Hospitals & Asylums

Federal Accounting Reform HA-27-8-23

A BILL

To prescribe doxycycline to heal MRSA infected hearts, so Congress will physically able to perform budget related calculus, while other accountants are experimenting with garlands of garlic, propolis and other natural remedies, due to operational delay and incorrect address of the online pharmacy, and propensity for MRSA related negligent manslaughter by organized medicine, obstructing the refund of the Postal Service Retiree Health Fund and repeal of the recidivist new Postal Service Reform Act of 2022 P.L. 117-108, that was passed by a fraudulently elected Democratic super-majority.

To check the 2024 Presidential budget request overestimates, despite the negligent tardiness of the new Speaker of the House, open for replacement, to limit spending agency by agency, that must now, additionally, check revenue overestimates by source, to produce a comprehensive budget, vaguely called for in the continuing resolution process, as described at 2USC§631 et seq.

To clearly charge the fraudulently elected, mass murdering, nuclear fault, President with budget related fraud and cardio-toxic extortion, incidental to the morbid obesity of Treasury Secretary, Janet Yellen, whose maximum acceptable weight, to cope with usual calculus of the arteries, is 144 pounds, executive branch racketeering 18USC§1951 tarnishes the civil trial for money laundry §1956 and this corrupts the partially elected, and conflicted, legislative branch §1961 pursuant to Art. 22 (h-i) of the Recommendations on the Status of Higher Education Personnel.

To reduce the burden on the faint heart of the fraudulently divided legislature, with inconsistent budget rules, and completely fraudulent sources, Title IX Federal Accounting Reform of the Echinacea Recount Agenda ERA of 2024, has been excised to expedite exact understanding of the FY 2024 budget and future budgets, whereas, for instance, a three-fifths vote in the Senate is needed to waive or suspend the limitation on fiscal changes to the Social Security Act 2USC§939, in order for Congress to check Presidential budget request overestimates, until they have the heart to correct agency outlay and revenue estimates, with immediate process of extortion related offenders, to be fair to a fraudulently elected government, that has been unable to print money since the COVID emergency, and unable to write any law whatsoever, for at least one pathological liar, more than two California Speakers of the House, pursuant to the exhaustive process of continuing resolutions 2USC§631 et seq,

To limit the on-budget Treasury of the United States Government, excluding the operations of the Social Security Administration, to a total of exactly $3.4 trillion in revenues, $3.9 trillion in outlays, and a deficit of -$568 billion, an acceptable 2.3 percent of the true GDP of only $24.8 trillion FY 2024.

Be it enacted in the House and Senate assembled

Title IX Federal Accounting Reform

Title IX Federal Accounting Reform

Sec. 2,000 Paperwork Reduction Act

(a) Under current law the White House Office of Management and Budget (OMB) is best regulated by submitting to the Director, public information collection activities, for disapproval or approval and delegation pursuant to the Paperwork Reduction Act 44USC§3507. The Historical Tables of Presidential budget requests are without statutory guidance. Excessive paperwork conceals (1) Unnecessary tables, and an unacceptable margin of overestimation, in the design of the framework, that must be eliminated; and (2) A General Fund balance needs to be officially accounted for.

(1) The Director must be applauded for her confirmation, her objection to *Combined Statement* revenue overestimates written into OMB Historical Table 2 Receipts, and the abolition of Overseas Contingency Operations/War on Terrorism financing by the OMB Summary of the President's Discretionary Funding Request, dated April 9, 2021, that justifies repealing all of 2USC§901 as directed in Sec. 5 of this Agenda.

(A) To prevent involuntary exposure of White House staff, petitioners, and countrymen to intoxicants, placebo birth control, and other mental and physical tortures, the White House Office of National Drug Control Policy (ONDCP) must be abolished, all financing thereunder, or concealed by Centers for Disease Control and Prevention (CDC) Office of Injury Prevention and Control, or other corrupted agency terminated, and statute repealed at 21USC§1701 *et seq.*

(B) OMB check of *Combined Statement* revenue overestimates from FY 23 has protected President Biden against allegations that it is he, intentionally, trying to overestimate United States government revenues and GDP to sustain a mostly fictitious, and absolutely corrupt, hyper-inflationary bribe in outlays. The 2022 Medicare Report explains older people are equally susceptible to scams as people of all ages, they just tend to fall victim to larger scams. The only numbers that Biden is responsible for are the 300,000 civilians he has murdered by nuking faults. A large increase from the usual level property damage caused by usual explosions, retaliating against emailing the Bureau of Fiscal Service. Wherefore, to the best of their independent professional ability, OMB must respect the author's wishes and intention of the legislature, that Biden be disqualified from holding federal office, pursuant to the prohibition on assisting nuclear proliferation through provision of financing 22USC§6303. OMB must not forget the enemy is energy. Although there are other hyper-inflationary outlaws to correct, cuts in Department of Energy (DOE) nuclear weapons spending go back farther, to three percent annual growth from FY 17, when the United States was compliant with the 1,700 active and 2,200 warhead limit set by the 2012 NPT Review Conference, and pops more new clean energy bubbles from the aptly named, but hypocritical, Inflation Reduction Act, than any other agency.

(b) There is FY 24 to do. The Director of OMB is sought to immediately and permanently perfect the accounting of the United States Government, whereas there is no room for an intentional margin or error in the post-COVID economy. The only OMB Tables the President needs to fill out to produce an accurate budget are Surplus/Deficit, Revenues, Outlays by Agency, Public Debt, and GDP to contest Bureau of Economic Analysis (BEA) overestimates since 4th quarter 2021. The rest are disapproved, as an unnecessary waste of precious time 44USC§3508. Usually, the bulk of the work, is to audit the Cabinet agency budget requests, and enter an exact amount of federal outlays in the revised Outlay by Agency Table, but since 2020 *Combined Statement* revenue overestimates must be resolved, and receipts now require equal codification.

(1) To minimally produce an accurate three year estimate of the total Outlays by Agency Table, rather than error high, for there to be sufficient debt surplus to produce a balance available, it is necessary to remove several fictitious rows of intra-budgetary transfers - Off-budget Offsetting Receipts, Other Defense-Civil Programs, Allowances, On and Off Budget Independent Agencies, Off-budget Undistributed Offsetting Receipts, and International Assistance Programs [added to State].

(A) Instead of artificially overestimating outlays, OMB must remain conscious of the needs of the General Fund by producing a new "Balance Table" pursuant to the Anti-deficiency Act 31USC§1502.

(B) OMB must devise a table to account for "undistributed offsetting receipts" by agency to justify codifying it as a law for all agencies to use. Undistributed offsetting receipts are defined as federal agency money remaining at the end of the year, that is used to reduce the deficit, and pay for the first expense of the new year. The Undistributed Offsetting Receipt by Agency Table, to be created is best described as advance appropriations by some agencies, ie. Medicaid and ED. Combined current and permanent (revenue) appropriations of the Department of Interior turn a tidy profit in undistributed offsetting receipts, that must be declared to ensure balance is available to make payment of 2.5 percent growth for public land agencies and 3 percent for Indian Affairs and Park Service. Undistributed offsetting receipts are calculated by subtracting the total expenses of thee military departments from the revenues of the Department of Defense. Novel Air Force pass-through funds, secretly finance the Defense share of the Central Intelligence Agency (CIA) and are not undistributed offsetting receipts.

(c) Federal receipts have become incredibly overestimated since COVID and the OMB Revenue Tables worksheets must be filled out. $200 billion were paid for the 2020 payroll tax overestimate. $1,070 billion income tax overestimates 2021-2022 remain, largely equal to the genuine General Fund balance of $1,119 billion FY 23, excluding 2021-2022 revenue overestimation of uncollected back taxes, now twice lost. An IRS Statistical Commission is wanted to recount the Bureau of Fiscal Service *Combined Statement on Receipts, Outlays and Balances of the United States Government 2020-2022* and provide OMB with a credible alternative to the *Combined Statement* into the future. Although the General Fund has the balance, +/-$1,119 billion FY 23, it has obviously "lost their uncollected back taxes twice", and in these circumstances loans are the vehicle used to liberate frozen capitol 31CFR§203.2.

(d) To liberate $1,119 billion, from the General Fund Balance, by making it available over two years, the Treasury needs to lend the General Fund $535 billion FY 23 to be paid back in full FY 24. The Federal Reserve needs declare the exact amount of deferred asset they need to resume remittances to the Treasury to receive advance payment in the range of $10.7 billion at 2 percent interest, or $25.4 billion at 4.75 percent.

(1) Raising the debt ceiling for Gross Federal Debt in Sec. 401 of the Fiscal Responsibility Act authorizes OMB to recognize the $535 billion balance available FY 23 as Public Debt Held by the Federal Reserve that would be repaid $535 billion FY 24. To conclude the deal, Treasury Interest

Payments would agree continue paying a 2 percent annual rate of interest to reduce Debt Held by the Federal Reserve and consequently Gross Federal Debt.

(e) OMB Public Debt Table must begin to account for both outstanding debt and historical public debt. The concept of the retirement of public debt briefly graced the public debt limit ceiling statute before it vanished, totally discrediting deb ceiling standoffs 31USC§3101. Congress is advised legislate an amendment to the statute recognizing the need to differentiate between "outstanding public debt" and historical public debt, currently accounted for.

(1) Public debt statistics are judged on the basis of outstanding debt, as a percentage of GDP, both of which statistics are currently, misleadingly, overestimated. Knowing the amount of outstanding public debt would help negotiate the exact amount of Treasury Interest Payments to request.

(2) The accumulation of historical public debt is used to calculate the annual debt surplus contribution to the General Fund Balance, by subtracting best available estimates of federal outlays from total receipts, including the sale of public debt.

(f) OMB is currently not, and probably will never be, the final word on any outlay, revenue or other Treasury statistics, except the exact amount and distribution of Public Debt sold. The more useful OMB is to Treasury auditors, the more exact, on any topic. To ensure the General Fund never fails, shuts-down, defaults, or is otherwise bankrupt, the exact amount of public debt, that is sold by the Bureau of Fiscal Service and accounted for by OMB, in any given year, must slightly exceed the deficit, to ensure there is more than enough balance available, to afford all, on and off-budget, expenses and sustain a positive General Fund balance pursuant to the Anti-Deficiency Act 31USC§1502.

Sec. 3,000 Receipts by Source

(a) Federal government revenues have traditionally been entered into the framework provided by OMB Historical Tables 2, more or less exactly as estimated the *Combined Statement*. Since 2020 the *Combined Statement* has overestimated the 2020 payroll tax, 2021-2022 income taxes and other less significant revenue statistics. Beginning FY 23 OMB has checked the majority of revenue overestimates, but Other excise taxes explodes FY 24. An IRS Statistical Commission is wanted to recount receipts reported by the *Combined Statement 2020-2022* and provide OMB with a credible alternative in the future.

(1) Division B Title II Family and Small Business Taxpayer Protection Sec. 251 Rescission of Certain Balances Made Available to the Internal Revenue Service, of the Fiscal Responsibility Act, must amended to Sec. 251 Repeal of Sec. 10301 of the Inflation Reduction Act and create IRS Statistical Commission, whereby the text would be amended, to delete from paragraph to (5), and delete $1,389,525,000 from the existing text, so all un-obligated balances would be rescinded, and append a new sentence - Except $1,389,525,000 to pay for an IRS Statistical Commission to recount certain Bureau of Fiscal Service tax overestimates since 2020 and Customs revenues accounting of data, entered by OMB Historical Tables 2 Revenues.

(b) The columns of Historical Tables 2 Receipts, may be codified, by source, to minimally produce an accuracy checked, three year projection, to provide a historical basis for, reviewing prior, current and new year revenues, in billions, to save space, Congress may abide by the single proposition, whereas the Government Publishing Office (GPO) budget request is often in error regarding (000s). Since 2020 un-recounted revenue overestimates have had to be purchased - $200 billion 2020 payroll tax. Sans official recount, provided there is a General Fund balance available, the Treasury is obligated to "purchase overestimates", with available balance to yield available balance. This does not cost anything, but all balance tends to be lost to error, ie. the Treasury debt ceiling threat. Actual revenues are compared with the President's overestimates, FY 22 – FY 23, when OMB begins to moderate overestimates, limiting some, but not all of the overestimates FY 24:

(i) On-budget, in billions: $3,209 actual, overestimate $3,831 FY 22, $3,241 FY 23, $3,374 FY 24;

Plus: (ii) Off-budget revenues, as reported by the *Annual Report*: $1,196 DFY 22, $1,274 FY 23, $1,326 FY 24;

Combined, that adds up to, in billions (iii) $4,401 actual, overestimate $4,897 FY 22, $4,515 FY 23, $4,700 FY 24.

Equals: (1) Individual income tax, in billions: $1,882 actual, overestimate $2,632 FY 22; $1,976 actual, overestimate $2,327 FY 23, $2,074 actual, overestimate $2,390 FY 24;

Plus: (2) Corporation income taxes, *Combined Statement*, in billions: $353 actual, overestimate $425 FY 22, $371 actual, overestimate $546 FY 23, $389 actual, overestimate $666 FY 24;

Plus: (3) Social insurance and retirement receipts total, in billions, actual $1,828, underestimate $1,484 FY 22, actual $1,930, underestimate $1,675 FY 23, $2,022 actual, underestimate $1,742 FY 24 equals;

(A) On-budget Hospital Insurance Payroll Tax, plus Medicare Part B and D premiums and all other income except General Fund transfers, *Annual Report of the Board of Trustees of the Federal Hospital Insurance and Supplemental Medical Insurance Trust Funds*, in billions: actual $632, underestimate $339 FY 22, actual $656, underestimate $409 FY 23, actual $696, underestimate $464 FY 24;

Plus or non-plussed: (B) Off-budget payroll tax and other revenues of the Old Age Survivor Disability Insurance Trust Funds, and Railroad Social Security Equivalent Account, except for General Fund transfers, if any, *Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Disability Insurance Trust Funds*, in billions: actual $1,196, underestimate $1,066 FY 22, actual $1,274, underestimate $1,198 FY 23, actual $1,326, underestimate $1,208 FY 24;

Plus: (C) On-budget revenues generated by the Unemployment Insurance Trust funds, *OMB Historical Table 2.4,* uncontested, in billions: $59.5 FY 22, $61.1 FY 23, $60.2 FY 24;

Plus (D) On-budget employee share of federal and non-federal retirement, *OMB Historical Table 2.4,* uncontested in billions: $6.1 FY 22, $6.5 FY 23, $7.0 FY 24;

(i) Total on-budget social insurance and retirement receipts includes Hospital Insurance, Unemployment insurance and Federal retirement contributions, in billions: actual $697.6, underestimate $418 FY 22, actual $723.6, underestimate $477 FY 23, actual $763.2, underestimate $534 FY 24.

(4) Excise taxes total, in billions: $88 FY 22, $92 FY 23, $95 FY 24, disregarding the unexplained hyperinflation in other Federal Fund excise taxes, without auditing OMB figures by source, increases by excluding negative subsidies for transportation fuels, to $93.1 FY 22, $96.6 FY 23, $99 FY 24.

(A) Federal Funds subtotal, from *OMB Historical Table 2.4,* (i) must exclude negative subsidies for transportation fuels, in billion, -$5.1 FY 22, -4.6 FY 23, -4.0 FY 24, 26USC§40A pursuant to the Federal Credit Reform Act of 1990 2USC§661a(5)(A)(C), whereby any tax credit payments must be accounted for by the Treasury budget request and (ii) it is proposed Alcohol Tobacco Tax and Trade Bureau (ATTB) seize all +/-$700 million annual tobacco inspection fees of the Food and Drug Administration (FDA) Center for Tobacco Policy (CTP), to ensure finance, for these ethically compromised, quasi-terrorist, programs, is reviewed by Congress in Agency budget requests, OMB underestimates Federal Fund, $24.1 FY 22, $26.9 FY 23, before increasing to $47.0 billion FY 24, due to unexplained increase in Other federal fund excise taxes, not to be believed; and is revised to sustain astounding 11 percent growth to $29.9 FY 24, before taking into consideration the exclusion of transportation fuel negative subsidies, whereby Federal Fund Excise tax subtotal, is $29.2 FY 22, $30.5 FY 23, $33.9 FY 24.

Equals, in billions:

(i) Alcohol: $10.2 FY 22, $10.3 FY 23, $10.1 FY 24;

(ii) Tobacco: $11.3 FY 22, $11.6 FY 23, $10.6 FY 24;

(iii) Crude oil windfall profit: (discontinued);

(iv) Telephone: $0.3 FY 22, $0.2 FY 23, $0.1 FY 24

(v) Ozone depleting chemicals/products: (discontinued)

(vi) Transportation fuels: (negative subsidy should be excluded, biodiesel production wastes valuable farmland to sustain deforestation, an eco-'terrorist') -$5.1 FY 22, -$4.6 FY 23, -4.0 FY 24;

(vii) High cost health insurance coverage: (discontinued)

(viii) Health insurance providers: (discontinued)

(ix) Indoor tanning services: $0.07 FY 22, 0.07 FY 23, 0.06 FY 24

(x) Medical devices: (negative since 2017, discontinued 2022) -$0.001 FY 22

(xi) Other: (usually positive, negative 2020) $7.4 FY 22, $9.4 FY 23, $30.0 FY 24, revised to sustain high 11 percent growth to $10.4 FY 24.

(B) Trust Funds subtotal, is troubled by fluctuating and low revenues from the 18.5 cent per gallon gas tax, that is proposed to be supplemented with a 6 percent tax on energy exports, in billions: $63.7 FY 22, $64.6 FY 23, $67.1 FY 24.

(i) Transportation: 18.5 cent per gallon gas tax, $46.6 FY 22, $41.9 FY 23, $40.5 FY 24;

(ii) Airport and airway: $11.4 FY 22, $16.1 FY 23, $16.7 FY 24;

(iii) Black lung disability: $0.2 FY 22, $0.3 FY 23, $0.3 FY 24;

(iv) Inland waterway: $0.1 FY 22, $0.1 FY 23, $0.1 FY 24;

(v) Hazardous substance superfund: $0.4 FY 22, $2.5 FY 23, $3.2 FY 24;

(vi) Post-closure liability (hazardous waste): (discontinued);

(vii) Oil spill liability: $0.6 FY 22, $0.6 FY 23, $0.7 FY 24;

(viii) Aquatic resources: $0.6 FY 22, $0.6 FY 23, $0.6 FY 24;

(ix) Leaking underground storage tank: $0.3 FY 22, $0.2 FY 23 $0.2 FY 24;

(x) Tobacco assessments: $0.001 FY 22, subsequently discontinued;

(xi) Vaccine injury compensation: $0.3 FY 22, $0.3 FY 23, $0.3 FY 24;

(xii) Supplemental medical insurance: $2.8 FY 22, $1.5 FY 23, $4.0 FY 24;

(xiii) Patient-centered outcomes research: $0.4 FY 22, $0.4 FY 23, $0.4 FY 24.

(5) Other receipts, found in *Historical Table Table 2.5,* total, in billions: $269 FY 22, $162 FY 23, $124 FY 24;

(A) Estate and Gift Taxes: $32.6 FY 22, $20.9 FY 23, $25.3 FY 24;

Plus (B) Customs Duties and Fees, is obviously overestimated by the *Combined Statement,* the overestimate includes outlay rows in the revenue table, and must be recalculated adding customs duties estimates, plus fees from the Homeland Security budget-in-brief, however, now that they have been checked on their fraud, customs duties have inflated beyond belief, in billions: actual $84.3, overestimate $99.9 FY 22, actual $86, overestimate $101.6 FY 23, agreed $60.7 FY 24;

Plus (C) Miscellaneous, subtotal, in billions: $136.7 FY 22, $39.4 FY 23, $38.0 FY 24;

Equals (i) Federal Reserve Deposits, is not reported for FY 23, whereas the Federal Reserve is currently, bankrupt until they receive the amount of deferred asset needed to resume remittances to the Treasury, in billions: $106.7 FY 22;

(ii) All Other: $30.0 FY 22, $39.4 FY 23, $38.0 FY 24.

(c) Changes to revenues: OMB overestimated revenues FY 21- FY 22, made an effort to stop overestimating FY 23, but continues to overestimate all categories, especially customs, corporate income tax and anything "other", than accountable, but also continues to error high in regards to individual income tax. Changes to revenues must add up the difference between OMB and best available estimate made in Chapter 18 Treasury Balance Contribution of the Annual Social Security Underwriting Report Examination HA-17-4-23, that is distinguished from prior reviews, by admitting all sources of Medicare receipts, other than General Fund. Changes to OMB Historical Tables must be added up, on an annual basis, by calculating the difference between actual and overestimated revenues.

(1) Individual income tax, changes to OMB overestimates are, in billions: -$750 FY 22, -$351 FY 23, -

$316 FY 24.

(2) Corporate income taxes, continues to excessively rely on the 15 percent global minimum corporate tax legislated in the Inflation Reduction Act, to sustain FY 21- FY 22 overestimates, and is not credible, changes to OMB overestimates, are, in billions: -$72 FY 22, -$175 FY 23, -$316 FY 24.

(3) Social insurance and retirement receipts are much higher than underestimated by OMB and their *Combined Statement*, changes to OMB underestimates, are, in billions:

(A) Combined +$344 FY 22, +$255 FY 23, + $280 FY 24;

(B) On-budget +$279.6 FY 22, +$246.6 FY 23, + $229.2 FY 24;

(C) Off-budget + $130 FY 22, +$76 FY 23, + $118 FY 24.

(4) Excise taxes change OMB underestimates, without auditing sources, by excluding the negative subsidy for transportation fuels, in billions: + $5.1 FY 22, + $4.6 FY 23, + $4 FY 24.

(5) Composition of Other Receipts, change OMB overestimates, by a reduction in Customs receipt overestimates, in billions: - $15.6 FY 22, -$15.6 FY 23, zero FY 24.

Sec. 3,100 Customs Receipts

(a) The *Combined Statement on Receipts, Outlays and Balances of the United States Government* has a material deficiency in internal control regarding the estimation of total customs duties because it wrongly attempts to add Sec. 32 (30 percent of customs duties) and agricultural disaster fund (3.08 percent of customs duties) obligations towards the customs duties total. USDA received only $1.3 billion Sec. 32 funds FY 2020 although Customs reports $22 billion collected being collect FY 19, 42 percent, rather than 30 percent of total collections. The Bureau of Fiscal Service must improve their accounting of customs duties by deleting Sec. 32 and agricultural disaster fund obligations from revenue rows in the customs duties subtotal and adding a mandatory and discretionary fee row(s).

(1) Customs duties must be methodically re-estimated by adding total customs duties, excluding Sec. 32 and agricultural disaster assistance, reported in the *Combined Statement* and mandatory and discretionary fees reported by the *Homeland Security budget-in-brief*.

(2) Because the Office of Management and Budget (OMB) reports total customs duties and fees OMB must enter Total Budget Authority for Department of Homeland Security spending in Historical Table 4.1 Outlays by Agency, and not some fee negotiated number. Due to the high level of fraud exhibited in the estimation of Customs revenues, it is advised that Customs remit all receipts to the Treasury and pay all obligations with their congressional budget request, that grows 3 percent annually.

(b) In 2019 Customs and Border Protection declared the agency collected approximately $82.0 billion in duties, taxes, and other fees, including more than $71.9 billion in duties, a 59 percent increase over $41.3 billion in 2018 that was 19.5 percent more than $35.6 billion in 2017. The estimate was found to be excessive and downgraded to $70.8 billion. Ultimately, after excluding Sec. 32 and agricultural disaster fund obligations, and adding mandatory and discretionary fees, the total amount of revenues from customs duties and fees was exactly estimated at $68.4 billion FY 19.

(1) In 2020 the pandemic is estimated to have reduced customs revenues by -9.2 percent. $62.1 billion There was 12.3 percent catch-up growth to $69.7 billion FY 20. FY 2022 and 2023 revenues were expected to decline -17.6 percent to $57.4 billion FY 22 and -21.3 percent to $45.2 billion FY 23, due to the termination of safeguard measures pursuant to Arts. XII and XIX of the General Agreement on Trade and Tariffs (1994) and resumption of the -3 percent annual tariff reduction for industrialized nations in accordance with the Swiss Formula for Unilateral Tariff Reduction (2007). However, revenues overestimates have continued to increase, far beyond belief, to $80 billion FY 21, $100 billion FY 22, $102 billion FY 23, before going to $61 billion FY 24.

(2) Having been checked, in extremely bad faith by a malicious destroyer of the computer of the true auditor employed by the General Accounting Office (GAO), on the addition of customs duties by the Bureau of Fiscal Service, Homeland Security is believed to have embarked on a joint customs duties and outlay overestimates, whereby to make up for the billions of dollars of shortfall from the uncollected portion of customs duties overestimates, the Department is asking for an outrageously high amount of inflation in outlays. Both Customs duties and outlays must be normalized by continuing resolution.

Sec. 3,200 Energy Export Excise Tax Proposal

(1) Currently, in general, a minimal Oil Fund Liability and Hazardous Substance Superfund excise tax is imposed on energy exports, only if, before use or exportation, no tax was imposed on such crude oil 26USC§4611(b)(1)(B). To better regulate the energy industry, adequately finance the Highway Trust Fund, convince the Treasury budget to account for the Biodiesel Tax Credit without an unlawful "negative subsidy" and prohibit, remove and regulate the hydrocarbon heating and cooling railcars from the ocean, once and for all, it is necessary that the imposition of tax be refined at 26USC§4611.

(A) The title of Subchapter A of Chapter 38 Environmental Taxes of Title 26 of the United State Code needs to be amended from 'Tax on Petroleum' to 'Tax on Energy'.

(B) A new subparagraph '(3) energy exported from the United States' needs to be inserted at 26USC§4611(a).

(C) The tax loophole in subparagraph (b) Tax on Certain Uses and Exportation needs to be repealed in its entirety at 26USC§4611(b)(1)(A)(B)(2), must be 'repealed'.

(D) A new subparagraph needs to be inserted that says, 'the export tax' at §4611(c)(1)(C).

(E) The rate of the export tax must be set at a rate determined by Congress, that is recommended to be '6 percent of wholesale value of energy exports.'

(F) The words 'by subsection (b)' is stricken and 'crude oil' is replaced with 'energy' at §4611(d)(3).

(G) A new subsection shall be added:

'(g) Disposition of Energy Export Tax Revenues.

(1) All energy export tax revenues shall be collected, along with the domestic 18.5 cent per gallon gas tax, by the Department of Transportation and shall be deposited in the General Fund. The Highway Trust Fund shall be abolished and OMB shall transfer the Transportation excise tax from the Trust

Fund category to the Federal Fund category. The Department of Transportation, in particular the Federal Highway Administration, shall sustain usual 3 percent highway spending growth, up from 2.2 percent afforded by the gas tax, in their budget request.

(H) To definitions and special rules is appended 26USC§4612(g) Prohibition of oceanic heating and cooling pumps.

(1) Oceanic heating and cooling pumps, railcars and containers are prohibited as thermal pollution by Art. 195 of the Law of the Sea (1982).

(2) Any heating or cooling pump, railcar or container, found in may be seized, finder keeper, pursuant to the normalization of the National Oceanic and Atmospheric Administration (NOAA) Sea Surface Temperature (SST) Anomaly map.

(A) Heating pumps must be extinguished with 15 parts per million 4-tertiary-butyl-catechol (TBC), cabled out of ocean, and quickly brought to a refinery, for conversion to a safer hydrocarbon, before self-combusting hydrocarbons, such as styrene reignite in 3 months. To an equipped warship or oil tanker, removing hydrocarbon heating pumps from the ocean, finder keeper, is the most highly profitable form of oil exploration, and no subsidy is needed. Railcars removed from the ocean must be refurbished, before sold or used, to prevent bearing and axel rust from derailing railcars. Due to decades of drought and global warming, there is very little sympathy for the polar ice melting justification for the use of oceanic heating pumps, and in the absence of any public proceeding attempting to justify their use, they may be found and seized by any warship or oil tanker capable of keeping them.

(B) Used coolants have no known recycling value. It is the EPA recycling program, in particular the January 1, 2023 R410a phase-out, that wrongfully disposed of industrial quantities of used coolant in the ocean, to secretively manipulate the climate, in hostile and incompetent ways. The railcars are valuable and can be refurbished and used or sold. However the containers are needed to hold the coolant in the open air, rather than water, until it can be neutralized and properly disposed of. Water holds a lot more thermal energy than air. Coolants stored in the open air are much less likely to cause cold and wet weather, than coolants unlawfully stored at sea, and would be easier to sell, at discount rates, to air conditioning manufacturers, where, for instance, it is lawful, for obviously functional, but used, R410al to be used industrially. It is also lawful for states to authorize publicly informed rainmaking operations using oceanic cooling pumps to make rain to end droughts, provided these rainmaking operations are terminated before there is any weather disaster declaration, by removing the cooling pumps from the ocean.

(C) By taxing energy exports all fuel and coolant shipments leaving the United States shall be registered by container/railcar number. The location of any energy shipment should be instantly findable with GPS tracking. The buyer, seller and shipper of any shipment of any railcar or other container, found in the ocean, and seized, shall be fined by the Department(s) of Transportation, and/or Treasury, to prevent continuing criminal enterprise.

Sec. 3,300 Explosives Excise Tax Proposal

(a) To do commerce in explosives and Bureau of Fiscal Service overestimates and certain explosion every time they receive an email, justice, it seems necessary to impose a tax on explosives, so that all explosive materials are not only accounted for, the licensed and permitted, sale, purchase, transport and possession of all explosive materials, would be immediately known to both the Treasury Alcohol and Tobacco Tax and Trade Bureau (TTB) and Justice Department Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The ATF would not need to B&E first, when speculating on explosive consumer records, that might or might not exhibit a red flag, or be faked. Explosives are currently regulated by licenses and permits issued by the Attorney General for less than $200 27CFR§555, 18USC§841 *et seq*.

(1) There is currently imposed a 10 to 11 percent tax on firearms and ammunition 26USC§4181. However, the accounting therefore is complicated because it is deposited in a Wildlife Restoration Fund, held by the Department of Interior, that is accounted for by the TTB and the Interior Department, care of the Fish and Wildlife Service, and not by OMB Excise Tax Table. OMB must decide where to account for the excise tax on bombs. The solution is to put explosives tax revenues in the Other Federal Funds Excise Tax revenues row, that is already suspiciously overestimated beginning in 2024. The $8.3 billion (2022) US explosives industry might pay as much as $500 million for a 6 percent tax.

(b) All that is needed is to legislate a simple new common tax code at Subpart L 27CFR§555.225, 18USC§849 and Subchapter E 26USC§4191: There is hereby imposed a 6 percent federal excise tax on the dollar amount of the sale of all explosives sold in the United States. Transaction records attached to the excise tax, will be transmitted to the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), and shall identify the licensed and/or permitted buyer, seller and shipper, as well as the type, quantity and price of the explosive material.

Sec. 4,000 Outlays by Agency

(a) Federal government expenditure, known as "outlays" have traditionally been more or less entered from the inexact *Combined Statement* outlay by agency estimates, into OMB Historical Tables 4. OMB must remove the fictitious outlay rows to inflate debt sales, and more carefully study the equally confusing Cabinet agency budget requests, to enter an exact amount of federal outlays by agency, that is corroborated by learned reading of said agency budget request. The Federal Credit Reform Act of 1990 Pub. L. 101–508, title XIII, §13501, Nov. 5, 1990, 104 Stat. 1388–628 defined the terms ''budget outlays'' and ''outlays'' to mean, with respect to any fiscal year, expenditures under budget authority during such year under 2USC§622(1). Government outlays are held responsible only for administrative and loan guaranty costs. All other lending costs and "negative subsidies" should not have any incidental effects on the tabulation of governmental receipts or outlays 2USC§661a(5)(A)(C). Usual federal spending inflation is expected to grow 2.5 percent for government, 3 percent for services, education, minimum wage, cost-of-living adjustment, food stamps, 4 percent for disability and child welfare and 5.5 percent for retirement annually.

(1) OMB and the FY 22 DoD budget have agreed to reduce superfluous paperwork by abolishing Overseas Contingency Operation/ Global War on Terrorism. It has long been held that 2USC§901 must be repealed to eliminate duplicitous accounting for dubious Overseas Contingency Operation/ Global War on Terrorism, Continuing Disability Reviews, Health Care Fraud and Abuse Control, Reemployment Services and Eligibility Assessment, Disaster funding and Wildfire suppression, and extrinsically, all budget "enforcement". Services require 3 percent annual growth.

(2) For the Office of Management and Budget (OMB), Congressional Budget Office (CBO) and Treasury Bureau of Fiscal Services to produce an accurate federal budget:

(A) The term ''on-budget outlays'' means, with respect to any fiscal year, the President's budget, all the expenditures of the United States Government, except those for the Federal Old Age Survivor Disability Insurance Trust Funds, “referred to as off-budget outlays”, and the repayment of debt principal or negative subsidy revenues, excluded.

(B) OMB Historical Table 4.1 Outlays by Agency must delete Fictitious rows: off-budget offsetting receipts, Other Defense-Civil Programs, Allowances, On and Off Budget Independent Agencies, Off-budget Undistributed Offsetting Receipts, International Assistance Programs [added to State], and novel Infrastructure Improvement (already deleted).

(b) OMB Table 4.1 Outlays by Agency table shall report the exact amount of federal outlays reported in annual congressional budget justifications and Bureau of Fiscal Services the monthly Treasury report for the following federal agencies:

(1) Legislative Branch: $6.1 FY 22, $6.3 FY 23, $6.4 FY 24;

(2) Judicial Branch: $8.1 FY 22, $8.3 FY 23, $8.5 FY 24;

(3) Departments of Agriculture, $198 FY 22, $196 FY 23, $202 FY 24;

(4) Commerce: $11.5 FY 22, $11.4 FY 23, $11.3 FY 24;

(5) Defense-Military Programs, in billions: hyper-inflated from $715 to $776.6 FY 22, $737 to $851.8 FY 23, $756 to $842 FY 24; and resolves $776.6 FY 22, $799.9 FY 23 and $823.9 FY 24;

(6) Education, has the largest margin of error in the Cabinet due to failure to exclude student loan receipts and expenditures, pursuant to the Federal Credit Reform Act of 1990 2USC§661a(5)(A)(C), that are unaccounted for, on an annual basis, by Federal Student Aid (FSA), in billions: $98.9 FY 22, $101.8 FY 23, $104.8 FY 24;

(7) Energy, spending has been reduced, by repealing clean energy subsidy proposals and gutting social programs, as if nuclear weapons spending were reduced to nearly FY 17 levels, when the US was compliant with the 1,700 active and 2,200 nuclear warhead limit set by the 2012 NPT review conference, plus 3 percent inflation, and must be enforced against nuclear weapons programs, to sustain 3 percent departmental inflation from FY 17, beginning FY 24: $44.3 FY 22, $45.8 FY 23, to $47.2 rather than the $52.4 request FY 24;

(8) Health and Human Service: $1,384 FY 22, $1,409 FY 23, $1,482 FY 24;

(9) Homeland Security, spending overestimates must be reigned in with the uncollected customs duties overestimates: $88.8 FY 22, $92.8 FY 23, $95.4 FY 24;

(10) Housing and Urban Development: $69 FY 22, $70.4 FY 23, $72.5 FY 24;

(11) Interior: $17.8 FY 22, $18.3 FY 23, $18.9 FY 24;

(12) Justice: $33.6 FY 22, $34.8 FY 23, $35.9 FY 24;

(13) Labor, post-COVID relief: $95.2 FY 22, $48.4 FY 23, $47.9 FY 24;

(14) State (combined with unrepresented International Assistance Program row): $63.4 FY 22, $66.6 FY 23, $69.3 FY 24;

(15) Transportation, budget is confused by Bipartisan Infrastructure Bill irregular finance of Highway Trust Fund, and must adhere to real spending limits: $95.8 FY 22, $98.7 FY 23, $101.7 FY 24;

(16) Treasury, enhanced child tax credit FY 24 estimate has not been passed and must be disregarded: $731.2 FY 22, $637.5 FY 23, $638.8 FY 24;

(17) Veteran's Affairs, hyperinflation for morally injured Iraq vets going down, but a persistent threat: $265.8 FY 22, $284.7 FY 23, $291.6 FY 24;

(18) Corp of Engineers: $2.8 FY 22, $4.3 FY 23, $4.4 FY 24;

(19) Environmental Protection Agency: $11.2 FY 22, $11.5 FY 23, $11.8 FY 24;

(20) Executive Office of the President, must terminate finance for Office of National Drug Control Policy (ONDCP): $0.9 FY 22, $0.9 FY 23, $0.5 FY 24;

(21) General Services Administration: $0.8 FY 22, $0.3 FY 23, $0.3 FY 24;

(22) Office of Personnel Management: $60.4 FY 22, $61.9 FY 23, $63.9 FY 24;

(23) National Aeronautics and Space Administration: $24.8 FY 22, $25.3 FY 23, $25.9 FY 24;

(24) National Science Foundation, fluctuation from hypocritical Inflation Reduction Act normalized: $10.2 FY 22, $8.9 FY 23, $9.2 FY 24;

(25) Small Business Administration: $0.9 FY 22, $0.9 FY 23, $0.9 FY 24;

(26) on-budget Social Security Supplemental Security Income, transferred off-budget if the rich are taxed: $65.2 FY 22, $67.7 FY 23, $70.3 FY 24;

(27) on-budget undistributed off-setting receipts, as entered by agency and added up, in the following Sec. 4001 of this Agenda: $329.6 FY 22, $302.7 FY 23, $305 FY 24;

(28) total on-budget outlays, in billions: $3,838 FY 22, $3,801 FY 23, $3,942 FY 24;

(29) total off-budget outlays reported by the *Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds,* in billions: $1,231 FY 22, $1,319 FY 23, $1,401 FY 24;

(30) total outlays, in billions: $5,069 FY 22, $5,120 FY 23, $5,343 FY 24.

Sec. 4001 Undistributed Offsetting Receipts

(a) Undistributed offsetting receipts are defined as agency revenues remaining from the previous year, often called advanced appropriations, that are used to reduce the deficit and pay the first expenses of the new fiscal year. Only four agency budget justifications produce reliable undistributed offsetting receipts, the Departments of Defense, Education, Interior and Medicaid. The annual tabulation of undistributed offsetting receipts is mathematically necessary to calculate total federal outlays and consequently surplus / deficit. The Interior and Defense departmental budgets do not openly declare undistributed offsetting receipts in their budget overview that must be calculated by the auditor / OMB.

(1) Elementary and Secondary Education and Medicaid declare Advance Appropriations in their budget tables, with explanation that these savings are used to pay for the difference between the school year and the fiscal year and to pay for the beginning of the next year medical claims, in billion: $21.8 FY 22, $21.8 FY 23, $21.8 FY 24;

(2) Medicaid also declares advance appropriations, in billions: $148.7 FY 22, $153.2 FY 23, $157.8 FY 24;

(3) Combined current and permanent (revenue) appropriations of the Department of Interior turn a tidy profit in undistributed offsetting receipts, that must be declared to ensure balance is available to make payment of 2.5 percent growth for public land and water exploitation agencies and 3 percent for Indian Affairs and Park Service, in billions: $2.6 FY 22, $2.7 FY 23, $2.7 FY 24;

(4) Undistributed offsetting receipts are calculated by subtracting the total expenses of thee military departments from the revenues of the Department of Defense budget request.

(A) The Defense Department budget has made considerable progress FY 22 declaring the three military departments but at the end got confused regarding the three military departments and the five forces, and could not declare undistributed offsetting receipts with the difference between the congressional budget request and the total outlays of the three military departments – Air Force, Army and Navy.

(B) Total spending by the three military departments, in billions: $558.5 plus $27.2 Ukraine base, plus $34.4 supplemental for a total of $620.1 FY 22, $674.9 FY 23, $700.5 FY 24;

(i) Army $185.1 billion FY 23, $185.5 billion FY 24;

(ii) Navy $243 billion FY 23, $255.8 billion FY 24;

(iii) Air Force $246.8 billion FY 23, $259.2 billion FY 24.

(C) Total defense-wide congressional budget request, in billions: $776.6 FY 22, $799.9 FY 23, $823.9 FY 24;

(D) Defense Department Undistributed Offsetting Receipts: $156.5 FY 22, $125 FY 23, $123.4 FY 24;

(b) Total undistributed offsetting receipts, in billions: $329.6 FY 22, $302.7 FY 23, $305 FY 24.

Sec. 4,100 Student Loans

(a) There is a material weakness in effective internal control over Education Department (ED) financial reporting that has been magnified by the inconsistent framework underlying the change in accounting software between FY 20 and FY 21 budgets. It is mathematically necessary to perfect the ED Budget Summary ledger, by excluding student loan revenues and receipts, other than for administrative purposes, pursuant to the Federal Credit Reform Act of 1990 under 2USC§661a(5)(A)(C).

(1) The TEACH Grants category must delete everything but line 1 loan subsidies.

(2) Federal Direct Student Loans category lines 2-7 must be deleted, and so should line 8 when that insignificant program is terminated.

(3) General Funds Receipts attempt at tabulation should be entirely deleted.

(4) For the short-term record, Federal Family Education Loans Program Account (HEA IV-B) to be terminated FY 22 can be limited to the final Total, new loan subsidies and net reestimate (non-add) row. Health Education Assistance Loans Liquidating Account, College Housing and Academic Facilities Loans Liquidating Account, Higher Education Facilities Loans Liquidating Account, College Housing Loans Liquidating Account revenues and advance appropriations should be clearly marked non-add. It would be wise to audit outlays by the addition of Elementary and Secondary Education, Higher Education and Administration subtotals to ensure addition is accurate.

(b) With a true baseline of original outlays of $94.6 billion FY 21, the President's fantabulous legislative proposals increasing the budget to only $102.8 billion FY 2022 must be preliminarily rejected in response to the accounting revelation that his proposals actually cost $175.5 billion FY 22. In review, to enforce 3 percent inflation for ED programs, by major spending category - FY 22 Elementary and Secondary Education is estimated to receive $41.9 billion in original outlays, including a $1.3 billion FY 22 supplement, 42 percent of total, Higher Education $54.1 billion, 55 percent of total, Administration $3.3 billion, 3 percent of total, with the $500 million rescission, -0.5 percent of total, that may not add due to rounding, sustains total FY 22 ED budget request of $98.9 billion FY 22, $101.8 billion FY 23 and $104.9 billion FY 24.

(c) Federal Student Aid (FSA) must clearly and concisely account for total receipts and outlays of the federal student loan program and consequential costs and benefits to the General Fund balance, wherefrom student loans traditionally borrows from, because federal student loans are a too insolvent, and violent rampage shooter, when infringed upon by any Attorney General, of an accountant, for Congress to merely guarantee bank loans, pursuant to Art. 22 (h,i) of the Recommendations on the Status of Higher Education Teaching Personnel.

(1) Buried in nearly $1.6 trillion dollars of outstanding student loan debt, is an estimate of annual spending on student loans, however the *Annual Report on Federal Student Aid* does not produce either a credible estimate of either their revenues or the extent of their borrowing from the General Fund. Student loans usually pay back what little money they borrow from the federal government, when not under the influence of the unlawful repayment pause, that redefined poverty of spirit, bankrupting the General Fund twice, failing to enforce no collection under 150 percent of the poverty line 20USC§1085(o) and negotiate, on a rational and lawful basis regarding partial economic hardship by recalculating payments at a rate of 15 percent of the amount by which the borrower's income exceeds 150 percent of the poverty line 20USC§1098e(3)(B).

(2) To make a good faith effort to redress, ultra-violent rampage shootings incidental to Attorney General infringement of student loan program, before making any demands against the public stock of the United States, the *Annual Report on Federal Student Aid* must clearly, concisely and exactly report on an annual basis for the calculation of the General Fund balance regarding (A) outlays for student loans, (B) total receipts for student loans, from all debt collection sources, regardless of whether or not

the money is utilized by states or student loan corporations to pay for student loans, that contribute to the total amount of outlays for student loans, and is not returned to the General Fund, or had previously been stolen to pay for grants, or other expenses, or persons, or by the Attorney General and (C) the annual amount of borrowing from, and repayment of the General Fund, justified by the usual method of subtracting outlays from revenues to calculate surplus or deficit.

Sec. 4,200 Housing and Urban Development

(a) Marcia L. Fudge, from Ohio, is the Secretary of Housing and Urban Development. She is corrupted by Sen. Sherrod Brown (D-OH), Chairman of the Senate Committee on Banking, Housing and Urban Affairs. The HUD budget was much improved, over her predecessor, insofar that the arbitrary method of calculation of total outlays resulted in net economic growth until unresolved overestimates in FY 23 lead to decline FY 24. To normalize outlay spending growth Community Development Fund funding is growing far more than 3 percent annually and must be checked by continuing resolution.

(1) The FY 2024 President's Budget decadently requests over $100 billion in mandatory funding over 10 years for programs at HUD as well as tax credits to provide affordable housing, that do not pass. Five or ten year plan is not a generally accepted accounting practice (GAAP) by the annual Audit Standard No. 6 Evaluating Consistency of Financial Statement by the Public Company Accounting Oversight Board, and must amortized on a annual basis to normalize inflation, if such an error passes. This is at least the second attempt by the Biden Administration, as falsely represented via Sherrod Brown, after the moot Bipartisan Infrastructure Bill of 2022, to confuse and distort the budget with fraudulent infrastructure related capital, to either extort more than three extra zeroes of money, after denying certain affordable, multi-million dollar public housing projects, or more typically, trying to justify denial of certain projects, by presenting a losing proposal to pay for all projects on a statistical basis, although statistics are particularly compromised this election fraud, with the off chance they might make off with the federal budget destroying quantity of loot. This is a personal affront to federal liability for asbestos abatement at the St. Elizabeth's Hospital complex, the biggest blight in Washington DC, as well asbestos abatement at the Army and Navy General Hospital in Hot Springs National Park in Arkansas. This is certainly how public housing projects are fleeced across the nation, ignored, denied and then used collectively to make demands against the public stock of the United States, for ridiculous amount of fraudulent capital, ostensibly from the fraudulent tax overestimates since 2020, to ostensibly pay for the entire national housing statistic, rather than affordable and necessary projects that are proposed by real people, and paid on an annual basis with federal outlays. The President's proposals must be denied to protect the federal budget against insolvency and unaccountability, and public against the terrorism consequential to such excesses. To precent these robbery attempts, the Presidential approval bypass of infrastructure projects must be avoided, and prospectuses must be submitted to the

(2) HUD outlay reporting is primarily in error to subtract mandatory outlays from discretionary outlays in their overview table. Secondarily, HU must make some minor changes to perfect the exhaustive addition ledger of the Budget Authority, Outlay, Limit table. OMB cannot merely plug the HUD discretionary budget request into the Historical Tables, as reported.

(A) The one time HUD Secretary Shaun Donovan conducted a special study to simply determine HUD outlays, he was promoted from HUD Secretary to OMB Director; however, after he left office, the only year for which there was ever agreement between HUD and OMB was revised, with some justification leaving a permanent disagreement between projection, resolution and record.

(B) As a rule of outlaw outlay recorder, OMB never exactly agrees with any agency congressional budget requests. As the longest ledgers in the Cabinet, HUD is obligated to accurately add up their discretionary, mandatory and loan program request, for the leisure of OMB Outlay by Agency table.

(C) The small fraction of HUD revenue based mandatory outlays that are reported, do not increase or decrease the amount of discretionary outlays paid for by the Treasury for congressionally authorized HUD discretionary spending programs. It is an error, wrongly emphasized by HUD Secretary Ben Carson, to impute that mandatory revenues reduce costs to taxpayer, as calculated in the fraudulent overview, when mandatory offsetting receipts, in fact add to the wildly underestimated HUD budget authority, that fails to report rental income.

(D) HUD guaranteed home loan programs are issued by lending banks, guaranteed with HUD discretionary outlays and insured against economic disaster by Federal Reserve bond purchases in excess of the needs of the federal deficit over the 3 percent of GDP limit. Loan limits on HUD guaranteed loans are accounted for in [brackets] to be excluded from federal outlays because these loan outlays and revenues are born by private lending banks. Outlays for loan guarantees and administration are accounted for as discretionary outlays in the HUD budget request pursuant to the Federal Credit Reform Act of 1990 2USC§661c(a)(g). Transfers are also excluded in brackets from discretionary outlays, and contribute to budget authority.

(b) To perfect the Budget Authority, Outlay and Limit ledger, all offsetting receipts other than Manufactured Home Fees must be excluded from the discretionary outlay total. To account for this, Manufacture Home Fees row must be moved, from Offsetting Receipts subtracted from Gross Budget Authority, to just below the Gross Federal Outlay Subtotal, to be subtracted to produce (Net) Outlays Gross – the number to be entered as Discretionary Outlays, in the overview table and OMB Outlay by Agency Table.

(1) Manufactured Home Fees are the only row of Offsetting Receipt that actually reduces Gross Federal Outlays to produce Net Outlays Gross. Special receipts and subsidies marked with (parenthesis) may also subtract from the outlay, in the year they occur.

(2) Offsetting Receipts are unnecessarily subtracted from Gross Budget Authority to produce Net Discretionary Budget Authority. Net Discretionary Budget Authority, can then be used to count total intra-HUD budgetary transfers, by subtracting (Net) Outlays Gross from the slightly higher figure in the Net Discretionary Budget Authority row. This accuracy check of Budget Authority by receipt or intra-budgetary source, is moot, and must not be confused with the salient figure of original federal outlays billed to taxpayers, tabulated in the OMB Outlay by Agency table (as revised to eliminate intentional overestimation framework, to ensure the Treasury a balance available, that makes exact numbers and intra-budgetary source moot).

(3) To openly and honestly account for all HUD budget authority, it is proposed that total HUD rental receipts, perhaps by public housing program, be added to Gross Budget Authority, rather than subtracted like offsetting receipts, to produce a more complete estimate of HUD congressional budget authority, to produce a Net Budget Authority total row, in addition to Net Discretionary Budget Authority row. To continue to produce the little understood accuracy check of offsetting receipts and Net Discretionary Budget Authority. The Gross Budget Authority row would have to be cited twice; once for subtracting offsetting receipts to produce Net Discretionary Budget Authority, and once for

adding rental receipts to produce total Congressional Budget Authority. Subtraction would cease to be a bad habit misinforming the public of the savings produced by receipts due to arbitrary methods of accounting.

Sec. 5,000 Deficit

(a) The surplus or deficit is calculated by subtracting total outlays from total receipts. A positive result indicates a surplus, a negative a deficit. The federal government usually runs on a deficit, with some famous exceptions, such as when Andrew Jackson paid off the federal debt in 1835 and more recently when Bill Clinton turned a federal budget surplus 1998-2000. Only the on-budget deficit is relevant.

(1) total on-budget revenues, in billions: $3,209 FY 22, $3,241 FY 23, $3,374 FY 24;

(2) total on-budget outlays, in billions: $3,838 FY 22, $3,801 FY 23, $3,942 FY 24;

(3) on-budget deficit, in billions: -$629 FY 22, -$560 FY 23, -$568 FY 24.

(A) actual GDP, in billions: $23,827 in 2022, $24,303 in 2023; $24,789 in 2024;

(B) actual deficit as a percent of actual GDP: 2.6 percent FY 22, 2.3 percent FY 23, 2.3 percent FY 24.

(b) The lesson from the Great Recession is that deficits in excess of 3 percent of GDP incur catastrophic withdrawal from the stock and crypto exchanges, if sold to the public. The Treasury is therefore liable for purchasing deficits in excess of 3 percent of GDP, to spare the federal government, the revenue depressing consequences of a bear market, unless the General Fund balance is bankrupt. Equitable distribution of bond buybacks to the stock and crypto exchanges, to green the market, and protect capital, are the only subsidy every known to generate enough economic growth, to produce enough tax revenues, to make it a good investment for the federal government.

(1) As of FY 22 the federal government no longer truly exhibits a deficit in excess of three percent of GDP, although borrowing remains high to sustain the General Fund balance into FY 24. Purchasing deficits in excess of 3 percent of GDP is only a fond memory. After FY 24, OMB will need to more accurately frame and source, estimates of outlays and revenues, to produce a lower and more exact estimate of the deficit. The United States Government would be protected against shut-down or default, due to unavailability of balance, by producing an OMB General Fund Debt Surplus "Balance Table", to deposit debt sold in excess of the actual deficit, as needed.

Sec. 6,000 Debt

(a) Public Debt is best accounted for as Federal Debt Held at the End of Year in OMB Historical Table 7.1. Bureau of Fiscal Service publications seem to underestimate debt sold, probably due to the diversity of Treasury securities. OMB is currently the official source of federal debt statistics. However, there is no effort to describe the retirement of debt that has been repaid, and the debt ceiling is moot 31USC§3101. OMB overestimates future debt accumulation, far in excess of the contrived deficit overestimate.

(1) Total Federal Debt at the End of Year is described, in billions:

(A) Gross Federal Debt: $30,839 FY 22, $32,693 FY 23, $34,808 FY 24;

(B) Less: Held by Federal Government Accounts: $6,586 FY 22, $6,783 FY 23, $27,783 FY 24;

(C) Equals, the Total of the Federal Reserve System and Other, Federal Debt Sold to the Public: $24,252 FY 22, $25,910 FY 23, $27,783 FY 24;

(D) Federal Reserve System: $5,635 FY 22, n/a

Plus (E) Other, Federal Debt Sold to the Public: $18,617 FY 22, n/a

(2) OMB will have to revise overestimates of future annual accumulation of gross federal debt, far in excess of even their gross deficit overestimates, in billions: $2,453 FY 22, $1,854 FY 23, $2,115 FY 24

(A) The on-budget deficit overestimates in OMB Historical Table 1.1, that are currently sold to federal agencies and the public are, in billions: -$1,361 FY 22, -$1,555 FY 23, -$1,739 FY 24.

(i) actual GDP, in billions: $23,827 in 2022, $24,303 in 2023; $24,789 in 2024;

(ii) Although the actual deficit is comfortably less than 3 percent of GDP, federal debt sales, predicated on contrived federal spending overestimates, continue to exceed three percent of GDP: 5.7 percent FY 22, 6.4 percent FY 23.

(iii) The difference between debt held by federal government agencies and the prior year balance equals the amount of debt purchased annually by federal government agencies. The burden of selling debt to the public is eliminated when it is purchased by Federal Government Agencies. Federal government accounts purchased debt, in billions: $483 FY 22, $197 FY 23, $242 FY 24.

(b) The Treasury and OMB must begin to account for both outstanding debt and annual Treasury security sales, rather than the strange historical accumulation, they may continue to produce in conjunction with an accurate account of outstanding debt and annual Treasury security sales. The concept of the retirement of public debt briefly graced the public debt limit ceiling statute, before it vanished, totally discrediting debt ceiling standoffs 31USC§3101. Congress is advised to amend that statute to recognize both outstanding debt and annual debt sales.

(1) Public debt statistics are judged on the basis of outstanding debt, as a percentage of GDP, both of which statistics are currently, misleadingly, overestimated. Knowing the amount of outstanding public debt would help negotiate the exact amount of Treasury Interest Payments to request. According to wildly inaccurate OMB debt statistics Gross Federal Debt was 123.4 percent of GDP, when significant Other Debt Held by the Public was 74.5 percent, in 2022. Without retiring repaid debt to know how much outstanding debt remains, debt as a percentage of GDP has little meaning, because it can be assumed that outstanding federal debt is considerably less than the 100 percent of GDP, that is considered critical mass.

Sec. 10,000 General Fund Balance

(a) After "losing their balance" twice, in 2021 and 2023, the Congressional Budget Office (CBO), OMB and Treasury must begin to publicly account for the General Fund balance, to ensure there is theoretically a balance available, to make payments, at least on an annual basis, pursuant to the Anti-deficiency Act of 1982 31USC§1502.

(1) Provided, the federal government operates on a deficit, contributions to the General Fund balance may be made annually with a debt surplus, as needed. A debt surplus is generated by selling more public debt than actual deficit.

(b) After declaring bankruptcy in September 2021, at the beginning of fiscal year 2022, it was determined that the US Treasury had a balance of $1,923 billion remaining from COVID relief.

(1) After paying (i) $162 billion to purchase federal debt sold to the public in excess of 3 percent of GDP, (ii) $200 billion for the 2020 payroll tax overestimate, (iii) $20 billion for the semiconductor conflict of interest, (iv) $125 billion student loan repayment pause, (v) the balance was $1,416 billion at the end of fiscal year 2022.

(2) Taking into consideration revenues from (i) $955 billion Treasury Fund contribution, from deficit overestimates, (ii) $11 billion interest income from the Treasury market insurance purchases, (iv) other revenues (non), (v) $1,008 billion year end balance balance, the beginning balance was $2,424 billion FY 23.

(A) After paying (i) $629 billion market insurance, (ii) $30 billion semiconductor loan, (ii) $75 billion student loan repayment pause, the balance should be about $1,690 billion at year end FY 23.

(B) Raising the debt ceiling in Sec. 401 of the Fiscal Responsibility Act enables OMB to recognize there is a $535 billion balance available FY 23 as Federal Debt Held by the Federal Reserve System, that would be repaid $535 billion FY 24, reducing both Gross Federal Debt and Debt Held by the Federal Reserve System. The Federal Reserve would receive interest payments on the deal to satisfy their deferred assets so that they could resume remittances to the Treasury. To conclude the deal, Treasury Interest Payments would continue paying a 2 percent annual rate of interest to reduce Debt Held by the Federal Reserve and consequently Gross Federal Debt. The General Fund has the money, it has accidentally "lost their uncollected back tax overestimates twice", and in these circumstances, in the absence of a candid discussion regarding federal Treasury balance, a pretend loan for $535 billion FY 23, from $1,240 billion General Balance, to secure $535 billion General Fund balance available FY 23 and another $535 billion FY 24, against thievery of the unfortunately secretive General Fund balance, and >$1,070 billion bill for revenue overestimates, already taken into consideration in the revised revenues estimates, underlying actual deficit estimates, that calls for implementation of the Treasury Tax and Loan Program 31CFR§203.2.

(C) With a beginning balance of $1,712 billion FY 24, taking into consideration (i) $22 billion interest income, (ii) $1,690 billion FY 23 year end balance, beginning in FY 2024, OMB deficit overestimates must be overruled by the actual deficit, to completely eliminate the need for market insurance purchases. Having abolished the semiconductor loan, and student loan repayment pause, and preventing Congress and the President from engaging in further demands against the public stock of the United States, it should now be possible to sustain the balance, used only for +/- $10 billion lawful student lending, in perpetuity, without the need for any further debt surplus contributions from OMB deficit and debt overestimates.

(c) It is estimated that there is about a 20 percent margin of error overestimating General Fund Balance, entirely due to ambiguity regarding the beginning balance remaining after COVID relief in FY 22, that could be as low as $1,500 billion in the beginning of FY 2024. This is plenty. $535 billion dollars is more than enough to ensure there is a balance available to pay the revenue and debt sale covered costs of the regular budget and net zero student loan federal borrowing costs. Irregular expenses and demands against the public stock of the United States must be prohibited because they are never right.

(1) CBO, OMB and the Treasury must learn to account for the existence of the General Fund balance without lending any more credence to Presidential deficit and debt sale overestimates beginning FY 24. It is unlawful and must be prohibited, for political standoffs to injure the federal government with unjustified threats of government shutdown or debt default, because they haven't done the extra homework, correcting the errors, mostly greed motivated overestimation, on the part of both revenues and outlays, and calculating the currently secret General Fund balance.

(2) To prevent any further loss of balance, the United States must begin to account for the General Fund balance. OMB, CBO and Treasury must declare the exact annual beginning and ending balance, of the General Fund, taking into consideration (i) interest income and amount of +/- $1 trillion market insurance portfolio of federal debt purchases in excess of three percent of GDP FY 22-FY 23 by the General Fund and the (ii) obligation to, and revenues from, currently unaccountable student lending, that should strive to be less than the modest, +/- $22 billion FY 24, amount of aforementioned General Fund interest revenues, all at a fixed 2 percent annual rate of interest.

(d) For posterity, the rows of the annual balance columns now looks like, in billions:

(1) Debt Surplus Treasury Balance Contribution Worksheet;

(1a) Debt sold to Public Annually equals Deficit (Over)estimate: $1,360 FY 22, $1,555 FY 23, $568 FY 24;

(1b) Minus, actual: $629 FY 22, $560 FY 23, $568 FY 24;

(1c) Equals, Debt Surplus Treasury Balance Contribution: $731 FY 22, $995 FY 23, $0 FY 24.

(2) Treasury Market Insurance Purchase Worksheet;

(2a) GDP: $23,827 FY 22, $24,305 FY 23, $24,791 FY 24;

(2b) Total Gross Federal Debt Sold Annually, equals Deficit or Debt (over) estimate: $1,360 FY 22, $1,555 FY 23, $568 FY 24;

(2c) Minus, 3 percent of GDP: $715 FY 22, $729 FY 23, $744 FY 24;

(2c) Minus, Minus, Debt Purchased by Federal Government Agencies, including Federal Reserve: $483 FY 22, $197 FY 23, $242 FY 24;

(2d) Equals, General Fund Market Insurance Purchases: $162 FY 22, $629 FY 23, n/a FY 24.

(3) General Fund Balance Revenue worksheet;

(3a) Debt surplus Balance Contribution: $731 FY 22, $995 FY 23, $0 FY 24;

(3b) Plus, Interest Income: $0 FY 22, $11 FY 23, $22 FY 24;

(3c) Plus, Other Income: $36 payroll tax counterfeit partial reimbursement: FY 22, $0 FY 23, $0 FY 24;

(3d) Equals: $767 FY 22, $1,006 FY 23, $22 FY 24.

(4) Balance Worksheet;

(4a) Beginning Balance, calculated end of year balance plus estimated revenues for the current year: $1,923 FY 22, $2,424 FY 23, $1,712 FY 24;

(4b) Minus, Market Insurance Payments: $162 FY 22, $629 FY 23, $0 FY 24;

(4c) Minus, Semiconductor loans: $20 FY 22, $30 FY 23, $0 FY 24;

(4d) Minus, Student loans: $125 FY 22, $75 FY 23, $10 FY 24;

(4e) Minus, Counterfeit, other than General Fund that has difficulty paying itself: $200 FY 22, $0 FY 23, $0 FY 24;

(4f) Equals, Ending Balance: $1,416 FY 22, $1,690 FY 23, $1,702 FY 24.