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FY2021 Budget Documents: Internet and GPO Availability

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Summary

Every year the President submits a series of volumes to Congress containing the President's proposed budget for the coming fiscal year. The President's submission is required on or after the first Monday in January, but no later than the first Monday in February (31 U.S.C. §1105(a)). This year the President released the budget submission on February 10, 2020.

This report provides brief descriptions of the FY2021 budget volumes and related documents, together with internet addresses, Government Publishing Office (GPO) stock numbers, and prices for obtaining print copies of these publications. It also explains how to find the locations of government depository libraries, which can provide both printed copies for reference use and internet access to the online versions. This report will be updated as events warrant.

Please note that neither the Congressional Research Service (CRS) nor the Library of Congress (LOC) distributes print copies of the budget documents.

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Introduction

The President's budget for FY2021 consists of a multivolume set of materials issued by the Office of Management and Budget (OMB). The materials contain information on new budget proposals, summary tables, detailed financial information on individual programs and accounts, economic analysis, historical data, explanations of the budget processes, and supporting documents. Every year the President submits these materials to Congress at the start of the budget cycle for the next fiscal year. The President's submission is required on or after the first Monday in January, but no later than the first Monday in February (31 U.S.C. §1105(a)). At times the President's submission has been delayed beyond the statutory deadline. This year the President released the budget submission on February 10, 2020.[1]

Other budget-related documents include the annual *Economic Report of the President*, issued by the Council of Economic Advisors, and the *Budget and Economic Outlook*, an annual publication issued by the Congressional Budget Office (CBO). Details on these publications are included in this report.

The President's Budget Documents, FY2021

Both OMB and the Government Publishing Office (GPO) provide internet access to the main and supporting budget documents, spreadsheet files, the public budget database, and budget amendments and supplementals proposed by the President; see http://www.whitehouse.gov/omb/budget and https://www.govinfo.gov/app/collection/BUDGET, respectively. OMB provides additional summary table information on agency budgets and key issues in the form of fact sheets, available at https://www.whitehouse.gov/omb/fact-sheets/.

Information on purchasing print copies of these documents appears below, along with a brief description of the contents of each document.

The Budget of the U.S. Government, FY2021

The annual budget volume contains information, charts, and graphs pertaining to the President's new budget proposals and overviews of government activities by topic (e.g., "Building a Better Tomorrow" and "Stopping Wasteful and Unnecessary Spending") within the *FY2021 Budget* volume. Summary Tables (pp. 109-128) contain projections of budget baselines, receipts, and outlays; deficits; debt; discretionary spending; and economic projections from FY2020 to FY2030. Federal programs that have been recommended by the Administration for termination or reduction are detailed in the document entitled *Major Savings and Reforms*, available at https://www.whitehouse.gov/wp-content/uploads/2020/02/msar_fy21.pdf.

FY2021 Budget of the U.S. Government

(GPO stock number 041-001-00736-9, 132 pages, $25)

FY2021 Major Savings and Reforms

(GPO stock number 041-001-00739-3, 189 pages, $30)

[1] For additional information on the origin of the requirements for and timing of the presidential budget submission, including data on instances in which the submission has been delayed beyond the statutory deadline, see CRS Report R43163, *The President's Budget: Overview of Structure and Timing of Submission to Congress*, by Michelle D. Christensen.

The Budget of the U.S. Government, FY2021 (CD-ROM)

The *FY2021 Budget* CD-ROM contains the full content of the budget documents and most supporting documents for the budget in PDF files. Some data files are also included in spreadsheet format. The CD-ROM provides software to search, display, and print.

(GPO stock number 041-001-00736-9, $25)

Analytical Perspectives, Budget of the United States Government, FY2021

This volume includes economic, accounting, and crosscutting analyses of government programs and activities designed to highlight specific subject areas. It also includes information on federal receipts and collections, analysis of federal spending, detailed information on federal borrowing and debt, baseline or current service estimates, and other technical presentations. Chapter 14, "Aid to State and Local Governments," contains a series of tables (pp. 201-217) that provide selected grant and other federal assistance data by state.

The *FY2021 Analytical Perspectives* volume contains supplemental materials including tables showing the budget by agency and account and by function, subfunction, and program.[2] The supplemental materials also include data on direct and guaranteed loan transactions of the federal government. The supplemental material is available on a CD-ROM, in the printed document, or on the GPO website at https://www.govinfo.gov/app/collection/BUDGET.

(GPO stock number 041-001-00738-5, $60, 322 pages)

Appendix, Budget of the United States Government, FY2021

Designed primarily for use by the House and Senate appropriations committees, the *Appendix* contains more detailed financial information on individual programs and appropriations accounts than any of the other budget documents submitted by the President. In many presidential budget submissions, the volume often provides the following information for agencies:

- proposed text of the appropriation language,
- budget schedules for each account,
- new legislative proposals,
- explanations of the work to be performed and the funds needed, and
- proposed general provisions applicable to the appropriations of entire agencies or groups of agencies.

Typically, elements within this information are distinguished by varying font, so that, for example, proposed appropriations (italics) and prior year funding (brackets and no italics) can be compared at a glance:

> For expenses necessary for the administration of the Department of Justice,

[2] The President's FY2021 budget includes a "Glossary of Budget Terms" within *Analytical Perspectives*. See pp. 96-100.

> [$114,740,000] *$121,769,000,* of which not to exceed $4,000,000 for security and construction of Department of Justice facilities shall remain available until expended. (*Department of Justice Appropriations Act, 2020*)[3]

(GPO stock number 041-001-00737-7, $85, 1,402 pages)

Historical Tables, Budget of the United States Government, FY2021

These detailed tables cover budget deficit/surplus, outlays, receipts, discretionary and mandatory spending, federal debt, federal employment, payments for individuals, spending by function and agency, and grants to states and local governments. These tables provide some data from 1940 (or earlier) and estimates through FY2025. Historical data are adjusted by OMB to be consistent with data in the FY2021 budget and to provide comparability over time. This year the *Historical Tables* are available online in spreadsheet and PDF instead of print. The *Historical Tables* are available at https://www.whitehouse.gov/omb/historical-tables/.

Economic Report of the President, 2020

This year's annual *Economic Report of the President* was transmitted by the Council of Economic Advisers to Congress in February. It presents the Administration's economic policies and contains the annual report of the Council of Economic Advisers. It also presents an overview of the nation's economic progress using text and extensive data appendices. Statistics include national income and expenditures, government finance, population, employment, wages, productivity, prices, debt measures, corporate finance, and international statistics. A set of the *Economic Report of the President* for each year from 1995 to the present is available from the GPO website at https://www.govinfo.gov/app/collection/ERP/.

(GPO stock number 040-000-00798-9, $64, 435 pages)

Mid-Session Review

OMB issues revised estimates of budget receipts, outlays, and budget authority in the *Mid-Session Review*. This annual document is typically released in the summer following the President's budget submission. The FY2021 document is not currently available, but should be available in the summer on the OMB website.

(GPO stock number and ordering information not yet available.)

Agency Budget Justifications

After the President's budget documents are released, Congress begins to hold hearings on agency budget requests. Agencies must submit their budget justifications to the appropriations subcommittees holding the hearings. Budget justifications generally contain more detailed descriptions of an agency's proposals and programs than are provided in the President's budget documents. As mandated by OMB in Section 22.6 of the 2006 edition of *Circular A-11* and subsequent editions, executive agencies are required to post their congressional budget justification materials on the internet within two weeks of transmittal to Congress.[4]

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[3] Department of Justice, General Administration, from page 717 of the *FY2021 Budget Appendix*.

[4] Each summer, OMB issues instructions to all federal executive departments and agencies on submitting budget data

Typically, Administration budget requests appear along with actual numbers for the previous fiscal year. The content and structure of these submissions may vary and some materials may not correspond exactly with the data and information provided to Congress in other fiscal years.[5] A short overview on the agency budget justification request can be found in CRS Report RS20268, *Agency Justification of the President's Budget*, by Michelle D. Christensen.

Additional Comparative Budget Data by Agency and Account

Supporting Documents

OMB produces a number of additional documents that further examine certain budgetary categories, including the *Federal Credit Supplement*, which provides summary information on certain federal loan and loan guarantee programs through a series of detailed tables; *Object Class Analysis*, a report on the federal government's obligations as broken out by object classifications; and *Balances of Budget Authority*, which provides data on unobligated balances carried forward to the start of the next fiscal year. All three documents are available online at https://www.whitehouse.gov/omb/supplemental-materials/.

Public Budget Database, FY2021

OMB also maintains a publicly accessible database in Excel and comma delimited format called the *Public Budget Database*. This resource provides account-level data on budget authority for the years FY1976 to FY2025,[6] and budget outlays and budget receipts for FY1962 to FY2025. This resource is available via the OMB FY2021 Supplemental Materials website at https://www.whitehouse.gov/omb/supplemental-materials/ and on the GPO FY2021 budget website at https://www.govinfo.gov/app/collection/BUDGET/. A user's guide to the *Public Budget Database* is also available in PDF format on these sites.

Congressional Budget Office

Analysis of the President's FY2021 Budget

This report provides an analysis of the President's budgetary proposals and CBO's updated baseline budget projections. The FY2021 report should be forthcoming later this year.

(GPO ordering information is currently not available.)

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and materials for inclusion in the President's budget documents. These instructions are in a document entitled *Circular No. A-11: Preparation, Submission, and Execution of the Budget*. Circular A-11 is available on the White House website at https://www.whitehouse.gov/omb/information-for-agencies/circulars/. See Section 22.6.

[5] Additional data may also be available directly from the agencies themselves via listed congressional liaison or governmental affairs contacts in CRS Report 98-446, *Congressional Liaison Offices of Selected Federal Agencies*, by Audrey Celeste Crane-Hirsch. A listing of agencies included within each of the 12 regular appropriations bills is available in CRS Report R40858, *Locate an Agency or Program Within Appropriations Bills*, by Justin Murray.

[6] Budget authority data includes actual budget authority through FY2019 and estimates for FY2020 through FY2025.

Budget and Economic Outlook: FY2020-FY2030

CBO's baseline budget projections typically span 11 fiscal years in its reports. The *Budget and Economic Outlook* includes separate chapters on the economic outlook, outlays, and receipts. This document is typically released in January, and it usually includes discussions on current economic conditions. The FY2020 report is available on the CBO website at https://www.cbo.gov/publication/56020. CBO issues an annual summer update of the *Budget and Economic Outlook* with adjusted projections. This document and other budget and economic information, including CBO's monthly budget review are available at http://www.cbo.gov/topics/budget.

(GPO stock number and ordering information not yet available.)

GPO Ordering Information

Printed copies of budget documents are available for purchase from GPO by the following methods:

- online at the GPO website, at http://bookstore.gpo.gov/catalog/budget-economy/federal-budgets-year;
- by telephone, (866) 512-1800 or (202) 512-1800;
- by fax, (202) 512-2104; or,
- by mail using the GPO order form (check or money order), addressed to U.S. Government Publishing Office, P.O. Box 979050, St. Louis, MO 63197-9000.

Depository Libraries

Budget documents are often available for reference use at large public or university libraries, or any library participating in the Federal Library Depository Program. Addresses of the depository libraries can be obtained through a local library; from GPO's Customer Services department, (866) 512-1800 or (202) 512-1800; or online from the GPO website at https://www.gpo.gov/askgpo/.

Websites on Budget Legislation

Congressional Staff

The Congressional Research Service (CRS) has developed (for Members of Congress and their staffs) web pages covering the budget and appropriations process.

- **Appropriations and Budget Analysis.** For CRS products on appropriations status, jurisdictions, processes, current appropriations bills, and other budget-related resources, Members and congressional staff can access the CRS website http://www.crs.gov/iap/appropriations. The CRS Appropriations Status Table, a table which tracks the progress of major actions related to appropriations bills, is available at http://www.crs.gov/AppropriationsStatusTable/Index.
- **CRS Products on the Federal Budget Process.** Explanations of budget concepts, terminology, congressional and executive budget process,

congressional budget timetable, budget resolutions and reconciliation, the authorization and appropriations process, entitlements and discretionary spending, the Budget Enforcement Act, sequestration, and surpluses/deficits are available from the CRS website.

Public Use

The public may access Congress.gov, the Library of Congress's legislative website. The site includes a link to an Appropriations Status Table for the current year and several previous fiscal years. Each table includes links to bills, committee and conference reports, and votes for the 12 regular, and any supplemental, appropriations bills for that fiscal year. The Congress.gov public version of the Appropriations Status Table is available directly at https://crsreports.congress.gov/AppropriationsStatusTable.

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