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INSTRUCTIONS FOR REPORT ON NEW LEGISLATION AFFECTING BUDGET AUTHORITY&OUTLAYS

<u>Column(s)</u>	<u>Instructions</u>
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---	Please enter Committee name and page number at the top of each page.
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(1)	Enter short descriptive title of bill/program to be funded or authorized, with subentries as required below. Please be as specific as possible; note that a general initiative may be listed as entry 3c of the attached sample sheets.
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Where possible, indicate the first 8 digits of the OMB account number of the budget appropriation account(s) affected; use subentries if more than one account is affected.

(2), (3)	Enter an "X" to indicate whether the bill identified in column (1) is:
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A "spending" bill which directly provides budget authority and/or outlays without the need for subsequent appropriations action to make available the budget authority shown in column (10) ("X" in column (2)).

An "authorizing" bill which does require subsequent appropriations action ("X" in column (3)).

Please do not "X" both columns on any one line entry; if a bill contains both spending and authorizing provisions, make separate subentries applicable to each under the main entry in column (1).

(4), (5)	Enter an "X" to indicate whether the bill/program identified in column (1) is:
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A "new" bill/program which was not funded or authorized in fiscal year 1976

An "existing" bill/program which was funded or authorized in fiscal year 1976, and is to be refunded or reauthorized in fiscal year 1977.

Please do not "X" both columns on any one line entry; if a bill/program contains both new and existing elements, make separate subentries applicable to each under the main entry in column (1).

It may sometimes be difficult to determine whether the renewal of an existing bill/program also involves "new" elements, since mere increases in the amount funded/ authorized do not necessarily mean that "new" program elements are involved. However, when the scope of an existing bill/program is significantly changed, either by increasing or decreasing the scope, the change in amount due to the change in scope should be classified as a "new" bill/program element.

If you are uncertain as to whether a particular bill/program element should be classified as "new" or "existing", contact the Budget Committee.

- (6) Enter the three-digit code for the budget function (if known) to which the amounts entered in columns (10) through (15) apply, as follows:

<u>Functional Category</u>	<u>Code</u>
National Defense	050
International Affairs	150
Gen. Science, Space, & Technology	250
Natural Resources, Environment, & Energy	300
Agriculture	350
Commerce and Transportation	400
Community and Regional Development	450
Education, Training, Employment, & Social Services	500
Health	550
Income Security	600
Veterans Benefits and Services	700
Law Enforcement and Justice	750
General Government	800
Revenue Sharing & General Purpose Fiscal Assistance	850
Interest	900
Allowances	000
Undistributed Offsetting Receipts	950

Do not enter more than one code for any one line entry; if more than one budget functional category is applicable, make separate subentries for each under the main entry in column (1).

- (7), (8) Enter an "X" to indicate (if known) whether the amount shown in column (10) is "entitlement authority" ("X" in column (7)), or some other type of budget authority ("X" in column (8)).

"Entitlement authority" is the authority to make payments to any person or government where the United States is required to make such payment to any person or government which meets the requirements established by the substantive legislation making the authority available. Examples of entitlement authority include Social Security benefits, Food Stamp benefits, and veterans' G.I. Bill benefits.

Please do not "X" both columns on any one line entry; if the bill/program identified in column (1) contains both entitlement authority and another type of budget authority, make separate subentries applicable to each under the main entry in column (1).

Column(s)

Instructions

- (9) Enter an "X" if the amounts shown in columns (10) through (15) are for assistance to State and local governments; otherwise, leave this column blank.

If the bill/program contains both amounts for assistance to State and local governments and other amounts, make separate subentries applicable to each amount under the main entry in column (1).

A discussion of programs which provide assistance to State and local governments may be found in Special Analyses, Budget of the United States Government, Fiscal Year 1977, pp. 255-275 (Special Analysis 0).

- (10) Enter the amount in millions of dollars of the new budget authority for 1977 which is provided (if column (2) was X-ed) or authorized (if column (3) was X-ed). "New" budget authority is budget authority which will first become available in fiscal year 1977, and does not include remaining balances of budget authority made available for prior years. Please note, however, that budget authority first becoming available in 1977 which was provided/authorized in already-enacted legislation is "new" budget authority, and should be included in the narrative section of the report under your discussion of continuing programs, and in a separate section on the forms provided if you use these forms to report on continuing programs.

If the bill/program would provide or authorize an indefinite amount of budget authority, enter your best estimate based on the information available to you, and put an asterisk after this amount to indicate that it is an estimate. It would be helpful if you could discuss the source and basis of this estimate.

- (11) thru (15) In these five columns, enter the amount in millions of dollars of budget outlays which will result from the budget authority shown in column (10), in fiscal years 1977, 1978, 1979, 1980, and 1981, respectively. Please note that the amounts entered should relate only to spending that will result from the budget authority shown in column (10), and should not include (a) spending from balances of prior years' authority, or (b) spending from budget authority to be provided or authorized for years subsequent to 1977.

In the case of authorizing legislation, which will require subsequent appropriations action, assume that the full amount shown in column (10) will be provided by such action.

Please note that in the case of long lead time programs, the sum of columns (11) through (15) may not necessarily equal column (10), since spending from the budget authority may occur

Columns(s) Instructions

(11) thru (15) (Cont'd) over a period of time in excess of five years. However, for most programs the full amount shown in column (10) will be spent within the first few years, so that the sum of columns (11) through (15) will equal column (10).

These five-year outlay projections will lay the groundwork for meeting the requirements of Section 309(a) of the Congressional Budget Act, that the report on any spending or tax expenditure legislation must include such projections. The Congressional Budget Office will assist you as required in developing these projections.

(1), (10) thru (15) Where subentries are used for a bill pr program, after the final subentry:

- . Enter "BILL/PROGRAM TOTAL" in column (1)
- . In columns (10) through (15), enter the total of the preceding entries for the bill/program

After listing all new legislation tiems for your Committee:

- . Enter "COMMITTEE TOTAL FOR NEW LEGISLATION" in column (1)
- . In columns (10) through (15), enter the total of all the preceding entries in these columns.

All The attached sample sheets illustrate the proper method of filling in the form for new legislation affecting budget authority and/or outlays, as well as for continuing programs (see special instructions, immediately below).

SPECIAL INSTRUCTIONS: USE OF FORM TO REPORT ON CONTINUING PROGRAMS

All The form may be used to report on programs already authorized or funded through 1977, and not requiring legislative actions.

The form should be filled out basically as explained above; make the report on continuing programs a separate section, clearly labelled to indicate that it pertains to "continuing programs." If you wihs to report the "Committee total for continuing programs', separately list major programs you wish to highlight, and aggregate "all other continuing programs."

SPECIAL INSTRUCTIONS: USE OF FORM TO REPORT ON NEW LEGISLATION AFFECTING FISCAL YEARS SUBSEQUENT TO 1977

Column(s) Instructions

All The form may be used to report the budget authority and outlay effects in 1978 and future fiscal years; please make this a separate report, clearly labelled to indicate that the date shown do not pertain to fiscal year 1977, and re-label column (10) accordingly.

ATTACHMENT D
Page 8

INSTRUCTIONS FOR REPORT ON NEW LEGISLATION AFFECTING TAX
REVENUES, TAX EXPENDITURES, AND OFFSETTING RECEIPTS

<u>Column(s)</u>	<u>Instructions</u>
---	Please enter the name of your committee and the page number at the top of each page.
(1)	Enter short descriptive title of the bill/program.
(2), (3), (4)	Enter an "X" to indicate whether the bill/program affects tax revenues ("X" in column (2)), tax expenditures ("X" in column (3)), or offsetting receipts ("X" in column (4)); these terms are defined below. Please do not "X" more than one of these columns on any one line entry; if the bill/program affects more than one category, make separate subentries applicable to each under the main entry in column (1). <ul style="list-style-type: none">• "Tax revenues" are budget receipts from such sources as individual and corporation income taxes, social insurance taxes, excise taxes, estate and gift taxes, and customs duties.• "Tax expenditures" are revenue losses attributable to provisions of Federal tax laws which allow a special exclusion, exemption, or deduction from gross income, or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.• "Offsetting receipts" are receipts which are offset against budget authority and outlays in arriving at net budget totals, and generally are comprised of revolving fund receipts, receipts and reimbursements to specific appropriation accounts, proprietary receipts from the public, and intragovernmental transactions.
(5), (6)	Enter an "X" to indicate whether the bill/program is a "new" bill/program which was not in effect during any part of fiscal year 1976, or is an "existing" bill/program which was in effect during at least part of fiscal year 1976. Please do not "X" both columns on any one line entry; if the bill/program contains both "new" and "existing" elements, make separate subentries applicable to each under the main entry in column (1).

Column(s) Instructions

- (7) In the case of a bill/program affecting either tax expenditures or offsetting receipts, enter the three-digit code for the budget functional category, if known, affected; otherwise, leave this column blank.
- If the bill/program affects more than one functional category, please make separate subentries applicable to each under the main entry in column (1).

The three-digit codes for the functional categories are:

<u>Functional Category</u>	<u>Code</u>
National Defense	050
International Affairs	150
General Science, Space, and Technology	250
Natural Resources, Environment, and Energy	300
Agriculture	350
Commerce and Transportation	400
Community and Regional Development	450
Education, Training, Employment, and Social Services	500
Health	550
Income Security	600
Veterans Benefits and Services	700
Law Enforcement and Justice	750
General Government	800
Revenue Sharing and General Purpose Fiscal Assistance	850
Interest	900
Allowances	000
Undistributed Offsetting Receipts*	950

* This category includes (1) U. S. Government contributions to Federal employees' retirement funds, (2) interest paid on U. S. securities held by trust funds, and (3) rents and royalties from the Outer Continental Shelf ("OCS receipts").

- (8) Enter an "X" if the amounts shown in columns (9) through (13) are for assistance to State and local governments (this will apply only to tax expenditure and offsetting receipts legislation, and then only on occasion).

 If the bill/program provides such assistance as well as other amounts, please make separate subentries applicable to each under the main entry in column (1).

<u>Column(s)</u>	<u>Instructions</u>
(8) (Cont'd)	A discussion of programs which provide assistance to State and local governments may be found in <u>Special Analyses, Budget of the U. S. Government, Fiscal Year 1977, pp. 255-275 (Special Analysis 0).</u>
(9) thru (13)	Enter the amount in millions of dollars which will result from the bill/program identified in column (1) in fiscal years 1977 through 1981, respectively, as follows: <ul style="list-style-type: none">• If the bill/program would decrease tax revenues, tax expenditures, or offsetting receipts, enter negative amounts• Otherwise, enter positive amounts
(1), (9) thru (13)	After all bills/programs for your Committee have been listed: <ul style="list-style-type: none">• Enter "COMMITTEE TOTALS" in column (1)• In column (1) under the preceding entry, enter "REVENUES" if you listed any bill/program affecting tax revenues; in columns (9) through (13), enter the totals of all preceding entries in these columns which pertain to tax revenue bills/programs.• Make similar entries as applicable for "TAX EXPENDITURES" and "OFFSETTING RECEIPTS." <p>SPECIAL INSTRUCTIONS: USE OF FORM TO REPORT ON CONTINUING PROGRAMS</p>
All	Complete the form as above, but clearly label column (1) to indicate that this <u>separate section</u> pertains to "Continuing Programs." <p>SPECIAL INSTRUCTIONS: USE OF FORM TO REPORT ON LEGISLATION AFFECTING FISCAL YEARS SUBSEQUENT TO 1977</p>
All	Complete the form as above, but clearly label column (1) to indicate that the data shown in this <u>separate report</u> do not pertain to fiscal year 1977, and <u>leave column (9)</u> (the 1977 column) blank.