



**[COMMITTEE PRINT]**

**A COMPENDIUM OF  
LAWS AND RULES OF THE  
CONGRESSIONAL BUDGET PROCESS**

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**COMMITTEE ON THE BUDGET  
U.S. HOUSE OF REPRESENTATIVES**



AUGUST 2015

**Serial No. CP-1**

Printed for the use of the Committee on the Budget

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**APPROPRIATED ENTITLEMENTS AND MANDATORIES**

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## APPROPRIATED ENTITLEMENTS AND OTHER MANDATORIES

### AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION AND RELATED AGENCIES

ACCOUNT TITLE	TAFS <sup>458</sup>	OMB ACCOUNT	COMMENT
DEPARTMENT OF AGRICULTURE (USDA)			
Child Nutrition Programs	12-3539	005-84-3539	Authorized by 42 U.S.C. 1771 et seq. This fund was created to extend, expand, and strengthen the School Lunch Program by enabling the Secretary of Agriculture to encourage the domestic consumption of agricultural and other foods, by assisting States through grants in-aid and other means, to meet more effectively the nutritional needs of our children.
Commodity Credit Corporation Fund	12-4336	005-49-4336	Authorized by 15 U.S.C. 713a-11, the fund is used to reimburse the Commodity Credit Corporation (CCC) for its net realized loss incurred during such fiscal year. The CCC is a government-owned and operated entity created to stabilize, support, and protect farm income and prices.
Funds for Strengthening Markets, Income and Supply (Section 32)	12-5209	005-45-5209	Authorized by 7 U.S.C. 612(c), this fund enables the Secretary of Agriculture to encourage exportation of agricultural commodities and products, encourage the domestic consumption of such commodities or products, and reestablish farmers' purchasing power.

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<sup>458</sup> TAFS is an acronym for "Treasury Appropriation Fund Symbol" used by the Office of Management and Budget for the preparation of the A-11 Circular. It "combines the Treasury agency or department code, the Federal account symbol, and the period of availability of the resources in the account." (OMB Circular No. A-11 (2015))

**LIST OF APPROPRIATED MANDATORIES****614**

**AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG  
ADMINISTRATION AND RELATED AGENCIES  
(CONTINUED)**

ACCOUNT TITLE	TAFS <sup>459</sup>	OMB ACCOUNT	COMMENT
DEPARTMENT OF AGRICULTURE (USDA) (CONTINUED)			
Dairy Indemnity Program	12-3314	005-49-1140	Authorized by 7 U.S.C. Chapter 76 (P.L.-90-484), this program has been extended several times; most recently via the Food, Conservation, and Energy Act of 2008 in P.L. 110-234 for authorization through 2012.  It pays for programs designed to strengthen the dairy industry's position in the marketplace, to maintain and expand domestic and foreign markets and to expand on the uses for fluid milk and dairy products.
Supplemental Nutrition Assistance Program	12-3505	005-84-3505	Authorized by 7 U.S.C. Chapter 51, this fund, used to be known as the Food Stamp program, pays for programs designed to raise the levels of nutrition among low-income households. <sup>460</sup>
Federal Crop Insurance Corporation Fund	12-4085	006-48-4313	Authorized by 7 U.S.C. Chapter 36, the Federal Crop Insurance Act, this fund pays for programs that promote national welfare by improving the economic stability of agriculture through a sound system of crop insurance and providing the means for research and experience helpful in devising and establishing such insurance. <sup>461</sup>

<sup>459</sup> TAFS is an acronym for "Treasury Appropriation Fund Symbol" used by the Office of Management and Budget for the preparation of the A-11 Circular, which provides essential information related to the Federal Budget process.

<sup>460</sup> Note from OMB: The appropriation language designating this program as mandatory was due to expire in 2012.

<sup>461</sup> Note from OMB: Only a portion of this fund is considered mandatory.



**615 LIST OF APPROPRIATED MANDATORIES**

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**COMMERCE, JUSTICE, SCIENCE, AND RELATED AGENCIES**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF COMMERCE</b>			
Coastal Zone Management Fund	13-4313	006-48-4313	Pursuant to section 308 of the Coastal Zone Management Act of 1972 (16 U.S.C. 1456a), this fund consists of loan repay- ments from the former Coastal Energy Impact Program. Loans under this program were made prior to 1992. <sup>462</sup>

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<sup>462</sup> Note from OMB: Despite its establishment, the balances were not transferred to the General Fund in accordance with the Federal Credit Reform Act of 1990 (FCRA), even though the account effectively serves as a liquidating account. To resolve this inconsistency, the Budget Appendix (of the President's Budget) shows a proposal to cancel all balances in the Coastal Zone Management Fund, make future payments to the Fund subject to FCRA, and eliminate the annual transfer from this account to the Operations, Research, and Facilities account.

**LIST OF APPROPRIATED MANDATORIES****616****COMMERCE, JUSTICE, SCIENCE, AND RELATED AGENCIES  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF JUSTICE</b>			
Fees and Expenses of Witnesses	15-0311	011-05-0311	Authorized by 28 U.S.C. 530(c), this fund is used for expenses, mileage, compensation, protection and per diem in lieu of subsistence, of witnesses; fees and expenses of neutrals in alternative dispute resolution proceedings, where the DOJ is a party; and construction of protected witness safe sites.
Independent Counsel	15-0327	011-05-0327	Authorized by 28 U.S.C. 591 note, this fund was created as permanent appropriation for independent and special counsel activities.
Public Safety Officer Benefits	15-0403	316-00-3400	Authorized by 42 U.S.C. 3796, this fund is used to enhance the appeal of service in public safety agencies; to extend the benefits of higher education to qualified and deserving persons who, by virtue of the death of or total disability of an eligible officer, may not be able to afford it otherwise; and to allow the family members of eligible officers to attain the vocational and educational status which they would have attained had a parent or spouse not been killed or disabled in the line of duty.

**617**                    **LIST OF APPROPRIATED MANDATORIES**

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**DEFENSE**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>CENTRAL INTELLIGENCE AGENCY</b>			
Central Intelligence Agency Retirement and Disability System	56-3400	316-00-3400	Authorized by 50 U.S.C. Chap- ter 38, this account pays for retirement and disability bene- fits of CIA officers who meet the stated requirements.

**LIST OF APPROPRIATED MANDATORIES****618****FINANCIAL SERVICES AND GENERAL GOVERNMENT**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF TREASURY</b>			
Administering the Public Debt	20-0560	015-12-0520	Established by the Treasury, Postal Service and General Government Appropriations Act of 1991 (P.L. 101-509, 104 Stat. 1394), this account enables the Bureau of the Public Debt to reimburse the Federal Reserve Banks for acting as fiscal agents of the Federal Government in support of financing the public debt.  This program was listed as footnote 10 in 1997 list of ap- propriated entitlements and mandatory programs.
Payment of Government Losses in Shipment	20-1710	015-12-1710	Authorized by 40 U.S.C. Section 17303, this account was created as self-insurance to cover losses in shipment of Government property such as coins, curren- cy, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption of savings bonds.  Approximately 1,100 claims are paid annually.
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>			
Compensation of the President	11-0001	100-05-0209	Authorized by 3 U.S.C. 102.  This fund pays the President's salary.

**619 LIST OF APPROPRIATED MANDATORIES****FINANCIAL SERVICES AND GENERAL GOVERNMENT  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>JUDICIAL BRANCH</b>			
Salaries and Expenses	10-0920	002-25-0920	Authorized by law, this account pays for the salaries of circuit and district judges (including judges of the territorial courts of the United States), justices and judges retired from office or from regular active service, judges of the United States Court of Federal Claims, bankruptcy judges, magistrate judges, and all other officers and employees of the Federal Judiciary not otherwise specifically provided for, necessary expenses of the courts, and the purchase, rental, repair, and cleaning of uniforms for Probation and Pre-trial Services Office staff.
Payment to judiciary trust funds	10-0941	002-35-0941	Authorized by 28 U.S.C. 377(o); 28 U.S.C. 376(c); and 28 U.S.C. 178(l), this account pays for the benefits and annuity of judges and their survivors who meet specific requirements.
Salaries and Expenses	10-0100	002-05-0100	Authorized by 31 U.S.C. 1343 and 1344, this account pays for expenses necessary for the operation of the Supreme Court, as required by law, excluding care of the building and grounds, including purchase or hire, driving, maintenance, and operation of an automobile for the Chief Justice, and hiring of passenger motor vehicles for the use of agencies and select officials.

**LIST OF APPROPRIATED MANDATORIES****620****FINANCIAL SERVICES AND GENERAL GOVERNMENT  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>JUDICIAL BRANCH (CONTINUED)</b>			
Salaries and Expenses	10-0510	002-07-0510	Authorized by P.L. 105-339 (51021) October 31, 1998, Veterans Employment Opportunities Act of 1998, this account pays for salaries of the chief judge, judges, and other officers and employees, and for necessary expenses of the Federal Circuit court, as authorized by law. The United States Court of Appeals for the Federal Circuit, located in Washington, D. C., has exclusive nationwide jurisdiction over a large number of diverse subject areas, such as appeals in all patent cases, all government contract cases, all international trade cases, all government contract cases, all government personnel cases, all cases involving monetary claims against the United States under the Tucker Acts, veterans cases, and many others. Additional subject areas have been added to this court's jurisdiction almost yearly.

**621 LIST OF APPROPRIATED MANDATORIES**

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**FINANCIAL SERVICES AND GENERAL GOVERNMENT  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>OFFICE OF PERSONNEL MANAGEMENT</b>			
Government payment for annuitants, employee life insurance	24-0500	027-00-0500	Authorized by 5 U.S.C. Chapter 87, this fund provides for the life insurance benefits of government employees.
Government payment for annuitants, employees health benefits	24-0206	027-00-0206	Authorized by 5 U.S.C. Chapter 89, this fund is used to deliver health benefits to government employees.
Salaries and Expenses	10-0400	002-15-0400	Established under Article III of the United States Constitution, and created by 94 Stat. 1727; P.L. 96-417, the United States Court of International Trade was the successor to the former United States Customs Court. The court has original and exclusive jurisdiction of civil actions against the United States, its agencies and officers, and certain civil actions brought by the United States, arising out of import transactions and Federal statutes affecting customs and international trade. This account pays for the salaries of the chief judge and eight judges, salaries of the officers and employees of the court, services, and necessary expenses of the court.

**LIST OF APPROPRIATED MANDATORIES****622****FINANCIAL SERVICES AND GENERAL GOVERNMENT  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
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**OFFICE OF PERSONNEL MANAGEMENT  
(CONTINUED)**

Payment to civil service retirement and disability fund	24-0200	027-00-0200	Authorized by to 33 U.S.C. 771-6, this account funds the benefits for surviving spouses of Lighthouse Service employees.
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**FEDERAL DEPOSIT INSURANCE CORPORATION**

FSLIC Resolution fund	51-4065	357-30-4065	<p>Authorized by 12 U.S.C. 1821a, FSLIC (Federal Savings and Loan Insurance Corporation) was established in 1988 when the FSLIC faced massive thrift failures with little cash.</p> <p>The corporation shut down hundreds of sick thrifts by issuing notes promising to pay acquirers for losses on assets.</p> <p>The fund was established to carry out on these past commitments. The fund is still making these payments today, but its balance is less than \$1 million.</p>
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**LIST OF APPROPRIATED MANDATORIES****HOMELAND SECURITY**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Retired Pay	70-0602	024-60-0602	<p>This fund is used to make payments under the Retired Serviceman's Family Protection and Survivor Benefits Plans, payment for career status bonuses, concurrent receipts and combat-related special compensation under the National Defense Authorization Act, and payments for medical care of retired personnel and their dependents under 10 U.S.C. Chapter 55.</p> <p>The 1997 Joint Statement listed the TAFS for this account as: 69-0241.</p>
Maritime Oil Spill Programs	70-8349	024-60-0602	<p>This account provides resources from the Oil Spill Liability Trust Fund for costs associated with the cleanup of oil spills.</p> <p>These include emergency costs associated with oil spill cleanup, the Prince William Sound Oil Spill Recovery Institute, and the payment of claims to those who suffer harm from oil spills where the responsible party is not identifiable or is without resources.</p> <p>The program activities in this account will continue to be funded under separate permanent appropriations, and are being displayed in a consolidated format to enhance presentation.</p>

**LIST OF APPROPRIATED MANDATORIES****624****INTERIOR, ENVIRONMENT, AND RELATED AGENCIES**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF THE INTERIOR</b>			
Miscellaneous Trust Funds	14-9971	010-04-9971	Pursuant to Section 307 of the Federal Land Policy and Management Act (43 U.S.C. 1701), this fund was established to be used as advanced for administrative costs, surveys, appraisals, and costs of making conveyances of omitted lands under section 211(b) of that Act, to remain available until expended.
Range Improvements	14-5132	010-04-5132	Pursuant to 43 U.S.C. 1701 and 43 U.S.C. 315 et seq., this fund collects a portion of the money associated with grazing fees to use for the maintenance of range improvements within grazing districts.
Assistance to Territories	14-0412	010-85-0412	Authorized by law 48 U.S.C. 1661 (c) and P.L. 94-241, funds from this account are transferred to the Northern Mariana Islands, as required by the covenant to establish the Islands in Political Union with the U.S.
Compact of Free Association	14-0415	010-85-0415	Authorized by 48 U.S.C. Chapter 18 Subchapter II, this fund is used to aid the Government of Palau, pursuant to the compact between the U.S. and the Government of Palau.

**625 LIST OF APPROPRIATED MANDATORIES****LABOR, HEALTH AND HUMAN SERVICES, EDUCATION  
AND RELATED AGENCIES**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF EDUCATION</b>			
Rehabilitation services and disability research	91-0301	018-20-0301	This fund is used to carry out, to the extent not otherwise provided, the Rehabilitation Act of 1973 (P.L.93--112), the Assistive Technology Act of 1998 (P.L. 108-364), and the Helen Keller National Center Act.
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Payments to States for Child Support Enforcement and Family Support	75-1501	009-70-1501	Authorized under titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960 (24 U.S.C. Chapter 9: Hospitalization of mentally ill nationals returned from foreign countries), this fund is used to pay States or other non-Federal entities to help provide services for the Aged, Blind, Disabled, Children, General provisions, peer review and admin simplification under the Social Security Act, as well as for the hospitalization of mentally ill nationals who returned from foreign countries.
Payments for Foster Care and Permanency	75-1545	009-70-1545	Authorized to make payments to States or other non-Federal entities under title IV-E of the Social Security Act, section 474, this fund is used to support States in their payments for Foster Care and Adoption Assistance.

**LIST OF APPROPRIATED MANDATORIES****626****LABOR, HEALTH AND HUMAN SERVICES, EDUCATION  
AND RELATED AGENCIES  
(CONTINUED)****DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(CONTINUED)**

Social Services Block Grant	75-1534	009-70-1534	Pursuant to section 2002 of the Social Security Act (42 U.S.C. 1397a), this fund provides services related to: child care, protective services for children and adults, services for children and adults in foster care, services related to the management and maintenance of the home, day care services for adults, transportation services, family planning services, training and related services, employment services, information, referral, and counseling services, the preparation and delivery of meals, health support services and appropriate combinations of services designed to meet the special needs of children, the aged, the mentally retarded, the blind, the emotionally disturbed, the physically handicapped, and alcoholics and drug addicts.
Promoting Safe and Stable Families  (CBO Account Title: Supporting Healthy Families and Adolescent Development)	75-1512	009-70-1512	Authorized to carry out of sections 436 and 437 of the Social Security Act, this fund holds the reserves to support: evaluation, research, training and technical assistance; state court improvements; Indian tribes or tribal consortia; monthly caseworker visits; regional partnership grants; and children affected by Meth or other substance abuse. This program provides funds for a broad range of child welfare services, including family preservation and family support services. Additionally, this account includes funding for the Personal Responsibility Education Program (PREP) and Abstinence Education which were made available by the Patient Protection and Affordable Care Act (P.L. 111-148 Section 2953).

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**LIST OF APPROPRIATED MANDATORIES****LABOR, HEALTH AND HUMAN SERVICES, EDUCATION  
AND RELATED AGENCIES  
(CONTINUED)****DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(CONTINUED)**

Grants to States for Medicaid	75-0512	009-38-0512	Authorized by titles XI and XIX of the Social Security Act, this fund provides for grants to states for medical assistance programs and general provisions, peer review and administrative simplification.
Payments to Health Care Trust Funds	75-0580	009-38-0580	Authorized by sections 217(g), 1844, and 1860D-16 of the Social Security Act, sections 103(c) and 111(d) of the Social Security Amendments of 1965 (P.L. 89-97), section 278(d) of P.L. 97-248 to cover payment to the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund and administrative expenses incurred pursuant to section 201(g) of the Social Security Act.  The trust funds associated with these accounts relate to Benefits for Veterans, government contributions and contingency reserves, supplemental medical insurance benefits for the Aged and Disabled, the Medicare Prescription Drug Benefits, Federal Disability Insurance, Medicare coverage and the coverage of uninsured individuals for hospital insurance benefits.
Medical Facilities Guarantee and Loan Fund	75-4430	009-15-9931	Titles VI and XVI of the Public Health Service Act (42 U.S.C. Chapter 6A Subchapter IV) established a loan and loan guarantee fund for medical facilities with a maximum amount allowable for the Government's liability. Direct loans were made available for public facilities and guaranteed loans for private, nonprofit facilities.

**LIST OF APPROPRIATED MANDATORIES****628****LABOR, HEALTH AND HUMAN SERVICES, EDUCATION  
AND RELATED AGENCIES  
(CONTINUED)****DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(CONTINUED)**

Vaccine Injury Compensation Program Trust Fund	20-8175	009-15-8175	Pursuant to P.L. 99-660 and P.L. 100-203, and 26 U.S.C. 9510, this account pays for compensation under the public Health Service Act (as in effect on October 18, 2000, captured in 42 U.S.C. Chapter 6A, Subchapter XIX) for vaccine-related injury or death with respect to any vaccine.
Vaccine Injury Compensation	75-0320	009-15-0320	
Health Resources and Services	75-0350	009-15-0350	
Retirement Pay and Medical Benefits for Commissioned Officers	75-0379	009-91-0379	Authorized by law under the Dependents' Medical Care Act (P.L. 84-569), 10 U.S.C. Chapter 55, this account pays for programs designed to provide improved and uniform medical service for dependents of members of the uniformed services and thereby enhance the morale of service personnel.
Medical Facilities Guarantee and Loan Fund	75-9931	009-15-9931	

**DEPARTMENT OF LABOR**

Federal Unemployment Benefits and Allowances	16-0326	012-05-0326	Authorized by 19 U.S.C. Chapter 12 Subchapter II Part 2 Subpart A (19 U.S.C. 2291), this fund is used to pay for unemployment benefits.
Special Benefits	16-1521	012-15-1521	Authorized by 5 U.S.C. Chapter 81, this fund is used to pay benefits to employees who have been injured on the job.

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**LIST OF APPROPRIATED MANDATORIES****LABOR, HEALTH AND HUMAN SERVICES, EDUCATION  
AND RELATED AGENCIES  
(CONTINUED)****DEPARTMENT OF LABOR  
(CONTINUED)**

Advances to the Unemployment Trust Fund and Other Funds	16-0327	012-05-0327	Pursuant to sections 905 (d) and 1203 of the Social Security Act, this fund is used to pay the Black Lung Disability Trust Fund of section 9501 (c) (1) of the Internal Revenue Code of 1954, and for nonrepayable advances to the Unemployment Trust Fund as authorized in 5 U.S.C. 8509.
Black Lung Disability Trust Fund	16-8144	012-15-8144	Authorized by section 9501(d)(1), (2), (4), and (7) of the Internal Revenue Code of 1954, this account pays for all claims of miners of their survivors in which the miner's last coal mine employment was before January 1, 1970. The fund remains available until expended.

**SOCIAL SECURITY ADMINISTRATION**

Special Benefits for Disabled Coal Miners	16-0169	012-15-0169	Authorized by Title IV of the Federal Mine Safety and Health Act (P.L. 91-173), this account pays for the benefits associated with the authorizing legislation.  The 1997 Joint Statement listed the TAFS for this account as: 28-0409.
Payments to Social Security Trust Funds	28-0404	016-00-0404	For payment to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, as provided under sections 201(m), 228(g), and 1131(b)(2) of the Social Security Act.
Supplemental Security Income Program	28-0406	016-00-0406	Authorized by Titles XI and XVI of the Social Security Act, section 401 of P.L. 92-603, section 212 of P.L. 93-66, amended, section 405 of P.L. 95-216.

**LIST OF APPROPRIATED MANDATORIES****630****LEGISLATIVE BRANCH**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
Compensation of Members and Related Administrative Expenses	00-0200	001-10-0200	Authorized by 2 U.S.C. 38 and P.L. 104-186, this account dictates the annual compensation of the members of the House of Representatives.
Payments to Widows and Heirs of Deceased Members of Congress, House	00-0215	001-10-0200	As authorized by 2 U.S.C. 38a, payment of unpaid salary is disbursed in to the beneficiary or beneficiaries of the Member.  It has also been the typical practice of the House to provide a death gratuity, equal to the Member's annual salary, payable to the deceased Member's widow or widower, or children, either in the annual legislative branch appropriations act or a measure providing supplemental funds for the legislative branch. <sup>463</sup>
Compensation of Members, Senate	00-0100	001-05-0100	Authorized by 2 U.S.C. 38 and P.L. 104-186, this account dictates the annual compensation of the members of the Senate.

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<sup>463</sup> From OMB: (Source: Cannon, Cannon's Precedents, vol. VI, p. 380; and Lewis Deschler, Deschler's Precedents of the United States House of Representatives, vol. II, H.Doc. 94-661, 94th Cong., 2nd sess. (Washington: GPO, 1977), p. 52.)



**631 LIST OF APPROPRIATED MANDATORIES**

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**LEGISLATIVE BRANCH  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
Payments to widows and heirs of deceased members of Congress, Senate	00-0115	001-05-9911	<p>Authorized by 2 U.S.C. 38 and P.L. 104-186, this account dictates the annual compensation of the members of the Senate.</p> <p>It has also been the typical practice of the House to provide a death gratuity, equal to the Senator's annual salary, payable to the deceased Senator's widow or widower, or children, either in the annual legislative branch appropriations act or a measure providing supplemental funds for the legislative branch.<sup>464</sup></p>

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<sup>464</sup> From OMB: (Source: Cannon, Cannon's Precedents, vol. VI, p. 380; and Lewis Deschler, Deschler's Precedents of the United States House of Representatives, vol. II, H.Doc. 94-661, 94th Cong., 2nd sess. (Washington: GPO, 1977), p. 52.)

**LIST OF APPROPRIATED MANDATORIES****632****MILITARY CONSTRUCTION, VETERANS AFFAIRS,  
AND RELATED AGENCIES**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF VETERANS AFFAIRS</b>			
Compensation and Pensions	36-0102	029-25-0102	<p>Authorized by 38 U.S.C. 107, chapters 11, 13, 51, 53, 55 and 61, 92 Stat. 2508 and Article IV of the Soldiers' and Sailors' Civil Relief Act of 1940 (replaced by Service Members' Civil Relief Act in 2004, P.L. 108-189); and other benefits authorized by 38 U.S.C. 107, 412, 777, and 806, Chapters 23, 51, 53, 55 and 61, 50 U.S.C. App. 540-548, 43 Stat. 122, 123; 45 Stat 735; 76 Stat. 1198.</p> <p>Pursuant of the 1997 Joint Statement, this account consolidated the VA Compensation (36-0153) with VA Benefits (36-0154) accounts.</p>
Veterans Housing Benefit Program Fund	36-0138	029-25-1119	<p>Pursuant to P.L. 105-368 in 1998, this account consists of the consolidation of the Loan Guaranty Revolving Fund and the Guaranty and Indemnity Fund. Both these funds were authorized to pay for the cost of direct and guaranteed loans used to carry out the Veterans Housing Program.</p> <p>This account used to be known as the Housing Program Account. The 1997 Joint Statement listed the TAFS for this account as: 36-0138.</p>
Readjustment Benefits	36-0137	029-25-0137	<p>Authorized by 38 U.S.C. Chapter 30, this fund is used to assist in the readjustment of members of the Armed Forces to civilian life after their separation from military service.</p>

**633 LIST OF APPROPRIATED MANDATORIES**

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**MILITARY CONSTRUCTION, VETERANS AFFAIRS,  
AND RELATED AGENCIES  
(CONTINUED)**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF VETERANS AFFAIRS (CONTINUED)</b>			
Veterans Insur- ance and In- demnities	36-0120	029-25-0120	Authorized by 38 U.S.C. Chap- ter 19, this account pays the annuities of beneficiaries of life insurance that meets the requirements stated in the authorizing law.

**LIST OF APPROPRIATED MANDATORIES****634****STATE, FOREIGN OPERATIONS AND RELATED PROGRAMS**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>DEPARTMENT OF STATE</b>			
Payment to Foreign Service Retirement and Disability Fund	19-0540	014-05-0540	Authorized by 22 U.S.C. Chapter 52 Subchapter VIII, the fund makes disbursements attributable to liability from military service, the Foreign Service Pension System, and unfunded interest of the Foreign Service Retirement and Disability System.  This program has been considered an appropriated entitlement and mandatory program since 1997 and has not seen a change in status since.
<b>AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)</b>			
Payment to the Foreign Service Retirement and Disability Fund (AID)	72-1036	184-15-1036	Authorized by Foreign Service Act of 1980 (P.L.96-465), this fund provides for the pension benefits of those who have been in the Foreign Service and meets the requirements of the law.

**635 LIST OF APPROPRIATED MANDATORIES**

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**ACCOUNTS IN THE BALANCED BUDGET ACT OF 1997  
LIST THAT APPEAR TO BE INACTIVE  
OR WERE RECLASSIFIED**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>COMMERCE, JUSTICE, SCIENCE AND RELATED AGENCIES</b>			
DEPARTMENT OF JUSTICE			
Civil Liberties public education fund	15-0329		Authorized in the Civil Liberties Act of 1988 (P.L. 100-383 Sec. 104d), it was terminated either by 1998 or by running out of its appropriated fund limit.
<b>FINANCIAL SERVICES AND GENERAL GOVERNMENT</b>			
DEPARTMENT OF THE TREASURY			
Payments to DC financial respon- sibility and management assistance au- thority	20-1702		Established in 1995 by P.L. 104-8 to help D.C. out of its climbing debts, this account was suspended in 2001 after several years of D.C. having a balanced budget.
Payments to the farm credit sys- tem financial assistance corpo- ration	20-1850		Established in the late 1980s via 12 U.S.C. 2278b to help financially stressed System institutions through the issuance of bonds, this account's authority to issue bonds terminated in 1992, but the bonds it issued had maturities of 15 years from the issued date.  As a result, all bonds issued have been called or have matured, with the last bond maturing in June 2005, which was why the Federal Regulator (FCA) cancelled the fund's charter as of December 31, 2006.

**LIST OF APPROPRIATED MANDATORIES****636**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>FINANCIAL SERVICES AND GENERAL GOVERNMENT (CONTINUED)</b>			
UNITED STATES POSTAL SERVICE			
Payment to the postal service fund for non-funded liabilities	18-1004		This payment was made to the U.S. Postal Service to meet the liabilities of the former Post Office Dept. to the Employees' Compensation Fund. Effective Oct. 1st, 1997, through P.L. 105-33 Section 7001, the Balanced Budget Act of 1997, these liabilities became liabilities of the U.S. Postal Service payable out of the Postal Service Fund. Hence, this account no longer exists.
<b>LABOR, HEALTH AND HUMAN SERVICES, EDUCATION, AND RELATED AGENCIES</b>			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Job Opportunities and Basic Skills	75-1509		Originally authorized by the part F of Title IV of the Social Security Act, 42 U.S.C. 402 (a)(19), but according to 42 U.S.C. Chapter 7 Subchapter 4--this program was repealed.
HMO loan and loan guarantee fund	75-4420		According to HHS's CMS Financial Report in 2004, this account was closed.
<b>MILITARY CONSTRUCTION, VETERANS AFFAIRS, AND RELATED AGENCIES</b>			
DEPARTMENT OF VETERANS AFFAIRS			
VA Burial benefits and miscellaneous assistance	36-0455		According to the Senate Report 105-53, this program is now funded through VA's Compensation and Benefits account (TAFS 36-0102) so it no longer exists.

**637 LIST OF APPROPRIATED MANDATORIES**

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ACCOUNT TITLE	TAFS	OMB ACCOUNT	COMMENT
<b>TRANSPORTATION, HOUSING AND URBAN DEVELOPMENT, AND RELATED AGENCIES</b>			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
FHA-Mutual Mortgage Insurance Program Account	86-0183		<p>Reclassified as discretionary pursuant of agreement found in the Scorekeepers' notes on Feb. 12th, 2001. This change was brought about through a discussion of the Ginnie Mae (GNMA) receipts, which result from similar authorities as FHA's Mutual Mortgage Insurance Program (FHA-MMI) but GNMA was classified as Discretionary.</p> <p>Instead of reclassifying GNMA as mandatory, the scorekeepers reclassified the FHA-MMI fund as discretionary.</p>

**LIST OF APPROPRIATED MANDATORIES****638****POTENTIAL ADDITIONS ENACTED AFTER THE  
BALANCED BUDGET ACT OF 1997**

<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
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**INTERIOR, ENVIRONMENT, AND RELATED AGENCIES**

## DEPARTMENT OF THE INTERIOR

Payments in Lieu of Taxes	14-1114	010-95-1114	Section 403 of P.L. 110-343, the Emergency Economic Stabilization Act of 2008, amended 31 U.S.C. Chapter 69 to direct that the spending be treated as if it was an appropriated entitlement and mandatory program from 2008-2012. Mandatory spending was extended through 2014.
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**LABOR, HEALTH AND HUMAN SERVICES,  
EDUCATION, AND RELATED AGENCIES**

## DEPARTMENT OF LABOR

Administrative Expenses, Energy Employees Occupational Illness Compensation Act	16-1524	012-15-1524	Authorized by the Energy Occupational Illness Compensation Program Act, 42 U.S.C. Chapter 84 Subchapter XVI, this fund pays for the compensation associated with its authorizing act.  This is considered an appropriated mandatory program through directed scoring language that was included in Section 151(b) of the FY 2001 Appropriations bill for DOL (P.L. 106-554) until all appropriated money is spent.
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**639 LIST OF APPROPRIATED MANDATORIES**

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<b>ACCOUNT TITLE</b>	<b>TAFS</b>	<b>OMB ACCOUNT</b>	<b>COMMENT</b>
<b>LABOR, HEALTH AND HUMAN SERVICES, EDUCATION, AND RELATED AGENCIES (CONTINUED)</b>			
SOCIAL SECURITY ADMINISTRATION			
Special benefits for certain WWII Veterans	28-0401	016-00-0401	Pursuant to the provisions of title VIII of the Social Security Act as added by P.L. 106- 169, enacted December 14, 1999, this program pays for the monthly benefits of WWII starting after September 2000 (42 U.S.C. 1001-2).
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
CDC-wide Activities and Program Support	75-0943	009-20-0943	This was on a list prepared by the Congressional Budget Office.
<b>COMMERCE, JUSTICE, SCIENCE AND RELATED AGENCIES</b>			
DEPARTMENT OF JUSTICE			
United States Trustee System Fund	15-5073		This was on a list prepared by the Congressional Budget Office, but since it is interest earned on investments, OMB is uncertain as to how it should be classified.



