,488.69	31,615.63
American Negro Exposition.....	.....	75,000.00	.....	.....	.....	.....	.....
Benjamin Harrison Memorial Commission.....	2,500.00	.....	.....	.....	.....	.....	.....
Bituminous Coal Consumers' Counsel.....	210,977.38	179,480.04	179,025.24	157,970.58	24,417.10	107.95	38.30
Board of Investigation and Research—Transportation.....	.....	.....	193,204.15	611,854.92	293,516.23	20,416.74	.....
California Pacific International Exposition.....	79.33	.....	.....	.....	.....	.....	.....
Census of partial employment, unemployment and occupation.....	* 18.60	.....	.....	.....	.....	.....	.....
Chicago World's Fair Centennial Celebration Commission.....	1,713.36	.....	.....	.....	.....	.....	.....
Civil Service Commission.....	90,923,279.77	100,465,726.02	114,295,285.07	124,924,150.05	195,321,666.05	217,830,943.71	264,585,301.24
Federal Civil Works Administration.....	11,573.26	.....	.....	.....	.....	.....	.....
Federal Communications Commission.....	1,838,641.11	3,465,723.71	5,244,060.81	7,305,187.83	7,966,496.46	6,141,664.60	5,740,085.15
Federal Deposit Insurance Corporation ²	91,116.67	110,000.00	194,202.39	159,686.90	* 200.46	* 40.28	.....
Federal Emergency Relief Administration.....	540,703.31	* 50,193.11	* 64,292.15	.....	.....	.....	.....
Federal Power Commission.....	2,619,471.36	2,532,347.03	2,589,754.58	2,496,434.55	2,731,703.22	2,644,887.08	2,899,992.60
Federal Trade Commission.....	2,242,848.50	2,236,130.82	2,294,726.23	1,871,298.08	1,819,828.69	1,909,907.94	2,130,269.49
Gallipolis Sesquicentennial Commission.....	10,000.00	.....	.....	.....	.....	.....	.....
General Accounting Office.....	10,424,107.84	10,784,412.04	12,548,463.85	18,319,603.62	27,384,038.72	32,425,034.62	38,592,225.84
General Anthony Wayne Memorial Commission.....	327.85	57.36	.....	.....	.....	.....	.....
George Washington Bicentennial Commission.....	13,109.42	9,366.66	.....	.....	.....	.....	.....
Interstate Commerce Commission.....	8,818,013.48	8,862,068.85	9,078,212.76	8,682,420.60	8,570,586.80	8,224,960.15	8,642,950.11
Maritime Labor Board.....	145,790.37	138,519.43	32,039.71	.....	.....	.....	.....
Mineral Act of Oct. 5, 1918.....	16,182.69	318,672.76	174,606.42	.....	.....	.....	.....
National Advisory Committee for Aeronautics.....	3,158,863.06	8,135,846.98	11,785,966.95	23,947,549.88	29,799,387.14	33,191,515.21	32,050,966.52
National Advisory Council on International Monetary and Financial Problems.....	.....	.....	.....	.....	.....	.....	1,467.13

* Excess of credits, deduct.

1 Expenditures are shown under the various agencies to which the funds are allocated.

2 Represents expenditures for the supervision of Federal credit unions, transferred from Department of Agriculture by Executive Order 9148, dated Apr. 27, 1942.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
EXECUTIVE OFFICE OF THE PRESIDENT AND INDEPENDENT OFFICES—continued							
National Archives.....	\$812,944.86	\$927,272.37	\$1,047,235.62	\$1,035,922.38	\$901,868.55	\$1,051,051.28	\$1,041,525.99
National Capital Housing Authority.....	* 15,323.59	11,792.00	196,741.24	5,904,128.31	2,689,078.55	129,837.88	79,614.32
National Capital Park and Planning Commission.....	1,319,811.38	1,147,588.54	1,036,464.19	342,089.11	244,848.57	243,403.25	361,969.86
National Labor Relations Board.....	3,178,992.19	2,858,214.79	3,022,700.59	3,469,868.16	3,539,140.92	3,470,477.07	4,115,218.60
National Mediation Board.....	372,432.17	397,755.59	494,269.55	485,398.65	515,643.77	500,376.67	606,273.76
Northwest Territory Celebration Commission.....	318.90						
Office of Censorship.....			3,384,675.00	25,730,197.35	28,364,175.98	24,200,103.03	5,174,621.49
Office of Price Administration.....			4,516,630.32	111,017,671.13	111,463,069.00	183,496,067.39	156,102,892.82
Office of Strategic Services.....			7,961,567.00	14,204,808.64	33,320,288.57	39,183,928.58	8,013,512.78
Office of War Mobilization and Reconversion ³					110,289.95	861,459.45	2,943,025.06
Petroleum Administration for War.....			1,268,995.63	4,083,899.58	5,913,050.39	4,796,181.18	2,203,180.11
Prison Industries Reorganization Administration.....	* 151.97						
Protecting interests of United States in oil leases and oil lands.....	23,967.62	22,693.57	8,026.52				
Railroad Retirement Board.....	128,282,191.48	139,096,857.25	154,885,667.65	228,372,146.34	280,103,149.18	323,571,027.12	307,588,019.67
Securities and Exchange Commission.....	5,379,986.38	5,440,911.60	4,932,825.93	4,862,067.98	4,567,134.17	4,249,836.17	4,726,652.71
Selective Service System.....		18,246,927.14	32,943,301.50	57,843,053.74	62,722,929.67	60,891,486.42	49,686,499.07
Smithsonian Institution.....	1,321,408.67	1,396,241.24	1,379,869.22	1,733,663.33	2,313,593.16	2,067,569.94	2,402,543.39
Tariff Commission.....	923,564.02	897,741.51	823,080.10	862,731.35	861,822.10	972,175.38	1,014,801.91
Temporary National Economic Committee.....	415,365.99	48,727.35	* 2,465.00				
Texas Centennial Exposition.....	8,385.49						
The Tax Court of the United States.....	533,930.03	557,956.89	561,768.99	590,294.39	547,419.06	525,121.95	571,718.62
Thomas Jefferson Bicentennial Commission.....		5,000.00	1,769.76	5,773.87	31,499.39	714.30	605.00
Thomas Jefferson Memorial Commission.....	1,157,240.61	1,063,265.86	266,304.22	53,843.52	11,481.86	2,529.93	4,987.40
U. S. Constitution Sesquicentennial Commission.....	92,164.74	8,378.69	10,383.20	10,279.73	2,411.43		
U. S. Coronado Exposition Commission.....	103,848.25	95,635.88	379.25	14.10			
U. S. Food Administration.....	122,919.40						
U. S. Employees' Compensation Commission.....	14,092,851.78	12,864,611.27	10,535,921.82	12,914,123.31	14,125,032.80	15,303,295.76	18,045,846.68
U. S. Golden Gate International Exposition Commission.....	233,715.08	188,044.27	14,326.43	572.12	55.00		151.88
U. S. Maritime Commission.....	98,809,569.23	43,760,946.70	929,451,092.11	2,807,709,211.86	3,728,213,396.51	3,526,908,216.72	417,300,091.71
U. S. New York World's Fair Commission.....	342,967.45	171,195.89	56,547.71	2,514.25			
Veterans' Administration.....	556,673,284.43	562,680,802.08	555,868,408.06	604,724,387.28	743,487,035.82	2,063,586,155.80	4,410,650,044.81
Unclassified items.....	350,443.72	1,093,256.89	* 597,341.02	* 500,003.18	* 7,047.86	* 7,300.31	645.70
Total, Executive Office of the President and independent offices.....	988,410,460.98	962,898,380.95	2,151,427,106.57	5,500,429,462.39	7,885,509,055.98	9,021,034,414.47	7,414,816,393.13
FEDERAL SECURITY AGENCY							
American Printing House for the Blind.....	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Columbia Institution for the Deaf.....	154,751.84	144,000.77	141,408.74	151,834.29	208,871.47	183,947.45	211,006.80
Food and Drug Administration.....	2,462,979.11	2,549,787.61	2,334,767.05	2,474,318.70	2,844,915.46	2,964,973.96	3,483,777.98
Freedmen's Hospital.....	658,075.90	537,882.18	214,577.51	304,660.15	272,634.04	719,273.96	972,006.39
Howard University.....	946,778.36	823,759.63	742,332.00	790,571.89	976,240.60	863,678.74	1,121,775.66
Office of Education.....	27,822,757.84	88,764,413.23	141,217,774.56	162,503,681.68	100,179,375.32	71,906,872.16	24,479,106.74
Office of Vocational Rehabilitation (9).....	(9)	(9)	(9)	2,900,052.91	4,799,260.75	7,942,881.78	11,247,347.18
Public Health Service.....	31,603,558.43	33,112,049.57	39,742,189.92	53,738,861.95	104,570,781.88	125,944,227.23	118,032,292.70
Saint Elizabeths Hospital.....	1,538,302.66	1,454,114.84	1,502,744.38	2,165,782.80	2,179,416.60	2,432,947.60	3,247,493.53
Social Security Administration: Social-security functions.....	364,214,594.59	422,268,000.16	472,412,613.51	475,258,009.47	490,094,540.99	460,767,619.77	507,330,853.27
Office of the Administrator: Office of Community War Services.....					1,686,197.96	1,364,566.30	582,119.16
National Youth Administration.....	94,648,335.41	136,352,724.71	129,535,600.45	58,596,794.16	8,713,115.56	111,647.52	3,751.61
Civilian Conservation Corps.....	283,244,748.93	257,396,531.12	162,670,199.39	15,028,079.16	* 66,370.30		
Other.....	854,811.41	2,285,645.29	3,832,024.91	5,043,194.66	4,222,166.57	3,045,112.71	5,787,968.32
Miscellaneous.....	29,984.00	54,280.12	4,983.39	44,542.72	58,134.16	15,390.34	4,029.68
Total, Federal Security Agency.....	808,294,678.48	945,888,279.23	954,476,215.81	779,065,394.54	720,864,280.66	677,985,140.72	676,628,219.11
FEDERAL WORKS AGENCY							
Office of the Administrator:							
Public Works Administration.....	347,742,750.40	126,264,355.08	39,844,808.51	11,732,161.26	3,321,817.00	4,723,559.73	4,219,778.41
Work Projects Administration.....	1,477,537,908.00	1,284,593,920.85	882,443,460.43	285,050,162.26	6,370,469.98	* 1,315,751.19	857.51
Other.....	179,114.09	260,762.67	414,788.25	409,425.21	6,489,898.88	261,693.37	332,323.53
Public Buildings Administration.....	72,383,801.69	69,863,398.67	67,750,407.16	54,804,777.65	39,479,593.09	54,393,703.53	63,075,378.58
Public Roads Administration.....	169,014,742.31	174,056,134.65	168,127,097.58	217,968,192.90	178,313,597.41	102,698,735.16	77,487,014.09

* Excess of credits, deduct.

³ Transferred from Executive Office of the President by Executive Order 9488, dated Oct. 3, 1944.⁴ Expenditures are included under Office of Education.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
FEDERAL WORKS AGENCY—continued							
Bureau of Community Facilities.....		\$41,981,535.76	\$34,013,634.75	\$107,484,809.52	\$134,665,186.82	\$119,252,342.83	\$68,328,684.62
Miscellaneous.....	\$9,191.90	509,754.30	132,265.86	190,312.81	311,500.62	154,780.70	93,499.61
Total, Federal Works Agency.....	2,066,867,508.39	1,697,529,861.98	1,192,726,402.54	677,639,841.61	368,952,063.80	280,269,064.13	213,537,536.35
DEPARTMENT OF AGRICULTURE							
Office of the Secretary.....	931,605.62	7,921,846.12	3,308,424.16	6,031,420.71	3,016,767.05	3,114,138.53	4,649,780.47
Office of the Solicitor.....	249,678.65	206,079.09	2,137,417.13	1,941,486.89	1,964,340.47	1,949,128.47	2,219,151.54
Office of Information.....	1,775,038.93	2,492,495.22	2,375,576.98	2,110,926.88	2,129,162.10	2,086,704.53	2,036,590.31
Library.....	105,289.15	97,146.87	155,401.71	480,968.06	562,858.65	521,250.67	540,581.68
Bureau of Agricultural Economics.....	1,820,348.96	2,050,334.93	3,535,317.42	3,186,125.35	3,897,288.14	4,176,611.51	4,505,543.40
Office of Foreign Agricultural Relations.....	202,513.54	195,873.34	219,409.23	301,239.71	472,312.93	454,702.08	576,561.52
Extension Service.....	19,275,037.46	19,278,765.07	19,606,924.13	19,431,546.60	19,436,955.12	19,434,931.23	23,888,104.06
Agricultural Research Administration:							
Office of the Administrator.....			11,882.41	65,950.32	129,074.32	116,535.13	191,957.20
Beltsville Research Center.....	2,312,952.90	1,307,060.21	463,207.56	390,496.70	418,659.97	120,989.08	55,824.73
Special research fund.....	1,496,888.18	1,383,322.39	1,209,860.87	1,113,422.40	1,182,856.13	1,151,815.20	1,198,995.73
Office of Experiment Stations.....	7,079,888.70	7,114,922.15	7,170,580.25	7,172,252.43	7,225,336.71	7,233,652.51	7,472,344.62
Bureau of Animal Industry.....	14,858,499.54	14,940,476.31	14,869,926.74	14,648,599.60	8,083,286.71	8,466,417.62	8,051,594.63
Bureau of Dairy Industry.....	677,045.06	705,151.23	688,703.34	709,319.44	757,660.60	777,351.04	839,843.74
Bureau of Plant Industry, Soils, and Agricultural Engineering.....	5,739,663.58	5,566,537.92	5,535,949.14	5,382,377.21	5,309,833.38	5,320,594.87	5,791,369.18
Bureau of Entomology and Plant Quarantine.....	11,907,359.59	9,917,864.88	7,354,090.01	5,181,623.41	5,473,165.16	5,527,065.77	6,325,547.11
Control of emergency outbreaks of insect pests and plant diseases.....	4,265,387.67	2,997,362.56	1,960,099.66	2,033,596.82	2,366,306.12	2,866,703.50	2,698,415.61
Bureau of Agricultural and Industrial Chemistry.....	786,770.58	615,765.50	542,521.53	520,540.58	3,786,791.15	4,292,987.10	4,862,750.47
Bureau of Human Nutrition and Home Economics.....	573,934.03	521,902.43	329,328.84	382,559.95	452,769.99	643,052.05	841,565.92
Miscellaneous.....					* 171,114.52	* 111,341.70	* 2.00
Total, Agricultural Research Administration.....	49,698,389.92	45,070,465.58	40,136,150.35	37,601,087.86	35,014,635.12	36,299,552.17	38,330,206.34
White pine blister rust control:							
Forest Service.....	310,736.18	372,052.19	1,048,398.14	1,596,206.10	1,958,808.21	2,095,380.04	2,519,317.20
Forest roads and trails.....	36,216,926.49	30,662,515.50	25,598,521.18	27,979,281.21	32,093,018.17	35,834,584.93	40,284,356.47
Emergency rubber project.....	11,477,070.19	7,447,484.73	7,491,170.59	4,608,118.87	5,386,165.00	6,214,430.33	7,670,438.77
Flood control, general.....			2,466,436.00	17,410,891.61	11,595,262.61	4,756,038.10	3,799,674.29
Soil Conservation Service.....	28,831,954.59	20,798,674.02	22,176,960.58	22,655,591.31	24,882,608.95	27,594,418.62	33,710,396.47
Land utilization and retirement of submarginal land.....	9,977,374.47	5,436,484.00	2,502,415.08	1,860,280.42	1,474,982.09	1,328,862.57	1,495,568.15
Water conservation and utilization projects.....			405,361.92	359,296.31	154,891.89	541,186.79	647,566.28
Production and Marketing Administration:							
Conservation and use of agricultural land resources.....	605,137,906.69	465,136,204.14	473,711,048.25	391,069,294.67	394,847,822.78	254,561,610.86	273,906,188.67
Parity payments.....	215,025,865.62	183,870,320.62	190,954,333.65	197,626,343.08	163,040,083.91	229,700.17	2,967.47
Administration of the Sugar Act of 1937.....	48,823,534.06	50,422,089.82	38,531,112.51	55,453,911.29	50,509,385.75	42,738,076.50	53,616,354.10
Exportation and domestic consumption of agricultural commodities, sec. 32, act of Aug. 24, 1935.....	143,553,931.65	223,435,713.03	196,312,538.64	112,947,546.33	96,518,888.79	70,097,818.48	74,666,676.60
Marketing Service.....	6,019,698.39	6,263,476.03	6,210,156.50	6,207,000.93	16,175,619.31	15,432,116.72	16,433,763.09
Salaries and expenses, War Food Administration.....				1,065,908.41	13,865,942.33	16,465,750.40	5,513,542.30
Supply and distribution of farm labor.....				6,237,601.08	20,156,362.89	30,144,832.99	25,007,597.90
Reserve for postwar price support of agriculture.....							500,000,000.00
Emergency supplies for Territories and possessions (national defense).....			2,818,497.09	* 10,605,194.01	21,582,446.84	* 4,107,570.94	* 5,343,448.76
Foreign war relief (national defense).....			1,874,098.54	79,860.65	1,865,011.10	1,535,313.24	265,523.68
Other.....	2,164,601.30	2,208,028.24	1,888,052.07	57,938,045.03	40,354,687.45	37,969,408.80	37,264,491.01
Total, Production and Marketing Administration.....	1,020,724,937.71	931,335,831.88	912,299,837.25	818,019,417.46	818,916,246.15	465,067,057.22	981,330,656.06

* Excess of credits, deduct.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
DEPARTMENT OF AGRICULTURE—continued							
Defense aid (lend-lease)			\$671,334,219.31	\$1,972,578,388.30	\$2,042,845,472.07	\$1,173,048,833.70	\$1,003,145,901.64
United Nations Relief and Rehabilitation Administration						10,970,327.72	413,416,710.38
Farm Security Administration	\$191,396,419.90	\$82,612,907.33	87,136,653.56	60,777,173.96	35,905,067.74	26,945,495.70	29,943,123.03
Rural Electrification Administration	37,977,352.30	24,187,152.25	9,124,697.93	3,574,165.61	4,733,750.85	11,175,111.46	11,201,246.78
Farm Credit Administration	* 1,532,143.11	* 116,337,931.50	72,033,110.66	65,656,526.86	* 34,415,536.87	26,795,669.84	15,579,523.40
Miscellaneous	27,435.42	311,160.99	* 624,787.85	109,881.11	75,479.48	1,352,040.02	2,177,837.28
Total, Department of Agriculture	1,409,465,955.37	1,064,139,277.61	1,884,567,015.46	3,068,270,021.19	3,011,700,506.92	1,861,856,756.23	2,624,341,318.16
DEPARTMENT OF COMMERCE							
Office of the Secretary	1,298,262.75	1,325,204.26	1,399,763.03	1,401,698.17	1,899,180.02	3,389,493.31	3,416,520.08
Bureau of the Census	20,863,018.81	21,868,091.95	8,848,123.82	6,145,105.17	3,603,144.15	12,304,776.73	19,943,123.03
Office of Administrator of Civil Aeronautics	24,361,063.12	51,816,584.41	126,022,577.16	157,629,834.94	185,475,115.50	103,625,142.14	71,865,705.39
Civil Aeronautics Board	912,362.20	1,044,848.05	1,111,317.53	1,127,291.28	1,312,250.92	1,386,307.58	1,689,146.11
Bureau of Marine Inspection and Navigation	2,629,536.03	2,763,946.24	2,425,450.82	3,079,797.72	5,520,480.37	6,537,440.11	6,118,156.46
Coast and Geodetic Survey	4,000,133.76	3,832,616.32	3,723,924.11	4,090,794.09	4,816,577.36	4,920,026.07	5,400,002.02
Bureau of Foreign and Domestic Commerce	1,730,186.76	1,676,464.28	2,127,299.25	1,730,576.76	1,885,540.32	1,819,606.96	2,948,245.85
Patent Office	4,588,866.17	4,773,696.95	4,690,794.09	4,584,710.43	4,816,577.36	5,622,026.07	5,400,002.02
National Bureau of Standards	2,404,395.13	1,923,279.92	1,023,167.27	1,836,898.17	1,937,296.44	5,622,026.07	3,005,176.27
Weather Bureau	5,806,578.00	6,001,768.28	7,589,944.07	8,656,429.83	11,089,644.02	12,633,709.74	14,827,460.49
Office of International Trade							2,705,112.70
Miscellaneous	1,538.63	30,492.39	52,914.07	53,679.12	52,163.65	9,262.61	782.38
Total, Department of Commerce	68,596,041.36	97,677,593.25	158,955,305.22	186,243,351.59	217,591,572.73	152,248,077.60	125,615,572.46
DEPARTMENT OF THE INTERIOR							
Office of the Secretary	2,348,921.47	3,931,994.71	7,797,890.96	14,087,161.30	* 830,709.47	4,461,259.25	3,873,543.28
Commission of Fine Arts	10,428.74	9,570.49	11,503.70	9,889.73	8,788.71	7,701.44	8,910.01
George Rogers Clark Sesquicentennial Commission	2,591.55	350.00					
Perry's Victory Memorial Commission	35.81						
National Bituminous Coal Commission	2,792,641.19	2,575,298.26					
Bonneville Power Administration	10,831,459.72	16,684,432.15	24,481,986.94	15,182,604.64	8,257,380.62	8,783,262.27	9,233,472.56
War Minerals Relief Commission	10,703.34	11,084.61					
United States High Commissioner to Philippine Islands	493,292.50	183,925.08	159,774.01	72,041.04	64,594.85	28,115.58	360,861.48
Office of Fishery Coordination					88,390.47	253,932.74	151,805.72
Solid Fuels Administration for War			90,341.48	573,373.88	1,976,177.37	3,551,031.83	3,004,379.83
War Relocation Authority ¹			221,005.66	5,800,645.19	34,451,437.50	37,241,184.04	22,824,193.64
Southwestern Power Administration					813,804.02	274,220.40	172,729.88
Grazing Service	1,447,727.58	1,234,067.40	1,519,908.59	1,407,765.75	1,364,929.33	1,580,395.00	1,933,701.93
General Land Office	4,870,209.18	4,905,513.42	4,988,872.02	5,541,759.28	6,247,892.97	7,268,498.42	7,286,297.75
Bureau of Indian Affairs	37,821,089.74	33,587,984.06	31,838,509.59	24,665,409.69	31,245,815.87	29,679,511.97	35,495,416.46
Bureau of Reclamation	96,365,933.56	85,596,484.30	91,438,941.58	69,287,440.15	54,587,242.02	50,376,075.78	64,362,087.90
Geological Survey	3,859,791.29	3,813,099.18	4,800,067.63	4,516,677.97	5,640,836.47	8,888,185.11	8,225,414.15
Bureau of Mines	3,407,774.88	3,231,462.79	6,546,361.73	15,956,579.14	23,251,634.29	18,884,018.00	14,548,933.82
National Park Service	23,206,839.85	19,313,294.16	14,323,655.82	8,289,629.61	5,320,567.83	4,719,930.65	5,743,682.94
Fish and Wildlife Service	7,543,542.39	7,993,919.48	8,065,835.67	7,916,239.21	7,233,022.99	7,668,854.03	8,128,791.18
Mount Rushmore National Memorial Commission	161,826.13	93,643.89					
Government in the Territories	14,664,322.41	10,113,856.40	12,612,685.92	19,307,802.63	4,512,231.69	23,522,728.63	25,147,172.31
Miscellaneous			23,765.97	25,655.95	114,518.69	74,282.18	13,639.10
Total, Department of the Interior	209,859,131.33	193,279,979.98	208,921,047.27	192,367,615.16	184,348,556.22	207,253,147.32	211,055,651.94
DEPARTMENT OF JUSTICE							
Legal activities and general administration	16,315,745.81	16,648,335.00	19,289,467.36	22,025,622.68	22,508,721.41	21,278,357.81	21,690,039.06
Federal Bureau of Investigation	8,276,749.36	13,297,342.05	25,230,922.11	41,785,873.52	49,875,654.22	44,780,200.53	40,621,804.86
Immigration and Naturalization Service	9,920,643.74	15,303,969.09	22,152,794.26	24,919,135.37	29,341,308.78	27,141,745.93	25,627,177.87
Federal Prison System	21,874,477.24	17,162,374.17	16,070,250.19	15,001,257.87	15,677,943.86	15,097,208.56	18,244,888.54
Miscellaneous	17,986.62	6,999.05	7,457.65	30,059.15	56,172.85	2,415.69	1,183.49
Total, Department of Justice	56,405,602.77	62,419,019.36	82,750,891.57	103,821,948.59	117,459,801.12	108,299,928.52	105,585,063.82

¹ Excess of credits, deduct.² 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.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
DEPARTMENT OF LABOR							
Office of the Secretary	\$2,429,059.22	\$3,284,801.66	\$4,860,039.21	\$5,009,221.96	\$5,415,706.47	\$5,504,651.11	\$6,147,843.64
Apprentice training service							990,948.91
Bureau of Labor Statistics	2,851,248.13	2,830,247.75	1,724,393.58	1,670,462.45	2,783,698.41	3,591,129.08	4,509,116.94
Children's Bureau	10,471,786.95	11,929,962.11	12,496,052.19	13,125,529.66	42,169,934.10	56,713,559.09	48,670,847.47
National Wage Stabilization Board							6,472,101.54
United States Employment Service							58,012,062.59
Women's Bureau	149,320.53	153,806.65	154,825.36	158,582.57	225,565.22	241,173.54	211,543.43
Wage and Hour Division	3,415,286.57	5,195,782.18	4,980,162.67	4,831,038.72	4,684,165.60	4,102,660.46	4,561,340.16
Miscellaneous	27,411.10	1,417.52	225.52	11,389.55	710.47	1,533.65	
Total, Department of Labor	19,338,112.50	23,395,987.87	24,212,548.53	24,806,224.91	55,279,780.25	70,154,706.93	130,175,834.68
NAVY DEPARTMENT							
Office of the Secretary	1,945,943.55	60,521,972.74	86,427,150.75	60,398,462.68	41,150,649.50	63,517,557.36	40,079,636.28
Lead-lease			341,844,468.08	1,079,895,138.54	886,159,077.07	1,014,133,498.47	223,743,124.48
United Nations Relief and Rehabilitation Administration							3,658,344.86
Bureau of Naval Personnel	15,125,998.63	27,042,573.48	65,890,373.96	242,957,617.43	442,367,816.95	298,486,483.48	136,176,888.18
Bureau of Ships	64,567,283.03	156,951,287.64	627,934,858.98	1,364,524,986.26	2,086,487,606.33	2,220,199,739.02	1,547,577,758.96
Bureau of Ordnance	43,534,709.27	164,763,866.33	1,181,361,652.71	1,690,698,765.63	2,099,588,804.90	3,178,671,491.42	511,693,482.70
Bureau of Supplies and Accounts	248,755,514.65	246,146,778.31	974,197,673.30	1,625,853,019.45	5,139,674,674.44	7,448,315,377.24	7,371,898,223.85
Bureau of Medicine and Surgery	3,183,552.13	6,808,447.14	22,339,341.44	66,090,038.03	108,680,484.18	85,355,805.50	77,944,785.48
Bureau of Yards and Docks	90,803,768.65	372,453,730.03	907,578,468.34	2,295,062,443.91	1,223,587,743.92	1,600,961,774.89	748,490,480.12
Bureau of Aeronautics	49,494,860.84	190,732,417.78	1,062,492,294.34	3,847,290,539.82	4,572,994,574.26	5,166,954,029.80	964,676,085.50
Marine Corps	35,871,811.47	72,104,811.70	221,695,212.20	535,342,439.65	807,708,279.71	1,180,470,280.25	871,935,818.12
Increase and replacement of naval vessels	320,803,747.60	923,988,085.01	3,119,170,329.50	6,448,512,261.31	8,665,651,376.70	7,274,644,077.29	1,946,559,141.74
Repair facilities, Navy			33,014,844.27	195,271,845.75	270,691,219.69	109,123,266.03	43,711,141.17
Salaries	4,296,000.81	4,824,624.77	4,847,922.70	4,932,597.58	5,068,001.48	5,774,048.13	5,074,709.91
Contingent expenses, etc.	978,218.42	1,641,445.31	1,961,829.16	1,360,638.51	1,971,062.64	14,726,202.50	19,402,062.96
Miscellaneous	11,297,963.58	61,251,743.37	7,560,618.63	649,121,334.82	6,922,176.78	273,336.80	292,670.85
Total, Navy Department	890,649,342.63	2,289,291,784.61	8,658,817,038.36	20,167,252,129.37	26,298,700,548.55	29,661,606,967.98	14,502,914,895.16
POST OFFICE DEPARTMENT							
Deficiency in the postal revenues	40,870,335.85	30,064,047.93	18,308,869.19	14,620,874.77	* 28,999,995.19	649,768.53	160,572,097.51
Other	254,237.87	116,473.04	* 436,817.51	324,201.68	1,086,329.88	15,649,934.11	8,545,512.32
Total, Post Office Department	41,124,573.72	30,180,520.97	17,872,051.68	14,945,076.45	* 27,913,665.31	16,299,702.64	169,117,609.83
DEPARTMENT OF STATE							
Office of the Secretary	2,846,842.64	5,535,544.84	8,197,591.81	19,835,479.74	25,096,626.86	29,641,360.83	14,003,829.85
Foreign Service	14,018,120.82	13,851,267.45	20,042,785.04	24,576,432.52	27,048,487.77	42,311,962.47	22,087,731.05
International obligations	7,113,497.06	4,147,969.07	4,587,341.83	4,360,750.45	5,171,459.55	4,613,502.13	118,651,378.00
Miscellaneous	24,868.97	2,565,079.23	548,749.19	75,846.16	757,060.30	* 34,240.80	14,836,661.00
Total, Department of State	24,003,329.49	26,099,860.59	33,376,467.87	48,848,508.87	57,984,234.48	76,532,584.63	169,579,599.90
TREASURY DEPARTMENT							
Office of the Secretary:							
Salaries and expenses, etc.	2,225,721.43	2,246,249.92	2,288,241.87	2,472,616.41	2,369,643.05	6,235,495.86	6,305,066.38
Defense aid					150,344,758.29	85,851,477.93	54,619,221.17
Emergency fund for the President, national defense		379,067.38	* 603.33	2,056,541.88	* 1,957,996.28	9,892.50	
Foreign war relief		11,061,198.16	20,749,968.93	8,241,471.25	2,392,166.28	7,570,466.12	2,807,365.94
Financial aid to China, national defense			200,000,000.00	40,050,749.15		140,355,437.46	110,593,848.39
Payments for capital stock of International Bank for Reconstruction and Development							158,750,000.00
Loan to District of Columbia for black-out expenses			600,000.00	900,000.00	400,000.00		
Payments to Republic of Panama and Export-Import Bank of Washington, principal and interest, Chorrera-Rio Hato Highway					2,695,494.45		
Payments to Philippine Islands, sugar tax							1,233,611.68

* Excess of credits, deduct.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
TREASURY DEPARTMENT—continued							
Office of the Secretary—Continued							
Administrative expenses (emergency relief acts).....	\$979,187.49	\$355,047.89	\$757.13				
Railroad Administration and Transportation Act.....	* 314,717.25	292,264.65	56,967.49	* 1,809,767.34	* \$18,409.00	\$15,274.23	\$2,907.56
Refunds under Renegotiation Act.....							2,672,590.64
Excess-profits tax refund bonds.....					134,032,175.28	893,681,425.91	68,581,736.34
Foreign funds control.....		1,070,311.07	4,676,000.09	5,777,957.53		2,737,991.52	2,080,767.20
Division of Tax Research.....					179,139.59	164,670.31	176,997.66
Office of Tax Legislative Counsel.....					88,061.90	84,200.25	90,955.66
Division of Research and Statistics.....	169,497.70	167,804.82	200,885.66	186,404.23	207,802.76	175,589.63	182,008.98
Office of General Counsel.....	129,755.07	147,715.49	141,554.82	148,754.67	160,649.39	131,228.52	174,108.17
Division of Personnel.....	43,555.54	127,370.51	126,727.30	178,116.17	201,391.62	155,795.17	196,114.48
Office of Chief Clerk.....	363,435.52	466,458.69	1,170,374.46	734,918.39	687,338.41	593,981.18	620,391.17
Custody of Treasury buildings.....	319,306.66	353,680.92	351,004.05	460,968.84	616,710.90	546,138.43	587,520.71
Division of Printing.....	1,186,907.61	1,156,865.99	902,256.04	298,831.89		* 164.69	
Fiscal service:							
Bureau of Accounts.....	* 11,237,359.67	9,962,463.26	7,601,394.92	6,531,241.55	7,449,232.54	8,059,565.81	11,149,560.36
Payment of certified claims.....						112,669.75	801,697.38
Bureau of the Public Debt.....	6,761,884.34	7,695,746.92	20,337,007.22	59,358,359.77	86,374,473.23	73,303,719.56	86,000,455.37
Interest on the public debt.....	1,040,935,696.71	1,110,692,811.91	1,260,085,336.46	1,813,008,496.73	2,610,117,272.01	3,621,947,584.87	4,747,492,676.77
Office of the Treasurer of the United States.....	2,304,488.47	2,306,788.78	2,549,700.99	3,320,958.43	4,941,166.36	4,242,803.07	5,411,709.95
Bureau of Customs.....	20,817,391.05	20,711,846.01	21,309,487.28	22,357,388.91	26,325,147.48	25,164,700.74	29,561,651.33
Refunds and draw-backs, customs.....	17,486,902.12	27,331,802.17	19,501,453.20	16,626,287.75	14,401,655.92	14,302,436.86	11,159,334.07
Office of the Comptroller of the Currency.....	243,942.38	243,516.71	237,484.10	254,312.50	291,320.11	282,380.72	297,277.27
Bureau of Internal Revenue.....	62,990,044.33	67,641,190.89	74,258,624.54	96,658,763.12	130,663,475.69	138,593,944.62	171,162,017.22
Refunding internal-revenue collections.....	61,812,222.70	54,220,101.51	53,466,629.53	56,959,962.58	146,720,882.51	907,733,135.48	3,034,380,950.34
Refunds and payments of processing and related taxes.....	11,771,638.90	8,115,716.68	21,437,069.45	6,719,569.08		669,964.92	585,798.42
U. S. Processing Tax Board of Review.....	99,264.65	117,009.65	97,029.53	44,986.05	90.55		
Bureau of Narcotics.....	1,301,497.35	1,283,900.69	1,263,642.87	1,289,055.68	1,338,139.46	1,290,270.19	1,381,131.23
Bureau of Engraving and Printing.....	8,576,026.81	8,417,585.76	8,828,449.41	10,503,698.66	8,493,729.74	8,126,551.89	10,585,055.19
Secret Service Division.....	1,697,816.08	1,617,672.11	2,076,293.85	2,424,731.26	2,842,837.12	2,581,858.35	3,225,187.19
Bureau of the Mint.....	2,502,729.07	5,303,096.23	4,964,438.18	5,469,824.69	5,881,274.69	6,224,605.58	4,545,726.28
Bureau of Federal Supply.....	11,831,764.48	24,272,978.55	17,118,114.28	22,087,457.75	3,352,973.10	2,221,685.35	2,398,689.53
Defense aid (lend-lease).....			500,277,787.85	1,186,336,794.36	1,280,257,918.26	1,366,081,636.88	617,335,794.20
United Nations relief and rehabilitation.....						58,954,750.85	110,581,818.51
Coast Guard.....	44,746,167.57	49,563,074.50	98,350,364.18	420,850,854.53	486,231,517.57	469,028,949.54	341,368,879.10
Miscellaneous.....	863,640.80	1,181,583.43	1,012,825.12	1,005,819.89	881,900.48	3,861,136.14	22,806,148.82
Total, Treasury Department.....	1,313,079,527.25	1,417,886,921.25	2,345,737,267.47	3,791,497,106.36	5,111,959,230.74	7,842,923,254.50	9,631,007,165.53
WAR DEPARTMENT							
Military functions:							
Office of the Secretary.....	1,236,834.47	46,709,478.44	63,902,859.07	27,736,696.02	22,285,138.67	19,660,987.29	61,316,758.00
Expediting production of equipment and supplies for national defense.....		246,122,589.54	1,272,938,185.74	2,428,323,915.53	1,162,668,334.55	1,453,509,213.01	369,350,728.00
General Staff Corps.....	2,206,944.15	22,306,285.13	2,057,741,226.07	2,386,329,074.78	448,132,743.26	105,127,544.40	140,247,255.00
National War College.....	76,624.66	74,196.53	38,459,404.74	27,807,313.04	16,172,448.58	3,805,808.76	* 250,667.85
Adjutant General's Department.....	146,492.55	1,298,002.63	76,417.98	100,578.75	130,617.66	136,527.15	297,884.00
Finance Department.....	189,810,398.93	485,149,095.51	1,973,667,358.71	6,567,618,441.49	10,760,661,682.80	13,100,713,582.83	12,312,398,181.00
Quartermaster Corps.....	197,998,928.09	735,130,084.80	2,272,425,041.74	7,310,960,779.09	7,445,574,150.92	6,657,419,492.20	2,311,836,375.37
Transportation Corps.....	(7)	(7)	(7)	(7)	(7)	1,540,589,578.39	1,139,321,718.82
Signal Corps.....	9,619,253.13	51,251,101.44	250,558,433.84	1,459,213,997.75	2,605,997,414.18	2,481,999,065.02	967,540,388.76
Air Corps.....	108,169,716.79	605,409,020.57	2,554,862,419.53	7,923,185,582.94	12,948,212,590.14	11,029,718,328.06	4,275,650,951.62
Medical Department.....	3,925,770.14	41,668,979.11	120,065,085.82	443,763,022.73	367,637,531.02	333,164,588.01	1,585,532,416.00
Corps of Engineers.....	3,640,083.38	1,010,072,724.84	2,306,924,623.58	5,836,120,871.47	4,235,874,543.53	3,131,295,087.38	1,662,663,000.00
Ordnance Department.....	48,610,457.52	282,868,737.42	1,773,577,742.29	7,709,558,329.16	8,707,388,216.22	9,210,760,839.77	3,283,152,634.24
Chemical Warfare Service.....	3,013,117.91	30,771,691.09	50,204,323.11	309,925,020.16	490,904,989.01	541,473,876.16	206,499,614.00
Special service schools.....	150,802.32	232,850.29	467,605.92	1,674,601.08	1,698,239.66	1,519,237.54	1,049,191.00
Armored Force.....		202,514.76	462,715.19	644,054.11	337,667.50	355,546.02	387,576.81
Seacoast defenses.....	9,330,310.64	26,177,687.83	71,024,058.55	75,344,140.93	49,218,296.95	9,902,825.64	3,486,244.89
Military Academy.....	3,243,201.45	3,828,101.45	3,533,915.49	6,190,459.97	6,729,467.39	6,367,166.82	7,289,268.43
National Guard.....	56,856,316.25	71,400,627.14	16,156,512.14	1,673,982,962	188,282.75	76,941.11	135,860.28
Organized Reserves.....	15,920,709.22	88,727,240.86	6,905,902.37	1,180,524.92	* 34,470.86	* 3,700.86	235,909.21
Citizens' military training.....	6,864,306.90	6,742,888.63	5,095,782.68	4,273,953.05	1,344,028.54	505,781.32	1,766,635.59
National Board for Promotion of Rifle Practice.....							
	603,564.39	680,894.44	124,022.10	60,802.42	52,737.85	53,927.93	54,243.55

* Excess of credits, deducts.

† Includes expenditures for accounting and disbursing under emergency relief appropriation acts.

‡ Expenditures are included under Quartermaster Corps.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
WAR DEPARTMENT—continued							
Military functions—Continued							
Expenses, Army of the Philippines, and Inter-American relations.....			\$6,662,742.57	\$11,436,373.30	\$2,671,736.93	\$23,558,771.37	\$118,515,996.71
Miscellaneous.....	\$829,733.75	\$4,028,655.16	918,019.50	1,921,782.19	5,715,256.78	1,390,195.13	1,021,444.00
Salaries, War Department.....	5,306,184.43	7,437,154.58	7,477,165.92	7,602,770.00	7,440,056.57	7,609,330.06	7,683,782.57
Contingent expenses, etc.....	1,027,625.29	1,768,169.17	1,208,575.97	1,169,120.17	1,447,271.65	27,430,250.39	36,432,241.07
Total, military functions.....	668,586,382.56	3,769,618,883.63	14,835,239,397.71	42,573,034,115.80	49,288,936,345.52	49,688,627,821.47	27,094,109,714.07
Civil functions:							
Quartermaster Corps.....	1,301,384.87	1,805,557.24	2,520,456.36	1,374,391.81	1,088,456.10	1,423,225.89	1,569,102.29
Signal Corps.....	185,115.47	230,500.41	6,386.44	441,366.29	280,235.27	230,819.59	204,524.29
U. S. Soldiers' Home.....						284,756.12	437,196.61
Relief of the Philippine Islands.....						31,564.55	27,818,122.00
Corps of Engineers.....	209,862,713.19	215,292,592.71	202,610,800.78	209,212,519.53	170,957,290.27	136,127,078.11	171,275,793.00
Miscellaneous.....	82,568.09	11,004.34	91,046.01	6,708.91	3,554.85	2,741.30	86,670.19
Total, civil functions.....	211,531,781.62	217,329,660.70	204,631,749.59	211,014,986.54	172,329,536.49	138,100,185.77	201,331,208.00
Panama Canal:							
Maintenance and operation.....	21,299,529.52	26,013,079.24	33,615,544.82	24,733,566.93	9,629,732.92	6,506,304.54	14,052,767.78
Sanitation, Canal Zone.....	1,063,476.84	871,969.36	1,576,800.37	1,747,685.29	1,759,932.44	1,657,854.44	2,433,113.31
Civil government.....	1,173,202.19	1,240,696.02	1,285,752.68	1,405,686.80	1,373,290.10	1,468,227.97	1,730,226.97
Postal funds, Canal Zone.....	408,175.01	378,443.56	795,819.52	638,095.38	1,252,244.23	1,574,574.15	418,521.26
Construction, additional facilities.....		9,973,070.79	28,289,961.99	27,404,078.92	6,605,140.04	1,275,988.58	1,527,065.88
Construction of Trans-Isthmian Highway.....		325,000.00					
Special deposit accounts.....	* 181,563.33	* 468,245.21	* 494,016.26	* 298,503.49	* 69,015.60	* 107,768.15	* 609,586.25
Repatriation of unemployed aliens.....	2,917.93	1,486.21	1,872.76	2,018.09	4,538.71	14,916.40	14,752.55
Memorial to Maj. Gen. George W. Goethals.....	1,700.00						
Other.....			* 677,969.47	325,491.74	* 226,164.33	700,484.10	84,384.64
Total, Panama Canal.....	23,707,437.96	38,335,469.65	64,393,736.47	55,938,059.66	20,329,698.21	12,087,582.03	19,651,276.14
Total, War Department.....	903,826,601.94	4,025,284,013.98	15,104,264,883.77	42,840,007,162.00	49,481,595,580.22	49,838,815,589.27	27,315,092,198.21
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	6,000,000.00
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES							
Independent offices:							
Tennessee Valley Authority.....	39,135,754.44	51,175,171.37	126,986,550.27	107,744,241.17	66,544,688.67	25,622,538.48	21,451,761.76
Federal Loan Agency:							
Office of the Administrator.....						* 396,108.57	6,425,817.98
Reconstruction Finance Corporation.....	6,001,618.22	4,012.65	16,602,987.12	399,696.28	* 433,328.86	* 73,756.44	75,443.96
Other.....			4,626,679.16		* 6.21		
Total, Federal Loan Agency.....	6,001,618.22	4,012.65	20,629,666.28	399,696.28	* 433,335.07	* 468,865.01	6,501,261.94
National Housing Agency:							
Office of the Administrator and Expediter.....		7,340,579.80	299,040,290.72	67,017,146.83	17,275,540.33	4,479,549.75	3,080,028.88
Federal Home Loan Bank Administration.....	1,219,874.51	1,285,362.75	1,505,306.03	1,801,374.57	61,314,552.44	4,978,676.33	* 62,018.32
Federal Housing Administration.....	6,987,869.13	10,199,321.55	5,975,482.97	3,518,232.21	155,781.89	167,388.30	3,127.23
Federal Public Housing Authority.....	1,873,713.47	6,064,531.72	5,126,078.22	561,365,691.23	428,729,203.62	108,604,176.88	115,606,551.08
Miscellaneous.....			5,329.57	250.69	4,875.71	19,924.85	82,299.05
Total, National Housing Agency.....	10,081,457.11	24,829,795.82	311,652,448.51	636,692,695.53	607,479,953.99	118,249,710.11	118,709,987.92
Department of Agriculture:							
Federal Crop Insurance Corporation.....	6,293,736.63	10,996,622.46	9,327,273.30	16,507,501.76	5,926,329.23	577,291.12	3,407,686.40
Department of Justice: Prison industries fund.....	* 491,618.48	53,823.51	1,074,512.97	* 3,749,704.95	* 3,796,923.07	* 3,880,502.77	3,672,598.69
Treasury Department:							
Subscriptions to capital stock:							
Commodity Credit Corporation.....	119,509,918.05		1,637,445.51			256,764,881.04	674,000,000.00
Export-Import Bank.....							30,000,000.00
Federal Crop Insurance Corporation.....							* 50,000,000.00
Federal Farm Mortgage Corporation.....		* 100,000,000.00					* 77,908,610.00
Federal land banks.....	47,680.00	* 57,482,915.00	* 144,720.00	54,106,920.00	* 1,347,835.00	* 2,264,590.00	* 7,650,000.00
Production credit corporations.....							
Smaller War Plants Corporation.....				150,600,000.00		50,000,000.00	

* Excess of credits, deduct.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
GENERAL AND SPECIAL ACCOUNTS—Continued							
GOVERNMENT CORPORATIONS AND CREDIT AGENCIES—continued							
Treasury Department—Continued							
Subscriptions to paid-in surplus: Federal land banks	\$567,862.97	* \$41,571,778.71	\$136,252.23	* \$4,243,368.79	* \$6,521,078.17	* \$65,323,018.51	* \$32,849,364.16
Reductions in interest rate on mortgages:							
Federal Farm Mortgage Corporation	7,125,158.14	9,340,201.41	9,607,575.24	8,815,788.80	7,215,126.54	1,372,001.09	5,725.00
Federal land banks	28,700,224.72	27,929,355.94	26,501,503.11	24,356,053.63	21,236,376.83	4,240,676.53	3,215.23
Total, Treasury Department	156,040,843.88	* 161,785,136.36	37,738,056.09	233,035,393.64	20,582,590.20	244,789,950.15	536,200,966.07
Total Government corporations and credit agencies	217,061,791.80	* 74,725,710.55	506,808,507.12	990,629,823.43	596,303,303.95	384,890,122.08	689,944,262.78
Subtotal	9,006,972,163.75	12,803,080,632.62	33,369,858,816.10	78,377,168,331.60	94,128,215,708.28	100,250,559,016.60	64,021,882,342.11
Adjustment to daily Treasury statement basis	-8,782,457.28	-92,450,808.65	-973,273,718.41	-198,265,840.73	-854,703,494.44	+154,037,668.94	+996,745,648.88
Total, general and special accounts	8,998,189,706.47	12,710,629,823.97	32,396,585,097.69	78,178,902,490.87	93,273,512,213.84	100,404,596,685.54	65,018,627,990.99
STATUTORY PUBLIC DEBT							
Retirements	129,184,100.00	64,260,500.00	94,722,300.00	3,446,150.00	2,650.00		4,000.00
WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES							
Net expenditures, excluding redemptions of obligations in the market:							
Independent offices:							
Export-Import Bank of Washington	* 340,302.64	208,482.55	* 283,415.34	272,281.96	109,584.39	* 164,811.36	* 105,694,838.81
Tennessee Valley Authority	47,426,832.33	7,982,253.37	2,884,122.55	1,159,315.33	445,135.06	381,997.53	* 16,145,800.82
War Assets Corporation							18,740.00
Federal Loan Agency:							
U. S. Commercial Company						19,275.91	30,724.09
Petroleum Reserves Corporation					55,428.53	25,831.41	
Reconstruction Finance Corporation	42,340,268.20	725,489,421.05	1,935,972,984.33	2,461,903,755.85	2,434,964,899.28	183,824,682.32	304,931,175.02
Smaller War Plants Corporation					* 19,474,211.94	* 89,984,994.32	* 18,759,369.42
Electric Home and Farm Authority	3,023,811.39	2,813,281.64	* 5,092,245.42	* 2,848,831.38	1,827.43		1,762.66
Other	10,961.43	142,296.52	152,354.32	153,723.36	114,917.26	106,120.08	44,051.99
Federal Works Agency: Work Projects Administration, Reconstruction Finance Corporation funds							
			* 435,203.74	311,683.53	111,306.72	376.70	8,766.13
National Housing Agency:							
Federal Home Loan Bank Administration:							
Federal Savings and Loan Insurance Corporation							
	* 62,623.52	* 364,486.15	* 3,796,545.99	3,925,680.17	* 322,029.44	* 1,125,628.04	* 111,449.22
Home Owners' Loan Corporation							
	a 39,814,888.69	* 239,313,806.97	* 255,761,020.63	* 363,446,816.33	* 396,456,281.01	* 323,432,592.78	* 275,297,784.14
United States Housing Corporation, liquidation funds							
				* 144,838.06	101,481.43	* 48,750.30	92,106.93
Federal Housing Administration							
	* 4,853,751.00	* 8,098,547.21	* 4,658,226.48	* 6,143,779.89	* 2,378,865.04	* 5,362,285.67	* 19,564,880.57
Federal Public Housing Authority							
	17,201,293.11	232,814,284.19	45,866,485.57	* 2,112,138.49	15,116,864.86	11,667,460.25	835,479.38
Defense Homes Corporation							
			* 767,834.48	* 423,752.19	721,891.14		* 137,595.93
Other							
		* 1,901,502.15	8,976.56	* 161,536.31	9,929,111.29	8,987,065.78	7,472,188.78
Department of Agriculture:							
Commodity Credit Corporation	210,493,798.38	347,077,377.25	241,678,660.78	* 192,810,422.44	224,716,819.14	470,827,124.45	* 1,044,034,873.48
Federal Farm Mortgage Corporation	29,706,340.12	9,367,752.26	* 61,829,573.84	* 376,161,999.41	* 444,087,949.15	* 256,553,177.86	* 96,957,848.08
Federal Crop Insurance Corporation	127,621.84	* 4,949,445.86	* 265,201.27	391,590.19	3,661,471.96	2,448,898.84	* 15,333,046.39
Federal Surplus Commodities Corporation							
	* 5,398,896.37	2,324,758.01	* 530,849.38	1,259,930.23	* 38,861.04	78,503.43	122,267.19
Farm Security Administration							
	* 2,202,969.32	* 1,726,638.34	* 1,726,638.34	* 6,250,183.90	5,222,258.65	* 2,540,467.00	* 860,527.56
Rural Electrification Administration							
	* 875,059.57	* 1,059,136.93	854,076.05	652,532.82	* 1,062,135.40	* 2,553,194.95	* 6,597,507.09
Farm tenancy loans, Reconstruction Finance Corporation funds							
		* 3,410,550.57	* 1,764,389.53	1,761,060.76	521,475.94	* 326,254.88	* 2,295,495.73
Rural rehabilitation loans, Reconstruction Finance Corporation funds							
	* 12,956,737.65	1,455,997.93	1,455,997.93	2,293,932.27	* 1,955,916.55	* 3,982,415.94	* 16,608,685.02
Grain Stabilization Corporation							
	6,221.51		1,000.00				
Department of the Interior: The Virgin Islands Company							
	35,635.19	* 39,809.31	* 42,693.04	* 49,272.47	* 36,284.49	* 118,634.89	204,562.52
Total, net expenditures, excluding redemptions of obligations in the market	299,027,261.71	1,053,952,884.42	1,892,719,255.09	1,523,187,833.31	1,828,806,295.69	* 7,123,980.15	* 1,304,658,573.51

* Excess of credits, deduct.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
TRUST ACCOUNTS							
Unemployment trust fund:							
Investments in United States securities.....	\$443,000,000.00	\$563,000,000.00	\$866,000,000.00	\$1,228,000,000.00	\$1,503,000,000.00	\$1,437,173,400.00	\$101,826,600.00
Withdrawals by States and other expenditures.....	514,316,273.97	555,127,110.94	377,142,328.20	176,167,159.73	60,590,783.79	71,277,532.93	1,145,916,262.00
Total, unemployment trust fund.....	957,316,273.97	1,118,127,110.94	1,243,142,328.20	1,404,167,159.73	1,563,590,783.79	1,508,450,732.93	1,247,742,862.00
Federal old-age and survivors insurance trust fund:							
Investments in United States securities.....	500,900,000.00	642,500,000.00	821,034,250.00	1,035,200,000.00	1,172,035,880.00	1,137,410,920.00	1,002,453,200.00
Benefit payments.....	15,805,088.55	64,341,884.66	110,280,702.20	149,303,977.71	184,697,363.80	239,833,904.85	320,510,091.90
Total, Federal old-age and survivors insurance trust fund.....	576,705,088.55	706,841,884.66	931,314,952.20	1,184,503,977.71	1,356,733,243.80	1,377,244,824.85	1,322,963,291.90
Veterans life-insurance funds:							
National Service Life Insurance fund:							
Investments in United States securities.....		2,800,000.00	34,815,000.00	325,335,044.98	861,700,000.00	1,973,700,000.00	2,052,500,000.20
Insurance losses and refunds.....		31,041.83	863,751.77	6,549,351.07	31,365,551.92	128,161,422.05	279,767,277.25
Government life-insurance fund:							
Investments in United States securities.....	19,806,195.59	29,048,094.00	47,166,914.15	60,748,459.00	60,042,266.12	72,826,289.50	47,327,289.26
Insurance losses and refunds.....	76,440,375.00	63,023,295.86	44,987,523.06	30,838,230.88	33,592,938.92	24,509,933.86	50,166,286.39
Total, veterans' life-insurance funds.....	96,246,570.59	94,902,431.69	127,833,188.98	424,471,105.93	986,700,756.96	2,199,197,645.41	2,429,820,853.10
Federal employees' retirement funds:							
Civil-service retirement and disability fund:							
Annuities and refunds.....	67,203,261.76	72,332,213.39	76,197,957.98	83,323,821.51	100,476,706.54	148,358,285.05	263,927,792.58
Investments in United States securities.....	84,800,000.00	95,085,000.00	137,365,000.00	277,671,000.00	390,592,000.00	397,357,000.00	306,764,000.00
Alaska Railroad retirement and disability fund:							
Annuities and refunds.....	89,399.79	102,729.60	107,891.96	141,694.86	202,362.30	186,233.51	221,412.62
Investments in United States securities.....	294,000.00	238,000.00	295,000.00	252,000.00	203,000.00	156,000.00	449,000.00
Canal Zone retirement and disability fund:							
Annuities and refunds.....	924,643.77	1,047,532.22	1,205,867.52	1,331,712.42	1,470,590.25	1,545,242.05	1,715,814.13
Investments in United States securities.....	338,000.00	1,104,000.00	1,290,000.00	1,282,000.00	1,227,000.00	1,111,000.00	1,027,000.00
Foreign Service retirement and disability fund:							
Annuities and refunds.....	329,497.64	348,900.43	422,472.77	480,588.34	512,641.60	538,384.69	642,611.64
Investments in United States securities.....	398,000.00	787,000.00	723,000.00	673,000.00	897,000.00	824,000.00	842,000.00
Total, Federal employees' retirement funds.....	154,286,712.96	171,045,375.64	217,613,100.23	365,155,697.13	495,581,500.69	550,076,136.30	675,989,630.97
Railroad retirement account:							
Investments in United States securities.....	12,200,000.00	* 5,400,000.00	17,500,000.00	85,500,000.00	140,500,000.00	182,000,000.00	156,500,000.00
Benefit payments.....	113,099,073.50	121,173,514.47	126,243,910.67	130,464,800.65	134,416,832.07	141,444,643.89	151,958,994.20
Total, railroad retirement account.....	125,299,073.50	115,773,514.47	143,743,910.67	216,964,800.65	274,916,832.07	323,444,643.89	308,458,994.20
Other trust accounts:							
Legislative branch.....	768,883.61	1,054,965.53	1,314,301.75	1,723,797.43	1,365,274.43	1,049,574.69	1,253,844.08
The Judiciary.....	3,589,977.84	3,208,616.36	3,846,952.40	3,513,559.80	3,203,857.25	1,496,117.05	1,164,417.74
Executive Office of the President and Independent offices.....	3,586,407.93	21,219,962.44	13,863,616.67	19,860,226.89	21,374,326.35	32,086,282.98	14,624,716.48
Federal Security Agency.....	4,514,297.77	7,247,395.87	13,969,978.72	3,983,123.51	656,685.35	640,907.55	817,907.02
Federal Works Agency.....	* 56,807.76	* 216,538.28	8,044,844.88	3,037,912.36	676,467.85	48,632.44	78,388.44
Department of Agriculture.....	41,660,795.84	215,759,058.53	350,752,479.52	174,796,085.17	13,418,009.69	15,919,625.58	28,032,425.43
Department of Commerce.....	44,615.82	48,893.01	71,836.17	48,485.40	82,710.55	143,986.95	1,851,946.54
Department of the Interior.....	9,657,677.36	7,277,537.92	8,380,792.08	8,641,681.85	10,485,908.83	10,394,376.32	11,887,871.71
Department of Justice.....	1,187,645.72	1,217,486.03	1,749,568.90	1,973,962.82	2,277,048.53	2,727,337.19	2,322,506.85
Department of Labor.....				* 3,442.71	408.71	595,703.51	267,517.85
Navy Department.....	2,219,629.90	2,781,570.45	2,551,464.20	2,244,110.84	1,036,715.76	15,860,310.69	20,758,296.47
Department of State.....	1,097,380.45	898,500.42	897,454.08	2,437,533.99	20,807,129.73	223,116.68	72,193.51
Treasury Department.....	13,759,154.87	18,932,126.69	20,264,457.27	2,950,380.97	1,524,297.00	5,103,148.47	8,391,874.96
War Department (including Panama Canal).....	3,617,699.45	5,253,250.10	* 3,363,050.12	* 6,439,567.89	118,692,179.74	291,616,634.20	1,538,415,278.90
District of Columbia *.....	62,586,746.97	58,679,544.82	57,629,831.78	59,587,776.09	65,464,085.03	66,956,319.87	78,265,326.36

* Excess of credits, deduct.

* Excess of redemptions, deduct.

* Includes Federal contributions.

APPENDIX 4—Continued

COMPARISON OF EXPENDITURES BY ORGANIZATION UNITS, FISCAL YEARS 1940 THROUGH 1946—Continued

Agency	1940	1941	1942	1943	1944	1945	1946
TRUST ACCOUNTS—Continued							
Chargeable against increment on gold: Melting losses, etc.....	\$4,574.58	\$1,821.67	\$1,873.73	\$1,512.66		\$3,821.34	\$996.30
Total.....	148,138,590.35	343,364,090.96	479,972,902.03	278,062,189.08	\$258,065,104.71	444,775,895.41	1,707,147,506.43
Adjustment to daily Treasury statement basis.....	-15,286,035.66	+2,057,160.16	-19,888,022.06	-32,054,128.29	-26,427,252.31	-19,400,549.29	-134,846,998.65
Total, other trust accounts.....	132,853,554.69	345,421,251.12	460,084,879.97	246,008,010.79	231,637,852.40	425,375,346.12	1,572,300,507.78
Special deposit accounts.....	* 72,288,735.48	81,494,263.76	* 129,475,615.45	* 270,968,435.10	* 508,000,644.19	* 1,669,205,632.32	646,653,349.75
Sales and redemptions of obligations of Government corporations and credit agencies in the market:							
Guaranteed by the United States:							
Commodity Credit Corporation.....	* 200,620,000.00	* 289,458,000.00	* 4,844,000.00	231,907,489.77	61,687,891.48	434,045,722.88	143,663,496.73
Federal Farm Mortgage Corporation.....	10,654,100.00	211,300.00	325,788,600.00	12,017,900.00	888,810,200.00	35,083,700.00	4,115,300.00
Federal Housing Administration.....	\$39,493.39	2,552,450.00	3,221,150.00	2,315,269.05	2,603,000.00	3,759,450.00	2,500,000.00
Federal Public Housing Authority.....		* 112,099,000.00	112,094,000.00	5,000.00	114,091,000.00	68,000.00	6,000.00
Home Owners' Loan Corporation.....	166,188,975.00	211,532,825.00	851,254,700.00	28,796,825.00	720,188,700.00	803,027,350.00	10,139,350.00
Reconstruction Finance Corporation.....	* 276,668,000.00	* 645,092,000.00	521,797,000.00	323,611,000.00	895,865,000.00	157,000.00	11,600.00
Total, guaranteed by the United States.....	* 299,605,431.61	* 832,352,425.00	1,809,311,450.00	598,643,483.82	2,683,245,791.48	1,276,131,222.88	160,435,146.73
Not guaranteed by the United States:							
Electric Home and Farm Authority.....	* 3,092,500.00	* 2,951,750.00	5,441,250.00	8,832,500.00			
Federal home loan banks.....	5,000.00	* 27,329,000.00	* 15,671,000.00	56,490,000.00	* 22,963,600.00	8,000,000.00	* 17,000,000.00
Federal land banks.....	15,075,000.00	10,917,000.00	10,295,000.00		157,930,100.00	268,583,700.00	* 48,529,800.00
Federal National Mortgage Association.....				29,748,000.00	55,352,000.00		
Federal Savings and Loan Insurance Corporation.....				11,880.00			
Home Owners' Loan Corporation.....	83,425.00	66,325.00	36,350.00	20,800.00	16,625.00	18,625.00	6,725.00
Total, not guaranteed by the United States.....	12,070,925.00	* 19,297,425.00	101,600.00	95,103,180.00	190,335,125.00	276,602,325.00	65,523,075.00
Total, sales redemptions of obligations of Government corporations and credit agencies in the market.....	* 287,534,506.61	* 851,649,850.00	1,809,413,050.00	693,746,663.82	2,873,580,916.48	1,552,733,547.88	94,912,071.73
Total, trust accounts.....	1,682,884,032.17	1,731,955,982.28	4,803,669,794.80	4,264,048,980.66	7,274,640,242.00	6,267,317,244.06	8,198,441,560.54

* Excess of credits, deduct.

APPENDIX 5

UNEXPENDED BALANCES OF GENERAL AND SPECIAL ACCOUNT APPROPRIATIONS AS OF JUNE 30, 1946, AND APPROPRIATIONS FOR THE FISCAL YEAR 1947, AS OF NOV. 1, 1946¹

As reported by the Secretary of the Treasury

Department or agency	Unexpended balances, June 30, 1946		Appropriations for fiscal year 1947, including permanent and indefinite appropriations ²	Total available
	On books of Treasury	To credit of disbursing officers ³		
Legislative branch.....	\$24,179,848.07	\$4,478,599.77	\$55,133,951.16	\$83,792,399.00
The Judiciary.....	1,276,635.91	1,050,631.34	16,072,606.00	18,399,873.25
Executive Office of the President:				
Office for Emergency Management.....	739,806,035.99	687,893,575.36	454,100,000.00	1,881,859,611.35
Other.....	3,470,177,954.56	12,342,037.23	3,022,742,227.10	3,505,262,218.89
Independent offices:				
Federal Loan Agency.....	33,516,475.32		7,096.82	33,524,172.14
Federal Security Agency:				
Office of Administrator.....	841,828.08	4,539,467.63	428,310,474.00	433,691,769.71
Office of Education.....	6,139,209.38	3,662,186.35	28,838,475.00	38,639,870.73
Food and Drug Administration.....	40,934.57	346,476.65	3,790,500.00	4,177,911.22
Saint Elizabeths Hospital.....	657,923.98	271,607.62	3,251,358.00	4,180,889.60
Public Health Service.....	7,638,518.41	17,702,616.20	105,057,927.00	130,399,055.61
Social Security Board.....	1,171,406.87	142,603,792.02	12,332,625.00	143,775,198.89
Office of Vocational Rehabilitation.....	39,476.23	1,983,451.16	43,593,152.00	44,555,529.39
Children's Bureau.....			3,843,750.00	4,222,385.23
Other.....	190,997.15	187,638.08		
Federal Works Agency:				
Office of Administrator.....	4,28,571,275.06	26,886,784.67	478,254.81	55,936,314.54
Bureau of Community Facilities.....	40,576,085.57	12,345,973.71	76,300,000.00	129,222,059.28
Public Buildings Administration.....	40,154,704.42	16,833,175.01	57,416,940.00	114,404,819.43
Public Roads Administration.....	267,936,418.11	114,520,295.30	9,193,863.31	391,650,576.72
National Housing Agency:				
Office of Administrator.....	21,636,816.58	727,943.34	51,314.09	22,416,073.99
Federal Home Loan Bank Administration.....	17,871.90	206.94		18,078.84
Federal Public Housing Authority.....	372,122,518.10	159,441,358.09	8,300,000.00	539,863,876.19
Other.....	525.98			525.98
Civil Service Commission.....	482,636.49	452,409.57	235,388,500.00	2,363,546.06
Employees' Compensation Commission.....	808,782.86	4,903,646.69	(7)	5,712,429.55
Federal Communications Commission.....	90,508.25	395,462.95	5,585,000.00	6,070,971.20
Federal Power Commission.....	49,397.70	267,324.54	3,377,000.00	3,693,722.24
Federal Trade Commission.....	20,599.70	249,226.18	2,569,120.00	2,838,945.88
General Accounting Office.....	3,762,134.86	2,743,890.89	40,300,074.50	46,806,100.25
Interstate Commerce Commission.....	744,382.20	81,775.11	9,621,000.00	11,237,157.31
National Advisory Committee for Aeronautics.....	3,046,767.93	19,575,338.45	29,673,000.00	52,295,106.38
National Labor Relations Board.....	52,552.72	562,863.80	4,069,500.00	4,684,916.52
Office of War Mobilization and Reconversion.....	546,652.76	503,890.64	925,000.00	1,975,543.40
Phillipine War Damage Commission.....		25,000.00	10,000,000.00	10,025,000.00
Railroad Retirement Board.....	14,826,205.51	1,279,936.36	310,995,000.00	327,101,142.17
Securities and Exchange Commission.....	186,785.73	319,571.29	4,961,700.00	5,468,057.02
Selective Service System.....	312.48		27,750,000.00	27,750,312.48
Tennessee Valley Authority.....	7,286,259.48	3,716,587.45	39,906,000.00	50,908,846.93
United States Maritime Commission.....	506,308,246.65	621,145,625.23	60.00	1,127,453,931.88
Veterans' Administration.....	2,434,923,000.39	1,292,763,276.17	2,436,308,892.00	6,163,995,168.56
Other independent offices.....	2,616,658.81	1,349,832.71	6,327,492.00	10,293,983.52
Department of Agriculture.....	763,978,007.49	640,545,082.96	700,151,199.07	2,104,674,289.52
Department of Commerce.....	20,496,861.75	61,011,446.62	193,396,155.86	274,904,464.23
Department of the Interior.....	145,716,366.29	107,693,738.42	265,671,973.79	519,082,078.50
Department of Justice.....	7,442,465.00	7,867,180.85	99,752,366.07	115,062,011.92
Department of Labor.....	2,537,298.11	15,467,319.78	111,413,291.00	129,417,908.89
Navy Department.....	4,510,958,119.67	2,457,468,277.92	4,150,146,615.38	11,118,573,012.97
Post Office Department, payable from general revenues.....	3,356,695.78	816,943.64		4,173,639.42
Department of State.....	140,062,579.17	45,454,764.53	183,078,057.10	368,595,400.80
Treasury Department.....	899,014,958.49	422,335,595.63	2,154,091,446.99	3,475,442,001.11
War Department.....	5,529,344,152.08	3,263,681,434.01	7,279,679,931.22	16,072,705,517.31
Panama Canal.....	12,286,341.37	8,973,064.23	17,558,500.00	38,817,905.60
District of Columbia—United States share:				
Federal annual contribution.....			8,000,000.00	8,000,000.00
Regular divided accounts.....	156.90	50,977.86		51,134.76

¹ Includes balances in special deposit accounts classified under general and special accounts in the Combined Statement of Receipts, Expenditures, and Balances for the fiscal year 1946.

² Excludes amounts made immediately available for the fiscal year 1946.

³ Includes unallocated balances of defense aid (lend-lease) funds in the amount of \$334,774,500.50, and unallocated balances of emergency funds for the President in the amount of \$12,363,117.22. Unexpended balances of allocations made from these funds are shown under the department or agency to which allocations were made.

⁴ Appropriations for the Social Security Board for the fiscal year 1947 are included under Office of Administrator, Federal Security Agency.

⁵ Transferred from Labor Department pursuant to Reorganization Plan No. 2 of 1946, under Reorganization Act of 1945 (59 Stat. 613).

⁶ Includes Work Projects Administration and miscellaneous accounts.

⁷ Transferred to Office of Administrator, Federal Security Agency, pursuant to Reorganization Plan No. 2 of 1946.

APPENDIX 5—Continued

UNEXPENDED BALANCES OF GENERAL AND SPECIAL ACCOUNT APPROPRIATIONS AS OF JUNE 30, 1946, AND APPROPRIATIONS FOR THE FISCAL YEAR 1947, AS OF NOV. 1, 1946 ¹—Continued

Department or agency	Unexpended balances, June 30, 1946		Appropriations for fiscal year 1947, including permanent and indefinite appropriations ²	Total available
	On books of Treasury	To credit of disbursing officers ³		
Public debt, permanent appropriations:				
Sinking fund	\$5,524,967,031.04		\$587,500,000.00	\$6,112,527,031.04
Other public-debt redemptions, chargeable to general and special account receipts	36,968,779.70		8,294,000.00	45,262,779.70
Interest on the public debt			4,950,000,000.00	4,950,000,000.00
Government corporations and certain other agencies	* 7,931,421.63	\$2,176,264.71		10,107,686.34
Total, exclusive of postal service payable from postal revenue	22,637,566,579.51	10,192,515,559.66	28,305,365,989.27	61,035,448,128.44
Postal service, payable from postal revenue			1,222,948,000.00	1,222,948,000.00
Total	22,637,566,579.51	10,192,515,559.66	29,428,313,989.27	62,258,396,128.44

¹ Includes balances in special deposit accounts classified under general and special accounts in the Combined Statement of Receipts, Expenditures, and Balances for the fiscal year 1946.

² Excludes amounts made immediately available for the fiscal year 1946.

³ Reflects items of corporate and agency funds for administrative expenses and other purposes.

APPENDIX 6

BUDGET RECEIPTS AND EXPENDITURES, FISCAL YEARS 1939 THROUGH 1948

GENERAL AND SPECIAL ACCOUNTS, AND CHECKING ACCOUNTS OF WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES WITH THE U. S. TREASURER (NET)

Based on existing and proposed legislation

[In millions]

Description	Actual								Estimate	
	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948
BUDGET RECEIPTS										
General and special accounts:										
Direct taxes on individuals.....	\$1,390	\$1,342	\$1,824	\$3,696	\$6,953	\$20,290	\$19,789	\$19,008	\$18,637	\$19,120
Direct taxes on corporations.....	1,277	1,272	2,211	5,021	9,916	15,256	16,399	12,906	9,227	8,270
Excise taxes.....	1,755	1,875	2,390	3,128	3,777	4,400	5,934	6,696	7,283	6,118
Employment taxes.....	740	838	932	1,194	1,508	1,751	1,793	1,714	1,955	2,604
Customs.....	319	349	392	389	324	431	355	435	496	517
Miscellaneous receipts.....	187	267	509	277	907	3,280	3,470	3,480	3,987	2,998
Adjustment to daily Treasury statement basis.....		-18	10	-37						
Total receipts.....	5,668	5,925	8,268	13,668	23,385	45,408	47,740	44,239	41,585	39,717
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund.....	503	538	661	869	1,103	1,259	1,283	1,201	1,355	1,987
Net receipts.....	5,165	5,387	7,607	12,799	22,282	44,149	46,457	43,038	40,230	37,730
BUDGET EXPENDITURES										
General and special accounts:										
National defense:										
051. Military defense.....	445	626	3,756	14,834	44,327	40,151	49,958	25,276	8,140	6,811
052. Naval defense.....	629	865	2,233	8,735	18,321	26,641	30,087	17,763	6,218	4,514
053. Activities supporting defense.....		6	67	1,726	4,410	5,882	4,871	3,027	792	262
Total, national defense.....	1,074	1,497	6,056	25,295	67,058	81,674	84,916	45,066	15,150	11,587
Veterans' services and benefits:										
101. Veterans' pensions.....	417	429	433	431	442	495	772	1,262	2,165	2,492
102. Veterans' insurance.....	40	20	16	17	46	114	1,137	1,395	979	73
103. Veterans' readjustment benefits.....	1	1	11				9	1,350	3,467	3,463
104. Veterans' hospitals, other services, and administrative costs.....	101	101	104	108	117	135	176	407	990	1,315
Total, veterans' services and benefits.....	559	551	564	556	605	744	2,094	4,414	7,601	7,343
International affairs and finance:										
151. Foreign relations.....	16	17	23	31	130	144	123	100	152	189
152. Foreign relief.....			16	25	10	7	130	748	2,074	950
153. International reconstruction, development, and monetary stabilization.....				200	40	3	140	952	3,251	1,200
154. Membership in various international organizations.....	1	4	1	1	1	1	2	2	15	18
156. Philippine war damage and rehabilitation.....							5	29	30	137
Additional appropriations required by proposed new legislation.....									116	326
Total, international affairs and finance.....	17	21	40	257	181	160	395	1,831	5,638	2,820
Social welfare, health, and security:										
201. Retirement and dependents' insurance.....	110	136	144	165	240	283	331	318	511	490
202. Unemployment and accident compensation.....	64	70	81	84	270	66	63	88	88	87
203. Assistance to aged and other special groups.....	619	662	725	673	475	446	412	436	702	729
204. Work relief and direct relief.....	3,110	2,189	1,675	949	304	15	4	5	9	7
205. Social security administration.....	22	9	8	6	6	6	7	8	9	10
206. Promotion of public health.....	42	48	53	61	78	158	191	179	170	182
207. Crime control and correction.....	29	33	39	54	66	79	75	78	81	85
208. Community welfare services.....						2	1	1		
Additional appropriations required by proposed new legislation.....										73
Total, social welfare, health, and security.....	3,996	3,147	2,625	1,992	1,439	1,055	1,084	1,113	1,570	1,654
Housing and community facilities:										
251. Public housing program.....	4	2	94	338	653	506	111	84	461	173
252. Aids to private housing.....	12	13	9	6	4					
253. Other housing services and administration.....	1	1	1	2	1	4	5	3	11	13
254. Provision of community facilities.....				34	107	122	130	71	53	35
Additional appropriations required by proposed new legislation.....										4
Total, housing and community facilities.....	17	16	104	380	765	632	246	158	525	225

APPENDIX 6—Continued

BUDGET RECEIPTS AND EXPENDITURES, FISCAL YEARS 1939 THROUGH 1948—Continued

GENERAL AND SPECIAL ACCOUNTS, AND CHECKING ACCOUNTS OF WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES WITH THE U. S. TREASURER (NET)—Continued

Description	Actual								Estimate	
	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948
BUDGET EXPENDITURES—Continued										
General and special accounts—Continued										
Education and general research:										
301. Promotion of education.....	\$25	\$25	\$26	\$26	\$31	\$27	\$25	\$27	\$32	\$38
302. Educational aid to special groups.....	11	12	11	12	11	12	12	13	15	19
303. Library and museum services.....	5	4	5	5	5	6	6	6	8	17
304. General-purpose research.....	3	21	22	13	7	51	115	42	16	14
Total, education and general research.....	44	62	64	56	54	96	158	88	71	88
Agricultural and agricultural resources:										
351. Development and improvement of agriculture, excepting financial aids and conservation.....	70	73	71	79	101	129	143	134	139	142
352. Loans and investment programs to aid agriculture.....	72	67	* 273	87	182	4	255	419	902	971
353. Other financial aids to agriculture.....	832	1,195	985	1,008	848	774	412	443	489	437
354. Conservation and development of agricultural land and water resources.....	23	24	21	27	25	27	32	39	62	53
Total, agriculture and agricultural resources.....	997	1,359	804	1,201	1,156	934	842	1,035	1,582	1,603
Natural resources not primarily agricultural:										
401. Conservation and development of land and water resources not primarily agricultural.....	177	247	294	378	336	246	169	194	406	528
402. Conservation and development of forest resources.....	24	31	27	26	32	36	38	43	56	56
403. Conservation and development of mineral resources.....	6	5	6	9	19	26	23	21	27	28
404. Conservation and development of fish and wildlife.....	5	6	7	8	8	7	8	8	11	13
405. Recreational use of resources.....	5	4	5	5	4	4	5	5	15	19
406. Development and control of atomic energy.....									206	444
409. General resource surveys.....	1	2	2	3	2	4	3	4	6	11
Total, natural resources not primarily agricultural.....	218	295	341	429	401	323	246	275	727	1,099
Transportation and communication:										
451. Promotion of the merchant marine.....	43	98	44	641	3,032	3,885	3,183	374	* 117	204
452. Provision of navigation aids and facilities.....	156	165	162	138	127	79	65	93	293	310
453. Provision of highways.....	190	180	189	182	124	128	105	91	301	428
454. Promotion of aviation, including provision of airways and airports.....	17	24	57	136	227	204	137	98	132	194
455. Regulation of transportation.....	13	12	13	15	17	32	30	22	25	15
456. Other services to transportation.....	5	6	8	11	9	14	14	17	19	21
457. Postal service (from general fund).....	40	41	30	18	15	* 28	1	160	276	352
458. Regulation of communication.....	2	2	4	9	33	37	31	11	6	7
459. Other services to communication.....									1	2
Total, transportation and communication.....	466	628	507	1,150	3,584	4,351	3,566	866	936	1,533
Finance, commerce, and industry:										
501. Control of money supply and private finance.....	7	6	7	6	5	5	5	5	5	6
503. Promotion and regulation of trade and industry.....	17	16	16	27	139	272	268	211	171	96
504. Business loans and guarantees.....					150		50			
Additional appropriations required by proposed new legislation.....										10
Total, finance, commerce, and industry.....	24	22	23	33	294	277	323	216	176	112
Labor:										
551. Mediation and regulation of employment conditions.....	6	5	11	12	12	27	28	25	20	20
552. Training and placement of workers.....	4	3	64	115	159	141	123	72	93	81
553. Labor information, statistics, and general administration.....	1	3	3	5	5	6	6	7	11	14
Additional appropriation required by proposed new legislation.....										3
Total, Labor.....	11	11	78	132	176	173	157	104	124	118
General government:										
601. Legislative functions.....	15	16	15	16	16	18	19	23	29	29
602. Judicial functions.....	10	10	11	10	11	12	12	13	17	17
603. Executive direction and management.....	1	1	10	75	211	67	21	9	7	7
604. Federal financial management.....	110	116	125	153	223	299	322	397	403	404

* Excess of credits, deduct.

APPENDIX 6—Continued

BUDGET RECEIPTS AND EXPENDITURES, FISCAL YEARS 1939 THROUGH 1948—Continued

GENERAL AND SPECIAL ACCOUNTS, AND CHECKING ACCOUNTS OF WHOLLY OWNED GOVERNMENT CORPORATIONS AND CREDIT AGENCIES WITH THE U. S. TREASURER (NET)—Continued

Description	Actual								Estimate	
	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948
BUDGET EXPENDITURES—Continued										
General and special accounts—Continued										
General government—Continued										
605. Government payment for civilian employees' general retirement system	\$74	\$86	\$91	\$101	\$105	\$175	\$194	\$245	\$220	\$244
610. Other general government	128	135	146	130	205	257	221	302	807	726
Total, general government	338	364	398	485	771	808	789	989	1,483	1,427
Interest on the public debt	941	1,041	1,111	1,260	1,813	2,610	3,622	4,748	4,950	5,000
Refunds of receipts	68	91	90	95	80	295	1,817	3,119	2,155	2,065
Reserve for contingencies									10	25
Total	8,770	9,005	12,805	33,321	78,377	94,132	100,255	64,022	42,698	36,699
Adjustment to daily Treasury statement basis	-63	-7	-94	-924	-198	-388	+150	+997		
Total, general and special accounts	8,707	8,998	12,711	32,397	78,179	93,744	100,405	65,019	42,698	36,699
Checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer (net):										
Defense:										
653. Activities supporting defense			314	1,548	2,973	2,050	* 390	* 54	* 424	* 331
International affairs and finance:										
153. International reconstruction, development, and monetary stabilization	2	29	100	375	51	120	282	* 367	756	690
Social welfare, health, and security:										
204. Work relief and direct relief				* 1	1					
Housing and community facilities:										
251. Public housing programs	54	17	240	57	30	31	11	* 6	* 73	
252. Aids to private housing	1	* 1	* 86	* 231	* 464	* 335	* 416	* 331	67	250
254. Provision of community facilities	* 226	* 4	* 4	2	* 29	* 20	* 24		25	44
Additional appropriations required by proposed new legislation										10
Total, housing and community facilities	* 171	12	150	* 172	* 463	* 324	* 429	* 337	19	313
Agriculture and agricultural resources:										
352. Loan and investment programs to aid agriculture	201	215	511	291	* 682	* 674	* 593	* 1,917	* 790	* 228
353. Other financial aids to agriculture				8	146	955	1,366	1,634	325	6
Total, agriculture and agricultural resources	201	215	511	299	* 536	281	773	* 283	* 465	* 222
Natural resources not primarily agricultural:										
401. Conservation and development of land and water resources, not primarily agricultural	* 4	47	8	3	1	1		* 19	1	2
Transportation and communication:										
456. Other services to transportation	46	37	* 6	* 7	* 46	* 44	* 159	* 43	* 30	* 3
Finance, commerce, and industry:										
502. Loans and investments to aid private financial institutions	* 14	* 41	* 49	* 77	1	* 52	* 65	* 72	* 73	* 54
504. Business loans and guarantees	42	19	28	79	96	43	* 149	* 111	* 21	157
505. Insurance of war damage					* 127	* 96	* 3	* 2	1	211
Total, finance, commerce, and industry	28	* 22	* 21	2	* 30	* 105	* 217	* 185	* 93	314
General government:										
610. Other general government	218	* 19	* 2	* 154	* 428	* 150	133	* 17	62	66
Total checking accounts of wholly owned Government corporations and credit agencies with U. S. Treasurer (net)	320	299	1,054	1,893	1,523	1,829	* 7	* 1,305	175	829
Total budget expenditures	9,027	9,297	13,765	34,290	79,702	95,573	100,398	63,714	42,873	37,528
Excess of budget expenditures	3,862	3,910	6,158	21,491	57,420	51,424	53,941	20,676	2,643	
Excess of budget receipts										202

* Excess of credits, deduct.

APPENDIX 7

BUDGET AND TRUST ACCOUNT RECEIPTS AND EXPENDITURES, 1946 THROUGH 1948

On basis of daily Treasury statement classification

[For the fiscal years 1946, 1947, and 1948]

	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS AND EXPENDITURES			
GENERAL AND SPECIAL ACCOUNTS			
RECEIPTS			
Internal revenue:			
Income tax:			
Withheld by employers.....	\$9,391,698,367.42	\$9,302,000,000	\$9,614,000,000
Other.....	21,493,097,648.98	17,832,650,000	17,047,000,000
Miscellaneous internal revenue.....	7,724,778,159.47	8,013,000,000	6,847,000,000
Social security taxes:			
Employment taxes.....	1,238,218,447.01	1,370,000,000	2,003,000,000
Tax on employers of 8 or more.....	179,930,177.86	185,000,000	191,000,000
Taxes upon carriers and their employees.....	282,610,497.22	386,000,000	487,000,000
Railroad unemployment insurance contributions.....	12,912,407.55	14,300,000	12,700,000
Customs.....	435,475,071.97	495,700,000	517,200,000
Miscellaneous receipts:			
Proceeds of Government-owned securities:			
Principal—foreign obligations.....	107,198.84	110,400	113,700
Interest—foreign obligations.....	317,335.64	313,900	310,400
Other.....	144,994,692.75	145,352,854	556,073,357
Panama Canal tolls, etc.....	20,633,080.05	20,944,000	20,736,000
Surplus property (act Oct. 3, 1944):			
Proceeds from sales.....	500,768,855.19	2,321,000,000	1,079,000,000
Other.....	107,272.94		
Unclassified.....	2,374.25		
Seigniorage.....	53,513,567.20	60,500,000	61,000,000
Surplus postal revenues.....		12,000,000	
Other miscellaneous.....	2,759,404,882.50	1,426,405,633	1,281,232,488
Total receipts.....	44,238,590,336.84	41,584,626,787	39,717,465,945
Deduct:			
Net appropriation to Federal old-age and survivors insurance trust fund ¹	1,200,791,528.79	1,354,700,000	1,987,100,000
Net receipts.....	43,037,798,808.05	40,229,926,787	37,730,365,945
EXPENDITURES			
I. General:			
Agriculture Department:			
Farm Credit Administration and agencies:			
Banks for cooperatives—capital stock.....		0 1,251,355	0 215,700
Crop loans.....	104,953.44		
Federal Farm Mortgage Corporation:			
Capital stock.....	0 ² 50,000,000.1	0 40,000,000	0 9,990,000
Reduction in interest rate on mortgages.....	5,725.00		
Federal land banks:			
Capital stock.....	0 77,908,810.00	0 39,957,850	
Paid-in surplus.....	0 37,082,037.88		0 36,924,409
Reduction in interest rates on mortgages.....	3,215.23		
Production credit corporations—capital stock.....	0 7,050,000.00	0 5,300,000	0 4,800,000
Other.....	4,324,278.71	3,424,532	3,350,000
Farmers' Home Administration:			
Farmers' crop loans, etc.....		9,300,000	825,000
Farm tenancy.....	3,985,236.33	3,000,000	275,000
Flood loans and grants.....	536,495.79		
Loans, rehabilitation and other.....	25,847,302.78	27,651,152	3,700,000
Other.....			148,760,000
Unclassified.....	16.58		
Production and Marketing Administration:			
Administration of Sugar Act of 1937.....	57,281,047.65	52,000,000	53,000,000
Commodity Credit Corporation:			
Payment to Corporation for postwar price support of agriculture.....	4,500,000,000.00		
Restoration of capital impairment.....		921,456,561	830,380,311
Conservation and use of agricultural land resources.....	263,791,019.56	328,319,987	283,385,687
Exportation and domestic consumption of agricultural commodities.....	73,922,495.99	80,000,000	66,000,000
Federal Crop Insurance Act:			
Administrative expenses.....	3,333,645.59	5,450,000	7,000,000
Federal Crop Insurance Corporation—capital stock.....	30,000,000.00	10,000,000	10,000,000
Local administration, sec. 388, Agricultural Adjustment Act of 1938.....	28,299,638.49	23,502,414	27,700,414

⁰ Excess of credits (deduct).¹ Represents receipts by the Treasury of part of the surplus from postal operations during the fiscal year 1945.² Represents appropriations equal to "Social security—Employment taxes" collected and deposited as provided under sec. 201 (a) of the Social Security Act amendments of 1939 less reimbursements to the general fund for administrative expenses in the amount reflected under receipts for the Federal old-age and survivors insurance trust fund.³ Represents a deposit for reduction of capital stock under act of June 30, 1945.⁴ Represents payment to Commodity Credit Corporation under act of Feb. 18, 1946.

APPENDIX 7—Continued

BUDGET AND TRUST ACCOUNT RECEIPTS AND EXPENDITURES, 1946 THROUGH 1948—Continued

	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS AND EXPENDITURES—Continued			
GENERAL AND SPECIAL ACCOUNTS—Continued			
EXPENDITURES—continued			
I. General—Continued			
Agriculture Department—Continued			
Production and Marketing Administration—Continued			
Parity Payments and Price Adjustment Act of 1938.....	\$6,916.86	\$34,829	\$21,000
Salaries and expenses, Marketing Service.....	16,428,765.47	10,671,500	10,375,000
National School Lunch Act.....		72,700,000	72,700,000
Other.....	41,053.69	268,944	30,000
Unclassified.....	* 657.41		
Rural Electrification Administration:			
Loans.....	7,111,812.77	6,500,000	19,800,000
Other.....	4,077,806.70	5,800,000	5,600,000
Other:			
Forest roads and trails.....	9,251,023.58	26,400,000	26,500,000
Other.....	160,697,243.97	206,054,081	228,917,398
Bretton Woods Agreements Act:			
International Bank.....	158,750,000.00	478,300,000	
International Monetary Fund.....		950,000,000	
Commerce Department:			
Civil Aeronautics Authority.....	47,581,071.98	96,382,983	155,015,016
Other.....	50,820,609.26	73,052,570	98,578,686
Credit to United Kingdom.....		1,500,000,000	1,200,000,000
Export-Import Bank of Washington—capital stock.....	674,000,000.00	325,000,000	
Federal Security Agency:			
Social Security Administration:			
Administrative expenses.....	29,340,740.34	13,753,134	14,913,910
Grants to States (social security).....	486,443,684.24	680,956,387	773,086,000
Unclassified.....	14,443.77		
Other.....	108,331,931.38	191,109,941	222,219,098
Federal Works Agency:			
Public Buildings Administration:			
Construction.....	5,991,099.20	20,482,640	18,488,187
Other.....	50,783,138.52	65,895,233	70,276,620
Unclassified.....	10,200.05		
Public Roads Administration:			
Other.....	46,349,177.33	240,195,104	398,258,854
Bureau of Community Facilities:			
Other.....	18,528,538.12	81,600,000	73,250,000
Other.....		8,700,986	4,432,300
Interior Department:			
Reclamation projects.....	61,068,425.63	146,556,971	177,630,000
Other.....	99,576,428.41	145,426,117	174,682,298
Justices Department:			
Other.....	72,160,750.35	95,090,470	118,536,187
Labor Department:			
United States Employment Service.....		90,142,750	78,502,500
Other.....	22,402,968.96	25,423,623	27,740,417
National Housing Agency:			
Federal Public Housing Authority:			
Veterans' housing.....	24,134,925.92	368,812,461	30,323,576
Other.....	12,968,591.91	18,785,713	13,036,100
Other.....	3,271,912.24	1,353,000	5,240,000
Panama Canal.....	17,621,950.71	25,306,385	23,826,338
Post Office Department (deficiency):			
Current year.....	160,000,000.00		
Prior years.....	572,097.61	276,150,543	351,709,250
Railroad Retirement Board:			
Acquisition of service and compensation data.....	19,477.50		
Administrative expenses.....	2,403,964.07	4,865,000	5,439,926
Railroad unemployment insurance administration fund.....	3,458,022.67	4,632,015	5,656,222
River and harbor work and flood control.....	167,740,569.56	336,481,140	689,400,970
State Department.....	51,207,235.78	233,662,898	535,405,615
Tennessee Valley Authority.....	29,064,271.97	33,365,667	44,624,500
Treasury Department:			
Interest on the public debt:			
Public issues.....	4,217,120,804.36	4,950,000,000	5,000,000,000
Special issues ¹	504,836,878.31		
Refunds of taxes and duties:			
Customs.....	11,224,891.40	15,000,000	18,000,000
Internal revenue:			
Excess profits tax refund bonds.....	68,787,929.94		
Other.....	2,953,858,147.62	2,108,019,738	2,031,003,500

* Excess of credits, deduct.

¹ The accounts for which special issues are held are shown in the Monthly Public Debt statement, appearing on pages 5 and 8 of the Daily Statement of the United States Treasury for the first business day of each month. Some of such accounts also hold marketable obligations, the interest on which is included in public issues on the line above.

APPENDIX 7—Continued

BUDGET AND TRUST ACCOUNT RECEIPTS AND EXPENDITURES, 1946 THROUGH 1948—Continued

	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS AND EXPENDITURES—Continued			
GENERAL AND SPECIAL ACCOUNTS—Continued			
EXPENDITURES—Continued			
I. General—Continued			
Treasury Department—Continued			
Refunds of taxes and duties—Continued			
Processing tax on farm products.....	\$593,506.88	\$3,500,000	
Unclassified.....	° 126.36		
Other:			
Coast Guard §.....		171,099,320	\$159,072,236
Other.....	342,644,945.34	394,758,069	385,620,981
Veterans' Administration:			
Benefits under Servicemen's Readjustment Act.....	1,266,600,881.97	3,466,982,011	3,402,836,000
Pensions and compensations.....	1,218,202,183.22	2,165,321,029	2,491,740,000
Other.....	386,394,371.37	912,105,998	1,053,618,365
Unclassified.....	4,077.96		
Other agencies:			
Executive Office:			
Bureau of the Budget.....	2,520,649.60	3,603,920	3,506,477
Executive proper.....	610,008.60	1,483,845	1,539,000
Other.....	8,255.94	2,730,507	11,278,500
Independent offices and commissions:			
Civil Service Commission.....	13,457,066.00	15,566,876	14,719,000
General Accounting Office.....	37,804,906.83	40,752,000	36,650,000
Interstate Commerce Commission.....	8,378,143.44	10,439,282	11,669,780
National Advisory Committee for Aeronautics.....	31,165,428.85	42,378,000	44,330,000
Other.....	37,050,094.24	242,383,903	496,637,966
Judicial.....	14,814,987.34	18,132,034	18,971,700
Legislative establishment.....	22,815,830.23	42,635,149	51,809,002
Post Office Department (excluding deficiencies and expenditures from postal revenues).....	8,598,028.95	4,377,000	4,377,000
Unclassified.....	° 640,871.19		
Adjustment for disbursing officers' checks outstanding.....	77,449.16		
Subtotal.....	14,558,510,998.06	22,846,777,106	22,296,041,718
II. War and defense activities: 7			
Agriculture Department §.....	° 1,041,498,531.34	29,703,567	8,057,000
Navy Department:			
Armed Forces Leave Act of 1946: 10			
Bonds issued.....		630,000,000	90,670,000
Cash payments.....			
Other.....	15,160,754,034.20	5,115,741,000	4,419,951,000
Payments for United Nations relief and rehabilitation:			
Agriculture Department.....	375,085,847.78	549,000,000	57,000,000
State Department—Foreign economic functions 11.....	127,084,347.00	233,000,000	82,000,000
Treasury Department.....	169,881,828.97	170,000,000	65,000,000
United States Maritime Commission.....		298,000,000	77,700,000
War Shipping Administration.....	62,921,059.41	(12)	(13)
Other.....	° 10,751,156.21	262,200,000	23,500,000
Unclassified.....	70.84		
Selective Service (administrative expenses).....	52,157,785.19	27,500,000	2,400,000
Surplus property disposal agencies.....	105,880,330.82	166,216,780	12,112,240
Treasury Department: 8			
Armed Forces Leave Act of 1946 (Coast Guard): 10			
Bonds issued.....		50,150,000	6,365,000
Cash payments.....			
Other.....	695,400,104.49	510,950,601	276,800,000
United States Maritime Commission.....	693,666,652.72	397,971,727	170,241,760
War Department:			
Armed Forces Leave Act of 1946: 10			
Bonds issued.....		1,219,850,000	152,965,000
Cash payments.....			
Other.....	27,799,828,764.72	7,654,093,882	7,366,766,346
War Shipping Administration.....	1,366,701,205.64	(12)	(13)
Other:			
Aid to China.....	119,593,843.30		
Commerce Department §.....	26,255,126.93	14,099,206	7,023,900
Executive Office:			
Office for Emergency Management.....	197,285,407.30	555,091,086	488,844,270
Other §.....	172,384,313.78	148,767	455,263

° Excess of credit, deduct.

§ Expenditures during the fiscal years 1942 to 1946, inclusive, were included under Navy Department.

7 Additional expenditures attributable to war and defense activities, payable from funds which have supplemented regular appropriations of the civil establishment, are included under general expenditures in group I above.

8 Additional expenditures included in corresponding captions under "I. General" above.

9 Includes payments of \$956,509,389.28 made by the Agriculture Department (charged as war and defense activities) to the Commodity Credit Corporation in reimbursement for agricultural commodities procured in connection with the lend-lease program and reflected in previous expenditures of the Commodity Credit Corporation.

10 Administrative expenses in carrying out provisions of act are included under "Other."

11 Includes expenditures made by Foreign Economic Administration prior to Jan. 1, 1946.

12 Estimates included with U. S. Maritime Commission.

APPENDIX 7—Continued

BUDGET AND TRUST ACCOUNT RECEIPTS AND EXPENDITURES, 1946 THROUGH 1948—Continued

	Actual, 1946	Estimate, 1947	Estimate, 1948
BUDGET RECEIPTS AND EXPENDITURES—Continued			
GENERAL AND SPECIAL ACCOUNTS—Continued			
EXPENDITURES—continued			
II. War and defense activities—Continued			
Other—Continued			
Federal Security Agency: ^a			
Office of Education.....	\$1,019,089.43	\$22,000	
Other.....	60,786,007.43	25,008,009	\$4,603,968
Federal Works Agency: ^b			
Public Roads Administration.....	29,051,270.01	39,598,759	11,749,901
Public Works (community facilities).....	57,020,959.92	11,000,000	6,970,000
Other.....	8,107,330.41	425,450	179,300
Justice Department ^c	32,290,675.31	25,414,171	1,621,757
National Housing Agency ^d	79,784,107.95	76,124,620	130,166,585
Office of War Mobilization and Reconversion.....	2,909,360.16	(1 ^e)	(1 ^e)
Panama Canal ^f	1,568,776.22	3,408,000	1,700,000
Smaller War Plants Corporation—capital stock.....	9,327,530.41	(1 ^g)	(1 ^g)
Other.....	167,188,301.77	59,295,605	114,040,381
Unclassified.....	2,632,496.14		
Subtotal.....	48,541,675,174.67	18,126,043,230	13,578,883,671
III. Transfers to trust accounts, etc.:			
Government employees retirement funds (United States share):			
Alaska Railroad retirement fund.....	217,000.00	217,000	217,000
Canal Zone retirement fund.....	1,177,000.00	1,177,000	1,177,000
Civil Service retirement fund.....	245,000,000.00	230,100,000	244,000,000
Foreign Service retirement fund.....	922,800.00	1,051,000	1,351,000
National Service life insurance fund.....	1,381,405,975.01	973,563,267	53,302,000
Railroad retirement account.....	291,912,000.00	501,956,000	481,219,000
Other:			
Federal contribution to District of Columbia.....	6,000,000.00	8,000,000	8,000,000
Railroad unemployment insurance administration fund transfers to unemployment trust fund (act of Oct. 10, 1940).....	9,617,970.00	9,214,985	9,373,778
Surplus commodity stamps, Agriculture.....	17,811,926.75		
Subtotal.....	1,918,441,818.26	1,715,279,252	798,639,778
Reserve for contingencies.....		10,000,000	25,000,000
Total, general and special accounts.....	65,018,627,990.99	42,698,099,588	36,698,565,167
GOVERNMENT CORPORATIONS, ETC.			
IV. Government corporations (wholly owned), etc. (net):			
Commodity Credit Corporation.....	1,044,034,879.48	790,000,000	494,000,000
Export-Import Bank of Washington.....	105,694,838.81	700,000,000	730,000,000
Federal Housing Administration.....	19,564,880.57	19,350,000	17,500,000
Federal Public Housing Authority.....	835,479.38	24,000,000	14,500,000
Home Owners' Loan Corporation.....	275,297,784.14	245,000,000	210,000,000
Reconstruction Finance Corporation: ^h			
War and defense activities.....	328,048,675.33	161,348,000	780,935,000
Other.....	23,117,500.41		
Rural Electrification Administration.....	6,597,507.09		
Other.....	159,235,337.52	3,150,000	9,583,000
Total, Government corporations, etc.....	1,304,658,573.51	175,152,000	829,352,000
Total, Budget expenditures.....	63,713,969,417.48	42,522,947,588	37,527,917,167
SINKING FUND, ETC.			
V. Statutory debt retirements:			
Estate taxes, forfeitures, gifts, etc.....	4,000.00	5,000	5,000
Total, Budget expenditures (including statutory debt retirements).....	63,713,973,417.48	42,522,952,588	37,527,922,167
Excess of Budget receipts (excluding statutory debt retirements).....			202,448,778
Excess of Budget expenditures (excluding statutory debt retirements).....	20,676,170,609.43	2,293,020,801	
Excess of Budget receipts (including statutory debt retirements).....			202,443,778
Excess of Budget expenditures (including statutory debt retirements).....	20,676,174,609.43	2,293,025,801	

^a Excess of credits, deduct.

^b Additional expenditures included in corresponding captions under "I. General" above.

^c Includes payments of \$956,569,389.28 made by the Agriculture Department (charged as war and defense activities) to the Commodity Credit Corporation in reimbursement for agricultural commodities procured in connection with the lend-lease program and reflected in previous expenditures of the Commodity Credit Corporation.

^d Estimates included with Office for Emergency Management.

^e The Smaller War Plants Corporation is being liquidated by the Reconstruction Finance Corporation.

^f Represents partial return of funds transferred to "Trust accounts, etc."

^h Includes transactions on account of The RFC Mortgage Company, Federal National Mortgage Association, Office of Metals Reserve, Office of Rubber Reserve, Office of Defense Plants, Office of Defense Supplies, U. S. Commercial Company, War Damage Corporation, and Rubber Development Corporation.

APPENDIX 7—Continued

BUDGET AND TRUST ACCOUNT RECEIPTS AND EXPENDITURES, 1946 THROUGH 1948—Continued

	Actual, 1946	Estimate, 1947	Estimate, 1948
TRUST ACCOUNTS, ETC., RECEIPTS AND EXPENDITURES			
RECEIPTS			
Federal old-age and survivors insurance trust fund:			
Appropriations.....	\$1,238,218,447.01	\$1,370,000,000	\$2,003,000,000
Less reimbursements to general fund.....	37,426,918.22	15,300,000	15,900,000
Net appropriations ¹	1,200,791,528.79	1,354,700,000	1,987,100,000
Interest on investments.....	147,765,515.37	163,100,000	190,300,000
Net receipts.....	1,348,557,044.16	1,517,800,000	2,177,400,000
National service life insurance fund:			
Interest on investments.....	124,856,599.37	162,030,000	194,000,000
Premiums and other receipts.....	844,723,350.32	382,700,000	362,500,000
Transfers from general fund.....	1,391,405,975.01	973,563,267	53,302,000
Railroad retirement account:			
Interest on investments.....	19,881,328.77	24,000,000	37,000,000
Transfers from general fund.....	291,913,000.00	501,956,000	481,219,000
Unemployment trust fund:			
Deposits by States.....	1,009,908,856.23	977,000,000	1,124,000,000
Interest on investments.....	143,594,522.15	146,800,000	166,000,000
Railroad unemployment insurance account:			
Deposits by Railroad Retirement Board.....	116,213,535.63	128,700,000	114,300,000
Transfers from States (act of June 25, 1938).....	444,214.34		
Transfers from railroad unemployment insurance administration fund (act of Oct. 10, 1940).....	9,617,970.00	9,214,985	9,373,778
Other trust funds and accounts:			
Other trust accounts:			
Adjusted service certificate fund:			
Interest on loans and investments.....	559,726.97	470,000	14,900
Alaska Railroad retirement fund:			
Deductions from employees' salaries, etc.....	282,792.73	276,425	277,352
Interest on investments.....	88,454.03	100,295	108,696
Transfers from general fund (United States share).....	217,000.00	217,000	217,000
Canal Zone retirement fund:			
Deductions from employees' salaries, etc.....	1,087,728.77	1,035,011	887,133
Interest on investments.....	419,659.31	467,253	482,800
Transfers from general fund (United States share).....	1,177,000.00	1,177,000	1,177,000
Civil service retirement fund:			
Deductions from employees' salaries, etc.....	279,064,674.19	226,718,795	180,856,323
District of Columbia share.....	1,220,000.00	1,193,000	1,530,000
Interest and profits on investments.....	84,430,220.33	92,066,717	105,099,047
Transfers from general fund (United States share).....	245,000,000.00	220,100,000	244,000,000
District of Columbia:			
Revenues from taxes, etc.....	65,724,699.46	77,119,131	89,020,161
Transfers from general fund (United States share).....	6,000,000.00	8,000,000	8,000,000
Foreign Service retirement fund:			
Deductions from employees' salaries, etc.....	159,702.18	300,000	300,000
Interest on investments.....	343,098.80	350,000	350,000
Transfers from general fund (United States share).....	922,800.00	1,051,000	1,051,000
Government life insurance fund:			
Interest and profits on investments.....	45,122,679.22	39,731,000	40,400,000
Premiums and other receipts.....	57,851,689.55	45,230,000	42,620,000
Indian tribal funds.....	13,380,933.96	12,860,900	12,860,900
Insular possessions.....	152,186.41	74,740	4,800
Other.....	1,332,667,433.52	498,458,200	138,946,401
Increment resulting from reduction in the weight of the gold dollar.....	99,036.66		
Seigniorage ¹⁷	248,298,453.74		
Unclassified.....	562,014.63		
Total receipts.....	7,674,854,351.18	6,050,760,719	5,587,298,291
EXPENDITURES			
Federal old-age and survivors insurance trust fund:			
Benefit payments.....	320,510,091.90	436,000,000	543,000,000
Investments.....	1,002,453,200.00	1,080,269,904	1,604,181,000

¹ Counter-entry receipts, deduct.

² Represents appropriations equal to "Social security—Employment taxes" collected and deposited as provided under sec. 201 (a) of the Social Security Act amendments of 1939 less reimbursements to the general fund for administrative expenses in the amount reflected under receipts for the Federal old-age and survivors insurance trust fund.

¹⁷ This item of seigniorage represents the difference between the cost value and the monetary value of silver bullion revalued and held to secure the silver certificates issued on account of silver acquired under the Silver Purchase Act of 1934.

APPENDIX 7—Continued

BUDGET AND TRUST ACCOUNT RECEIPTS AND EXPENDITURES, 1946 THROUGH 1948—Continued

	Actual, 1946	Estimate, 1947	Estimate, 1948
TRUST ACCOUNTS, ETC., RECEIPTS AND EXPENDITURES—Continued			
EXPENDITURES—continued			
Federal old-age and survivors insurance trust fund—Continued			
Salaries, Bureau of Old-Age and Survivors Insurance ¹¹		\$27,080,000	\$30,833,000
National Service Life Insurance fund:			
Benefits, refunds, etc.....	\$279,767,277.25	227,635,000	301,232,000
Investments.....	2,052,560,000.00	1,290,658,267	308,570,000
Railroad retirement account:			
Benefit payments.....	151,958,994.20	198,000,000	270,000,000
Investments.....	156,500,000.00	327,000,000	250,000,000
Unemployment trust fund:			
Investments.....	101,826,600.00	440,391,890	664,673,778
Railroad unemployment insurance account.....	17,196,669.84	35,500,000	49,000,000
State accounts:			
Withdrawals by States.....	1,128,291,009.91	800,000,000	700,000,000
Transfers to railroad unemployment insurance account (act of June 25, 1938).....	428,591.34	445,000	
Other trust funds and accounts:			
Other trust accounts:			
Adjusted service certificate fund:			
Investments.....	* 2,000,000.00	* 10,000,000	* 700,000
Other.....	3,879,260.28	10,470,000	714,900
Alaska Railroad retirement fund:			
Annuities and refunds.....	221,412.62	312,895	379,890
Investments.....	440,000.00	280,825	223,158
Canal Zone retirement fund:			
Annuities and refunds.....	1,716,814.13	2,077,904	2,328,562
Investments.....	1,027,000.00	601,360	218,371
Civil service retirement fund:			
Annuities and refunds.....	263,927,792.58	241,274,409	164,150,897
Investments.....	306,764,000.00	315,629,514	367,334,473
District of Columbia.....	77,609,929.35	93,581,527	102,229,600
Foreign Service retirement fund:			
Annuities and refunds.....	642,611.64	751,000	751,000
Investments.....	842,000.00	950,000	950,000
Government life insurance fund:			
Benefits, refunds, etc.....	50,166,286.39	58,681,000	57,718,088
Investments.....	47,327,289.26	26,280,000	25,301,912
Indian tribal funds.....	6,968,527.83	1,470,000	1,690,000
Other.....	1,485,841,133.21	568,903,752	163,545,101
Chargeable against increment on gold:			
Melting losses, etc.....	996.30		
Transfer to miscellaneous receipts.....			111,800,000
Unclassified.....	661.01		
Special deposits (net):			
District of Columbia.....	* 215,000.91		
Government corporations (partially owned).....	75,590,392.84	128,000,000	247,000,000
Indian tribal funds.....	* 7,152,302.23		
Other.....	578,430,260.05	280,000,000	250,000,000
Subtotal.....	8,103,529,489.79	6,582,244,247	6,217,125,730
Sales and redemptions of obligations of Government corporations, etc., in the market (net):			
Guaranteed by the United States:			
Commodity Credit Corporation.....	143,663,496.73	56,342,000	43,000,000
Federal Farm Mortgage Corporation.....	4,115,300.00	1,214,400	500,000
Federal Housing Administration.....	2,500,000.00	* 13,079,000	* 13,400,000
Federal Public Housing Authority.....	6,000.00		
Home Owners' Loan Corporation.....	10,139,350.00	3,112,000	1,000,000
Reconstruction Finance Corporation.....	11,000.00	8,000	
Not guaranteed by the United States:			
Federal home loan banks.....	* 17,000,000.00	* 150,000,000	* 250,000,000
Federal land banks.....	* 48,529,800.00	* 22,000,000	3,000,000
Home Owners' Loan Corporation.....	6,725.00		
Subtotal.....	94,912,071.73	* 124,400,600	* 215,900,000
Total expenditures.....	8,198,441,561.52	6,457,843,647	6,001,225,730
Excess of receipts.....			
Excess of expenditures.....	523,587,210.34	407,082,928	413,927,439

- * Excess of credits, deduct.
- * Excess of redemptions, deduct.

¹¹ Under the Labor-Federal Security Appropriation Act, 1947, salaries for the Bureau of Old-Age and Survivors Insurance are payable directly from the Federal old-age and survivors insurance trust fund. Prior to July 1, 1946, such payments were included in general expenditures, under the caption "Federal Security Agency: Social Security Administration: administrative expenses," a corresponding amount being included as a deduction from appropriations to the Federal old-age and survivors insurance trust fund, under the caption "Less reimbursements to general fund."



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