

<sup>1004</sup>(...continued)

(B) assuming that expiring provisions of law providing revenues and spending authority as defined in section 401(c)(2) of the Congressional Budget Act of 1974 do expire, except that excise taxes dedicated to a trust fund, and agricultural price support programs administered through the Commodity Credit Corporation are extended at current rates, contract authority for transportation trust funds is extended at current levels, and that authority to provide insurance through the Federal Housing Administration Fund is continued;

(C) in the case of all accounts to which subparagraph (A) does not apply —

(i) assuming for an account (except as provided by clause (ii)), appropriations at the level specified in enacted annual appropriations or continuing appropriations enacted for the entire fiscal year, and in addition, estimates of appropriations to cover the costs of Federal pay adjustments as set forth in subparagraph (D)(ii) (unless funding for such pay adjustments are provided for in such measure as explained in the joint explanatory statement of managers accompanying such appropriations);

(ii) assuming, if no annual appropriations or continuing appropriations for the entire fiscal year have been enacted for an account, subject to subparagraph (D)(iii), appropriations at the level provided for the previous fiscal year,

(I) adjusted to reflect the full 12-month costs (without absorption) of the pay adjustment that occurred in such fiscal year,

(II) inflated as specified in subparagraph (D)(i), and

(III) increased to cover the increased costs to agencies of personnel benefits (other than pay) required by law;

(D)(i) as required by subparagraph (C)(ii)(II), assuming that the inflator shall equal —

(I) in the case of fiscal year 1988 —

(aa) for personnel costs, the rate of Federal  
(continued...)