

BALANCES OF BUDGET AUTHORITY

Budget Review and Concepts Division
Budget Concepts Branch

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GENERAL NOTES

- All years in the tables are fiscal years.
- Because of rounding, the detailed amounts in tables and charts may not add to the totals.
- Data for the off-budget Postal Service Fund (a Federal fund) and the two off-budget social security trust funds (Federal Old-Age and Survivors Insurance (OASI) and Federal Disability Insurance (DI)) are included in this report.

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BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 1997

Government agencies are permitted to enter into obligations that result in immediate or future outlays only when they have been granted authority to do so by law. This authority is recorded as budget authority in the year that it first becomes available. Not all budget authority enacted for a fiscal year results in obligations and outlays in the same year.

This analysis presents information on the unexpended balances of budget authority for the end of fiscal years 1995, 1996, and 1997 as shown in the FY 1997 Budget. Unexpended balances of budget authority are the sum of obligated and unobligated balances for both Federal and trust funds.

- **Unobligated balances** are the amounts of budget authority that have not yet been obligated.
- **Obligated balances** are the amounts of obligations already incurred (e.g., contracts signed) for which payment has not yet been made but for which payments can still be made.

Unobligated balances of budget authority (appropriations, contract authority, and authority to borrow) are carried forward from one year to the next only when authority to incur obligations in a succeeding period is specifically provided in law. Amounts that are obligated are carried as obligated balances until the obligations are paid or the authority is canceled.

In the aggregate, unexpended balances are the result of a lag between the time budget authority becomes available (e.g., when an appropriation is enacted) and the actual outlay of funds, which usually occurs when Treasury issues a check or electronically transfers the funds.

For most Government accounts, the interval between enactment of appropriations, the obligation of funds, and the related outlays is relatively short. For annual accounts, appropriations are made available for only one year and any unobligated amounts expire at the end of that fiscal year. However, the obligated, but not yet paid, portions of those annual appropriations are carried forward for five fiscal years after which the balances are permanently canceled.

In some cases, the Congress enacts appropriations or other forms of budget authority for a specified number of years (multiple-year authority) or until the objectives of the program have been achieved (no-year authority). It is in these instances that unobligated balances earmarked for specific programs are carried until obligations are made.

When the budget authority of multi-year funds expire, the obligated, but not yet paid, portions are carried forward for five fiscal years after which the balances are permanently canceled. No-year authority may be canceled by the head of the agency or the President if the purposes for which the funds were provided have been carried out and there has been no disbursement from the authority for two fiscal years.

The following charts and tables provide summary as well as detailed information on the unexpended balances on an authorization basis. Data are presented by agency, by program, and by fund. In addition, there are tables that:

- provide a bridge from balances on an authorization basis to cash balances for both Federal and trust funds;
- present the deficit effect of certain payments and adjustments to old balances (expired accounts); and
- present the balances in credit reform financing accounts.

In addition, for the first time, this report includes Federal fund and trust fund unavailable collections, Tables 6 (page 50) and 11 (page 57), respectively. Special or trust funds that have unappropriated receipts or receipts which are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations in the past year (PY), current year (CY), or budget year (BY), will show these amounts as unavailable collections. Similarly, unavailable collections will also be shown in accounts that have offsetting collections which are unavailable for obligation because of limitations on obligations in the PY, CY, or BY.

TOTAL FEDERAL AND TRUST FUND UNEXPENDED BALANCES

Federal funds are the amounts collected and made available for the purposes of the Federal Government and not specified in law as being held in trust.

Trust funds are specifically designated by trust agreement or statute for specific purposes and/or programs. These monies are not available for the general purposes of the Government. Examples of trust funds include the highway, social security, and unemployment trust funds.

Federal funds are further classified as general, special, public enterprise revolving, intragovernmental revolving, and management funds. Trust funds are further classified as regular (non-revolving) trust funds and trust revolving funds. A more detailed and technical explanation of the various funds is included in a document available from the Government Printing Office entitled, "Budget System and Concepts of the United States Government."

Chart 1 (on page 4) presents "Total Unexpended Balances for FY 1997". As the chart illustrates, obligated balances make up 73.6 percent of the unexpended balances.

Table 1 (on page 5) and Table 2 (on page 6) are summary tables showing total unexpended balances and total unexpended balances by agency for fiscal years 1995, 1996, and 1997.

Federal fund obligated and unobligated balances and unavailable collections are shown in Tables 3 through 6. Tables 7 through 11 present the same information for *trust* funds.

FY 1997 UNEXPENDED BALANCES
Total - \$1,006,041 million

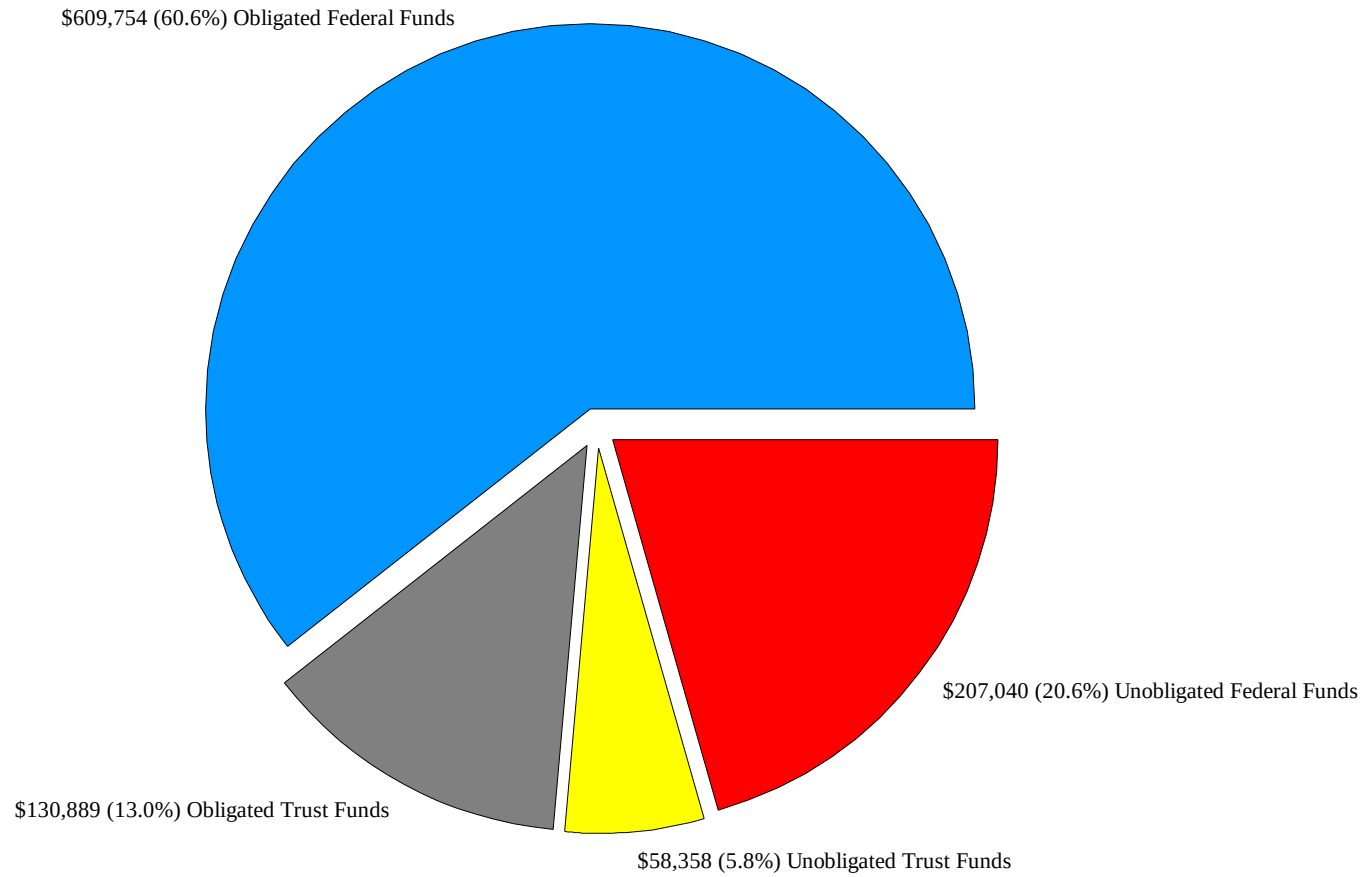


Chart 1

TABLE 1

SUMMARY OF UNEXPENDED BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Federal funds:			
Obligated balances.....	636,419	621,827	609,754
Unobligated balances.....	226,986	206,342	207,040
Total Federal fund unexpended balances.....	<u>863,405</u>	<u>828,169</u>	<u>816,794</u>
Trust funds:			
Obligated balances.....	130,876	131,227	130,889
Unobligated balances.....	54,298	53,250	58,358
Total trust fund unexpended balances.....	<u>185,174</u>	<u>184,477</u>	<u>189,247</u>
Total Federal and trust funds:			
Obligated balances.....	767,295	753,054	740,643
Unobligated balances.....	281,284	259,592	265,398
Total unexpended balances.....	<u>1,048,579</u>	<u>1,012,646</u>	<u>1,006,041</u>

TABLE 2

TOTAL UNEXPENDED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Start 1995 obli- gated	1995 unobli- gated	End 1995 obli- gated	1995 unobli- gated	End 1996 obli- gated	1996 unobli- gated	End 1997 obli- gated	1997 unobli- gated
Legislative Branch	999	1,220	1,052	1,203	1,002	1,094	1,014	1,011
Judicial Branch	327	452	314	558	371	351	345	390
Executive Office of the President	48	18	36	13	41	4	37	4
Funds Appropriated to the President	67,168	31,557	66,682	35,770	65,086	34,751	62,826	34,736
Department of Agriculture	30,040	4,558	40,186	3,509	36,897	2,997	37,407	2,277
Department of Commerce	2,728	1,004	3,533	800	4,069	200	4,288	208
Department of Defense--Military	197,039	41,588	193,934	30,383	171,688	32,882	168,200	31,458
Department of Education	23,619	4,082	23,982	4,430	26,095	2,237	26,569	2,328
Department of Energy	11,415	4,491	10,094	3,152	10,667	2,123	11,314	1,057
Department of Health and Human Services	55,496	14,892	54,660	13,858	56,784	1,459	58,760	344
Department of Housing and Urban Development	187,645	35,214	174,749	27,069	171,296	21,682	158,176	24,137
Department of the Interior	3,304	3,860	3,346	3,823	3,505	3,523	3,652	3,486
Department of Justice	4,244	2,103	5,928	2,497	9,061	1,771	10,829	1,669
Department of Labor	5,078	7,578	4,630	8,020	4,154	8,913	4,083	10,366
Department of State	1,370	877	1,370	767	1,513	311	1,669	127
Department of Transportation	47,729	19,856	49,406	16,883	49,361	13,996	48,916	17,896
Department of the Treasury	20,665	19,753	22,790	22,660	23,066	24,414	23,310	26,760
Department of Veterans Affairs	5,229	15,575	5,252	15,607	6,779	14,976	6,722	14,537
Department of Defense Civil Agencies	4,316	1,832	3,847	2,041	3,910	1,480	3,814	1,268
Environmental Protection Agency	10,482	2,155	10,829	1,102	12,052	15	12,401	13
General Services Administration	4,880	3,880	5,388	3,333	7,403	1,167	7,477	906
National Aeronautics and Space Administration	5,800	1,893	6,711	1,275	6,735	711	6,874	679
Office of Personnel Management	7,378	21,910	7,001	23,547	7,358	24,382	7,638	25,462
Small Business Administration	973	1,421	966	945	744	922	799	980
Social Security Administration	33,358	1,285	31,181	2,416	31,847	1,655	33,233	---
Other Independent Agencies	37,883	47,439	39,428	55,623	41,682	61,249	40,525	61,487
Allowances	---	---	---	---	-112	327	-235	1,812
TOTAL.....	769,213	290,493	767,295	281,284	753,054	259,592	740,643	265,398
MEMORANDUM								
Federal funds.....	634,594	235,822	636,419	226,986	621,827	206,342	609,754	207,040
Trust funds.....	134,619	54,671	130,876	54,298	131,227	53,250	130,889	58,358

FEDERAL FUNDS

FEDERAL FUND BALANCES

Tables 3 and 4 (on pages 9 and 10) present Federal fund obligated and unobligated balances by agency, for fiscal years 1995, 1996, and 1997.

Federal fund unobligated balances are carried forward from one fiscal year to the next when the Congress enacts appropriations or other forms of budget authority for a specific program for a specified number of fiscal years (multi-year authority) or until the objectives of the program have been achieved (no-year authority). These balances can be classified by program categories that indicate the reasons for such balances and their intended use. These categories are:

- Balances representing "**critical reserves**" to carry out credit liquidating programs, international monetary programs, and insurance programs.
- Balances consisting of "**capital**" for most major construction and procurement projects and other revolving funds.
- Balances earmarked for "**other programs**" such as subsidized housing, advance appropriation and forward funded programs, research and development, and other miscellaneous programs.

The balances for an account may fit the criteria of more than one category; however, for the purposes of these tables, the total amount pertaining to each account is placed in the category that best matches the predominant characteristic of the balances involved. A more detailed description of the nature of these balances follows.

TABLE 3

FEDERAL FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch	1,048	996	1,006
Judicial Branch	314	370	344
Executive Office of the President	36	41	37
Funds Appropriated to the President	42,426	41,929	41,097
Department of Agriculture	40,121	36,825	37,328
Department of Commerce	3,533	4,069	4,268
Department of Defense--Military	193,204	170,940	167,414
Department of Education	23,982	26,095	26,569
Department of Energy	10,076	10,649	11,296
Department of Health and Human Services	34,849	36,573	38,717
Department of Housing and Urban Development	174,749	171,296	158,176
Department of the Interior	3,131	3,278	3,414
Department of Justice	5,913	9,060	10,828
Department of Labor	4,541	4,060	3,903
Department of State	1,367	1,509	1,665
Department of Transportation	8,187	8,475	8,674
Department of the Treasury	22,554	22,841	23,096
Department of Veterans Affairs	3,975	5,460	5,334
Department of Defense Civil Agencies	1,384	1,392	1,250
Environmental Protection Agency	8,219	9,041	9,369
General Services Administration	5,388	7,403	7,477
National Aeronautics and Space Administration	6,711	6,735	6,874
Office of Personnel Management	198	433	566
Small Business Administration	966	744	799
Social Security Administration	450	473	445
Other Independent Agencies	39,097	41,252	40,043
Allowances	---	-112	-235
TOTAL.....	636,419	621,827	609,754

TABLE 4

FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch	1,137	1,020	932
Judicial Branch	268	15	14
Executive Office of the President	13	4	4
Funds Appropriated to the President	35,763	34,747	34,733
Department of Agriculture	3,023	2,534	1,833
Department of Commerce	799	199	207
Department of Defense--Military	30,217	32,596	31,166
Department of Education	4,430	2,237	2,328
Department of Energy	3,151	2,122	1,056
Department of Health and Human Services	13,816	1,417	302
Department of Housing and Urban Development	27,069	21,682	24,137
Department of the Interior	1,921	1,622	1,550
Department of Justice	2,422	1,707	1,597
Department of Labor	7,946	8,832	10,278
Department of State	649	214	51
Department of Transportation	2,305	1,152	1,089
Department of the Treasury	22,632	24,385	26,731
Department of Veterans Affairs	3,008	2,522	2,299
Department of Defense Civil Agencies	1,665	1,084	777
Environmental Protection Agency	609	15	13
General Services Administration	3,333	1,167	906
National Aeronautics and Space Administration	1,258	694	662
Office of Personnel Management	1,078	915	792
Small Business Administration	945	922	980
Social Security Administration	2,416	1,576	---
Other Independent Agencies	55,113	60,635	60,791
Allowances	---	327	1,812
TOTAL.....	226,986	206,342	207,040

I. CRITICAL RESERVES: The following balances were classified as critical reserves:

CREDIT LIQUIDATING ACCOUNTS -- Pursuant to the Federal Credit Reform Act of 1990, the cash flows associated with pre-1992 direct loan obligations and loan guarantee commitments are reported on a cash basis in *liquidating* accounts. The balances in direct loan liquidating accounts result from the repayments of principal and interest on the pre-1992 loans and are available solely to redeem agency borrowings from the Treasury or Federal Financing Bank. The balances in loan guarantee liquidating accounts are reserves needed to pay claims whenever there is a default on a loan that was guaranteed before the end of fiscal year 1991.

INTERNATIONAL MONETARY PROGRAMS -- These reserves are used to automatically fund U.S. balance of payment financing needs and for intervening in the foreign exchange market on behalf of the U.S. dollar.

The unobligated balances in the U.S. Quota accounts represent amounts that have left the Treasury (i.e., the U.S. share of its quota to the International Monetary Fund (IMF)) in return for international monetary reserves denominated in Special Drawing Rights (SDRs) from the IMF. These reserves are held at the IMF and are denominated in SDRs. This is somewhat akin to moving balances from one checking account to another, both of which are owned by the U.S.

Other SDR denominated assets appear as unobligated balances in the Exchange Stabilization Fund (ESF). These SDRs are used in the same manner as dollar assets and foreign currency assets in the ESF. The Secretary of Treasury is authorized to use the ESF to intervene in the foreign exchange market on behalf of the U.S. dollar. The principal sources of the ESF's income have been profits on foreign exchange transactions, interest on foreign exchange swap transactions, and interest on investments held by the fund. The estimated balances in the ESF are subject to considerable variances, as the amount and composition of assets and the interest rate earned on investments can change dramatically.

INSURANCE PROGRAMS -- The Federal Government provides insurance in certain areas, notably deposit insurance and pension guarantees. For these kinds of programs, appropriations and other budget authority provide for contingency backup, reserves, and debt redemption. The unobligated balances are carried forward to the extent such authority is not used.

II. CAPITAL: The following balances were classified as consisting of “capital” for major procurement and construction projects, and for revolving funds other than those classified as “critical reserves”:

PROCUREMENT AND CONSTRUCTION PROGRAMS -- Budget authority for most major procurement and construction projects covers the entire cost estimated when the projects are initiated, even though work will take place and outlays will be made over a period extending beyond the year for which the budget authority is enacted. (There are some exceptions to this requirement, notably for water resource programs.) For these programs, the unobligated balances are needed to complete the project or program. Also, these balances reflect the long lead times required for such procurement. Real property programs in this category involve direct Federal Government land acquisition and improvement, and construction of facilities, which become capital assets.

OTHER REVOLVING FUNDS -- There are other revolving fund balances that do not meet the criteria established for the other categories that are maintained as working capital to keep the fund revolving. These funds provide goods and services to other Federal Government accounts or to the public.

III. OTHER PROGRAMS: The following balances were classified as subcategories of “other programs”:

SUBSIDIZED HOUSING PROGRAMS -- Budget authority for large portions of the subsidized housing programs of the Department of Housing and Urban Development is equal to the Government's estimated obligation to pay subsidies under contracts, which may extend for periods of up to 40 years. A large portion of the unobligated balances reflect budgetary resources for subsidized housing commitments that are not yet legal obligations. As contracts are signed, the amounts are obligated and become part of the obligated balances. These balances are earmarked to subsidize capital advances for housing for the elderly and disabled; for the development or acquisition costs of public and Indian housing; to assist with rental payments for low income families; to assist with the removal of lead and lead based paint; and to make college housing grants and rental rehabilitation grants.

FORWARD FUNDED, ADVANCE APPROPRIATIONS, AND ADVANCE FUNDED PROGRAMS -- Forward funding is budget authority that is made available for obligation beginning in the last quarter of the fiscal year for the financing of on-going grant programs during the next fiscal year. The budget authority for such programs is included in the budget totals for the year in which it is appropriated. This type of funding is often used for education and training and employment programs so that obligation grants can be made prior to the beginning of the next school year.

Advance appropriations are appropriations available one fiscal year or more beyond the fiscal year for which the appropriation is enacted. Advance appropriations in fiscal year 1997 appropriation acts will become available for programs in 1998 or beyond. Since these appropriations are not available until after fiscal year 1997, the amounts are not included in fiscal year 1997 budget totals, but are reflected in the budget totals for the fiscal year for which they are requested.

Advance funding is budget authority that is to be charged to the appropriation in the succeeding year but which authorizes obligations to be incurred in the last quarter of the fiscal year if necessary to meet higher than anticipated benefit payments in excess of the specific amount appropriated for the year. Essentially a device to avoid supplemental requests late in the fiscal year, advance funding is used for some benefits programs.

The Appendix to the Budget of the United States Government contains more information on advance appropriations, advance funding, and forward funded programs.

RESEARCH AND DEVELOPMENT PROGRAMS -- To a large extent, this category includes balances associated with programs authorized to develop, design, test, and evaluate new or improved weapons systems and related equipment. It also includes balances attributable to research and development programs concerned with the following: spaceflight; domestic energy sources; and physical, biomedical, and environmental sciences.

Multi-year appropriations of budget authority are frequently provided, and balances occur in these programs, because in some cases it is difficult to precisely determine the time or resources required to meet program objectives.

OTHER MISCELLANEOUS PROGRAMS -- This category is used when one of the other eight categories does not apply. It includes unobligated balances for all other programs specified as having multi-year and no-year budget authority.

Chart 2 (on page 15) shows **Total Federal Fund Unobligated Balances - Critical Reserves, Capital, Other Programs** for FY 1997. As the chart illustrates, critical reserves make up 69.7% of total Federal fund unobligated balances.

As chart 3 (on page 16) illustrates, the majority of the “Other Programs” category consists of balances from subsidized housing programs; forward funded, advance appropriations, and advance funded programs; and research and development programs. After these are taken into account, only \$11.2 billion, or 5.4% of total Federal fund unobligated balances, remains as “Other Miscellaneous Programs”.

Discretionary appropriations refer to budget authority and outlays from appropriations acts. Direct spending (also called mandatory spending) is a category of outlays from budget authority provided in law other than appropriations acts. Entitlements, such as unemployment insurance payments, are an example of direct spending, in which previous legislation provides budget authority for outlays to individuals meeting certain requirements.

As chart 4 (on page 17) illustrates, almost 54% of the balances in “Other Miscellaneous Programs” are for mandatory programs.

The remaining \$5.2 billion discretionary spending portion includes: Disaster Relief (\$1,461M), Medical Care (Veterans) (\$501M), Former Soviet Union Threat Reduction Account (\$365M), Naval Petroleum and Oil Shale Reserves (\$320M), Energy Security Reserve (\$304M), Human Space Flight (\$268M), and the National Forest System (\$153M).

Table 5 (on pages 18-49) presents the Federal fund unobligated balances by category, agency, and account title -- to enable the user to view the balances in greater detail.

FY 1997 FEDERAL FUND UNOBLIGATED BALANCES
Total - \$207,040 million

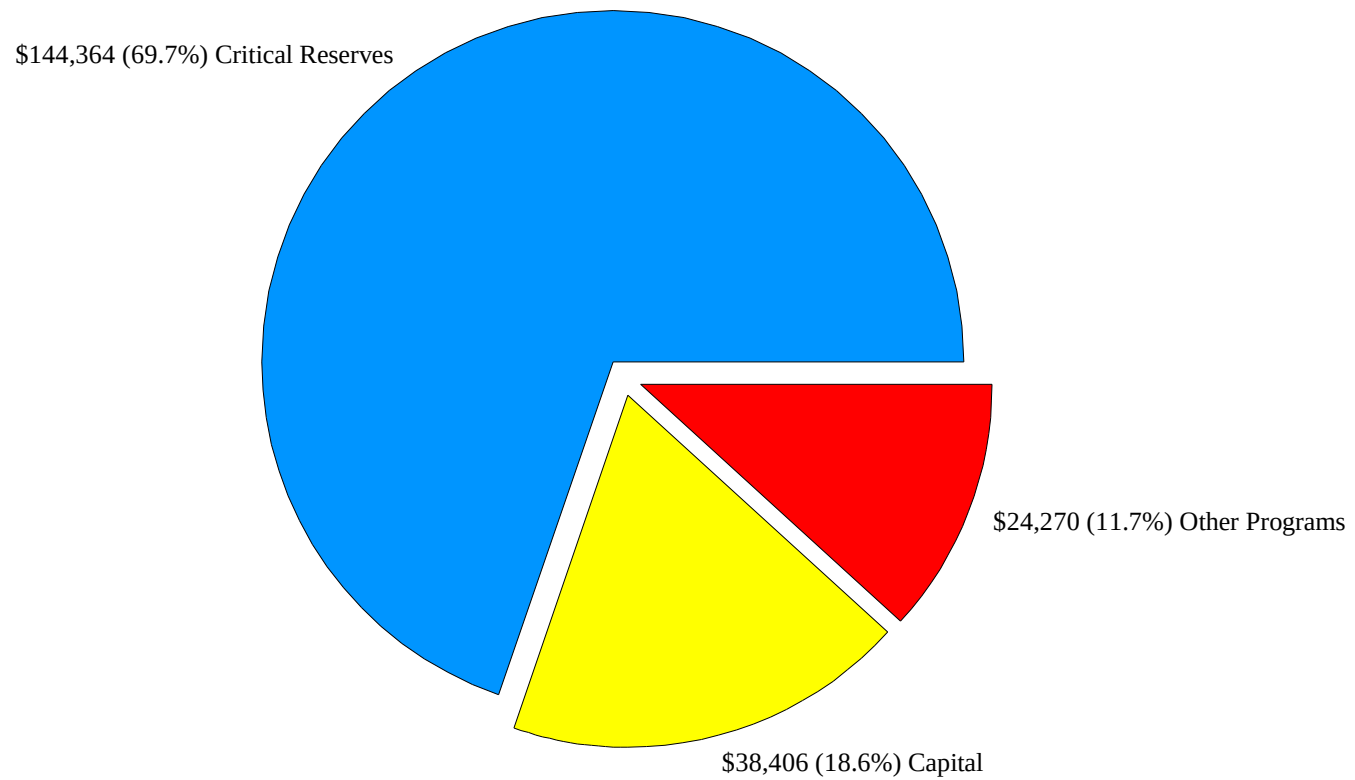


Chart 2

FY 1997 FEDERAL FUND UNOBLIGATED BALANCES - OTHER PROGRAMS

Total - \$24,270 million

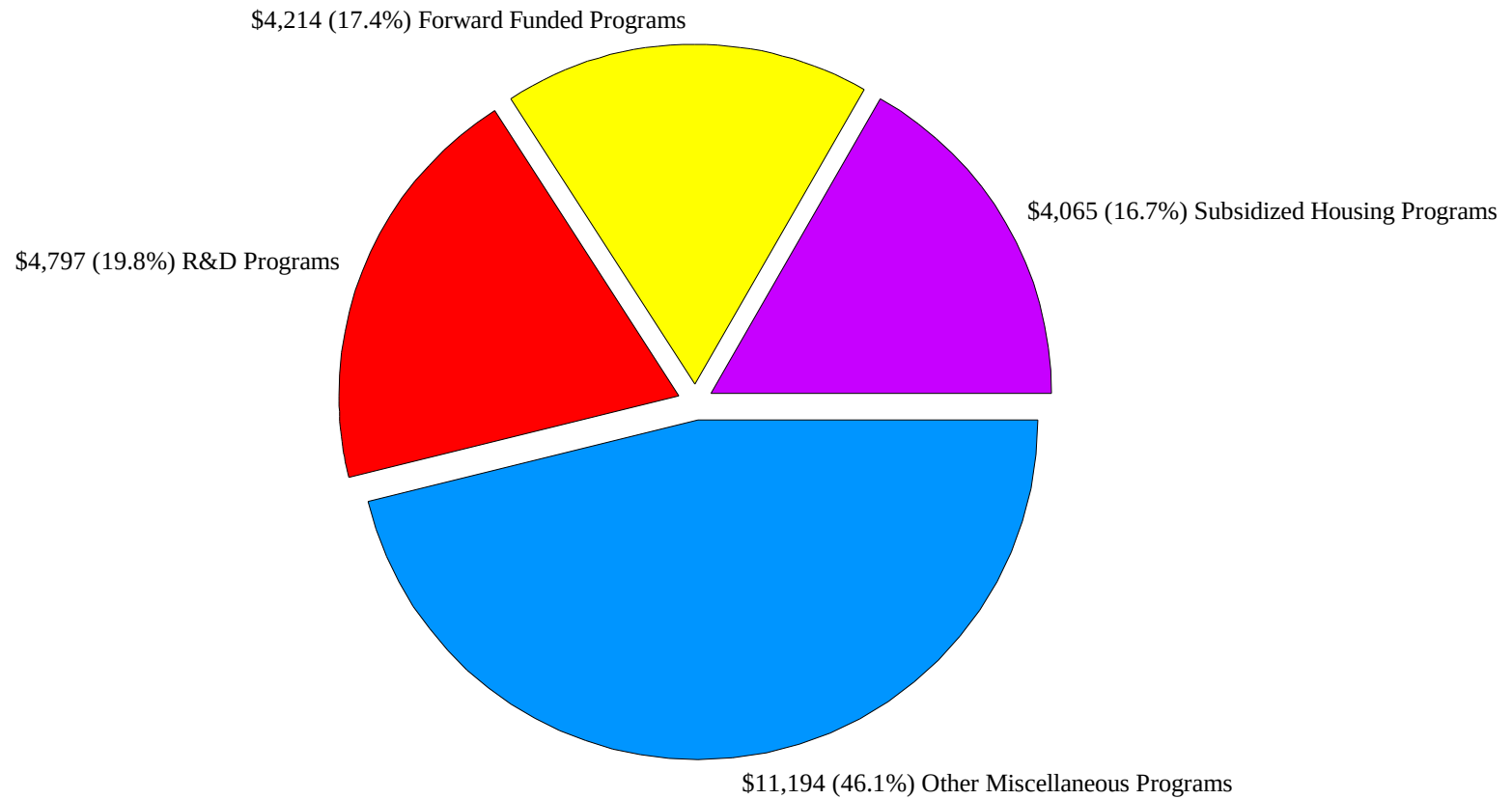


Chart 3

FY 1997 FEDERAL FUND UNOBLIGATED BALANCES - OTHER MISC. PROGRAMS

Total - \$11,194 million

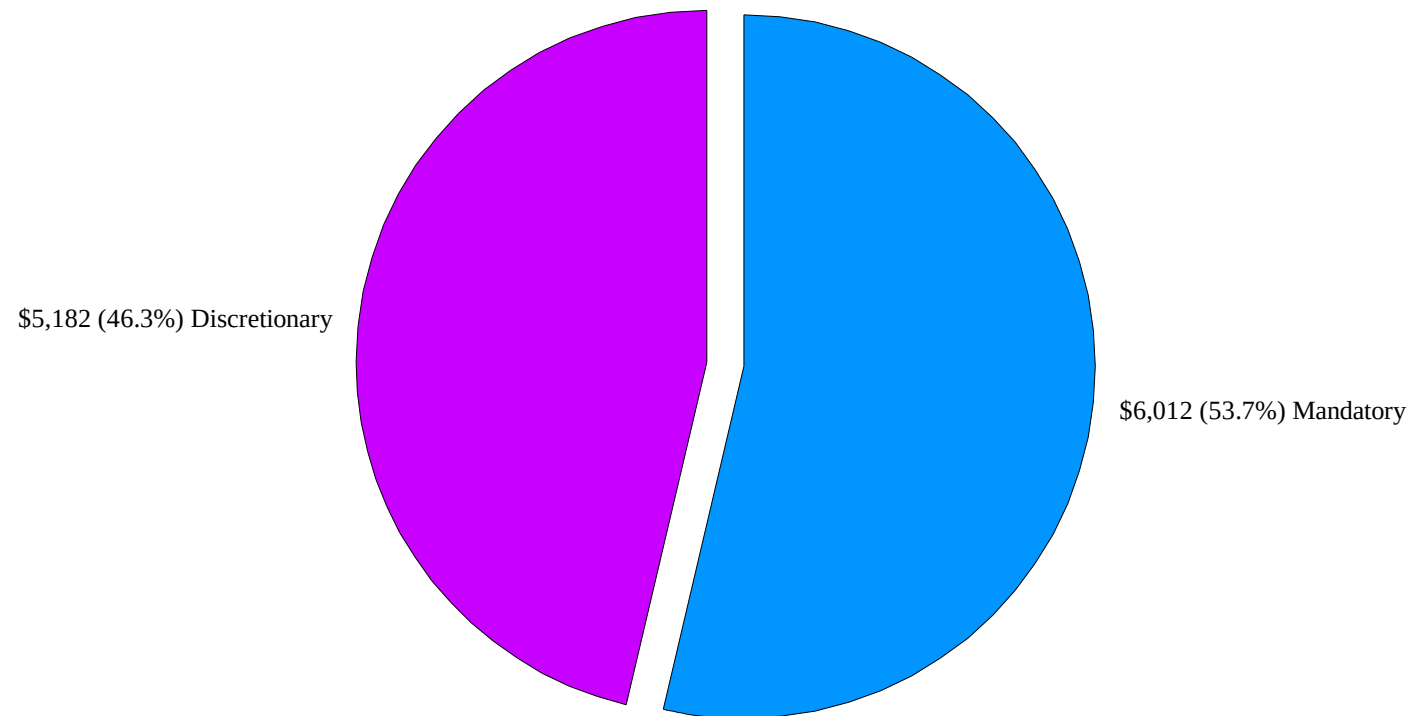


CHART 4

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
I. CRITICAL RESERVES			
CREDIT LIQUIDATING PROGRAMS			
Department of Agriculture			
Agricultural credit insurance fund liquidating account	806	---	---
Commodity credit corporation guaranteed loans liquidating account	134	---	---
Rural communication development fund liquidating account	1	1	1
Department of Commerce			
Economic development revolving fund liquidating account	118	109	123
Federal ship financing fund, fishing vessels liquidating account	11	11	11
Department of Health and Human Services			
Health Resources and Services	22	19	10
Health professions graduate student loan insurance fund liquidat	24	4	---
Health loan funds	55	55	55
Health maintenance organization loan and loan guarantee fund	11	10	10
Department of the Interior			
Emergency fund	2	---	---
Revolving fund for loans liquidating account	12	---	---
Indian loan guaranty and insurance fund liquidating account	14	14	14
Assistance to territories	1	---	---
Department of Education			
Higher education facilities loans	11	11	12
College housing and academic facilities loans liquidating account	10	20	31
College housing loans	20	13	12
Department of Energy			
Energy supply, R&D activities	233	49	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of Transportation			
Federal ship financing fund liquidating account	405	411	430
Department of Housing and Urban Development			
Nonprofit sponsor assistance liquidating account	6	6	6
FHA-Mutual mortgage and cooperative housing insurance funds liqu	6,446	7,933	8,649
FHA-General and special risk insurance funds liquidating account	1,642	914	695
Housing for the elderly or handicapped fund liquidating account	315	547	858
Guarantees of mortgage-backed securities liquidating account	4,281	4,729	5,208
Small Business Administration			
Pollution control equipment fund liquidating account	14	12	10
Disaster loan fund liquidating account	253	254	216
Business loan fund liquidating account	554	625	730
Department of Veterans Affairs			
Guaranty and indemnity fund liquidating account	439	311	251
Direct loan revolving fund liquidating account	---	---	---
Loan guaranty revolving fund liquidating account	403	287	369
Overseas Private Investment Corporation			
Overseas Private Investment Corporation liquidating account	181	180	179
Export-Import Bank of the United States			
Export-Import Bank of the United States liquidating account	2,091	2,543	2,637
Farm Credit System Financial Assistance Corporation			
Financial assistance corporation assistance fund, liquidating ac	376	459	536
Federal Emergency Management Agency			
Disaster assistance direct loan liquidating account	---	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
CREDIT LIQUIDATING PROGRAMS Subtotal.....	18,891	19,527	21,053
INTERNATIONAL MONETARY PROGRAMS			
Department of the Treasury			
Exchange stabilization fund	20,990	23,045	25,185
Multilateral Assistance			
Debt restructuring	15	11	11
International Monetary Programs			
United States quota, International Monetary Fund	15,827	15,827	15,827
Loans to International Monetary Fund	6,260	6,260	6,260
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	43,092	45,143	47,283
INSURANCE PROGRAMS			
Department of Agriculture			
Federal crop insurance corporation fund	216	616	453
Department of Commerce			
Fishing vessel and gear damage compensation fund	3	3	3
Department of Defense--Military			
Disaster relief	13	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of Labor			
Pension benefit guaranty corporation fund	5,746	6,560	7,597
Department of State			
Fishermen's guaranty fund	3	3	3
Department of Energy			
Geothermal resources development fund	1	1	---
Alternative fuels production	6	6	3
Department of Transportation			
Aviation insurance revolving fund	62	65	69
War risk insurance revolving fund	24	25	25
Department of Housing and Urban Development			
Low-rent public housing--loans and other expenses	6	6	6
Small Business Administration			
Surety bond guarantees revolving fund	4	6	9
Department of Veterans Affairs			
Servicemen's group life insurance fund	15	1	1
Veterans reopened insurance fund	498	491	479
Service-disabled veterans insurance fund	3	6	5
Multilateral Assistance			
Contribution to the Inter-American Development Bank	3,798	3,798	3,798
Contribution to the International Development Association	10	---	---
Contribution to the Asian Development Bank	748	748	748
Contribution to the International Bank for Reconstruction and De	7,663	7,663	7,663
Overseas Private Investment Corporation			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Overseas private investment corporation program account	42	8	8
Export-Import Bank of the United States			
Export Import Bank loans program account	415	264	229
Farm Credit System Insurance Corporation			
Farm credit system insurance fund	879	1,011	1,147
Federal Deposit Insurance Corporation			
Bank insurance fund	20,687	22,219	24,147
Savings Association Insurance			
Savings association insurance fund	3,574	9,460	9,566
FSLIC Resolution			
FSLIC resolution fund	1,352	1,481	1,679
National Credit Union Administration			
Credit union share insurance f	3,232	3,431	3,631
Resolution Trust Corporation			
RTC revolving fund	15,090	13,759	13,759
Securities and Exchange Commission			
Investment in Securities Investor Protection Corporation	1,000	1,000	1,000
INSURANCE PROGRAMS Subtotal.....	65,090	72,631	76,028

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
TOTAL, CRITICAL RESERVES.....	127,073	137,301	144,364

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
II. CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Legislative Branch			
Capitol buildings	8	2	---
Capitol grounds	1	---	---
Senate office buildings	5	1	---
House office buildings	4	1	1
Capitol power plant	2	---	---
Structural and mechanical care, Library buildings and grounds	10	3	---
Capitol complex security enhancements	4	---	---
Judiciary office building development and operations fund	534	534	534
The Judiciary			
Judiciary automation fund	25	---	---
Department of Agriculture			
Buildings and facilities	74	69	70
Buildings and facilities	31	26	2
Resource conservation and development	2	---	---
Rural economic development loans liquidating account	5	5	7
Construction	73	64	12
Range betterment fund	2	---	---
Land acquisition accounts	12	---	---
Department of Commerce			
Construction	39	---	---
Fleet modernization, shipbuilding and conversion	10	---	---
Aircraft procurement and modernization	5	---	---
Construction of research facilities	94	---	---
Public broadcasting facilities, planning and construction	2	---	---
Information infrastructure grants	5	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of Defense--Military			
Restoration of the Rocky Mountain Arsenal	70	69	68
Procurement, Defense-wide	933	1,199	1,056
National guard and reserve equipment	978	678	147
Coastal defense augmentation	1	---	---
Chemical agents and munitions destruction, Army	193	120	108
Procurement, Marine Corps	159	110	136
Aircraft procurement, Navy	1,447	1,298	1,607
Weapons procurement, Navy	768	488	438
Procurement of ammunition, Navy and Marine Corps	105	144	43
Shipbuilding and conversion, Navy	6,470	5,700	4,902
Other procurement, Navy	701	755	933
Aircraft procurement, Army	178	405	385
Missile procurement, Army	271	294	273
Procurement of weapons and tracked combat vehicles, Army	488	623	545
Procurement of ammunition, Army	278	285	193
Other procurement, Army	471	580	590
Aircraft procurement, Air Force	3,017	3,423	3,127
Procurement of ammunition, Air Force	34	81	34
Missile procurement, Air Force	1,147	652	719
Other procurement, Air Force	1,286	1,572	1,837
Base realignment and closure account	342	1,044	1,078
Military construction, Defense-wide	445	480	573
Foreign currency fluctuations, construction	74	74	74
North Atlantic Treaty Organization Security Investment Program	15	---	---
Military construction, Navy	377	369	368
Military construction, Naval Reserve	28	17	7
Military construction, Army	663	519	422
Military construction, Army National Guard	277	232	100
Military construction, Army Reserve	85	50	28
Military construction, Air Force	452	395	402
Military construction, Air Force Reserve	33	28	31
Military construction, Air National Guard	218	221	168
Family housing, Army	94	51	31
Family housing, Navy and Marine Corps	175	334	288
Family housing, Air Force	150	194	200
Family housing, Defense-wide	1	2	2
Army conventional ammunition working capital fund	292	319	229

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
National defense stockpile transaction fund	348	484	452
Department of the Interior			
Construction and access	9	2	---
Oregon and California grant lands	9	2	---
Land acquisition	18	5	---
Range improvements	3	1	---
Abandoned mine reclamation fund	47	26	21
Construction program	28	---	---
Lower Colorado River Basin development fund	90	47	47
Upper Colorado River Basin fund	12	5	5
Operation and maintenance	23	---	---
Colorado River dam fund, Boulder Canyon project	13	1	1
Construction	69	42	35
Land acquisition	23	27	13
National wildlife refuge fund	4	4	4
North American wetlands conservation fund	1	1	1
Urban park and recreation fund	2	---	---
Construction	113	88	87
Land acquisition and State assistance	31	---	---
Construction	106	64	64
Trust Territory of the Pacific Islands	9	---	---
Department of Justice			
Salaries and expenses	284	48	---
Construction	---	81	77
Construction	47	27	---
Buildings and facilities	775	729	668
Department of State			
Acquisition and maintenance of buildings abroad	510	153	13
Construction, IBWC	12	12	3
Department of the Treasury			
Treasury buildings and annex repair and restoration	---	6	6
Acquisitions, construction, improvements, and related expenses	35	6	8

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Customs facilities, construction, improvements and related expen	9	---	---
Bureau of Engraving and Printing fund	43	29	46
Information systems	84	4	4
Department of Energy			
Defense nuclear waste disposal	---	85	85
Strategic petroleum reserve	49	72	69
Uranium supply and enrichment activities	84	17	---
Clean coal technology	832	742	12
Isotope production and distribution program fund	10	---	---
Nuclear waste disposal fund	13	---	---
Departmental administration	27	---	---
Environmental Protection Agency			
Buildings and facilities	32	---	---
Department of Transportation			
Grants to National Railroad Passenger Corporation	78	---	---
Northeast corridor high-speed rail infrastructure program	4	---	---
Miscellaneous expired accounts	1	---	---
Acquisition, construction, and improvements	226	124	115
Ship construction	6	6	6
General Services Administration			
Federal buildings fund	2,416	526	471
Information technology fund	575	404	267
Pennsylvania avenue activities	---	11	6
Department of Housing and Urban Development			
Public housing capital fund	---	---	4,455
Revolving fund (liquidating programs)	102	92	82
National Aeronautics and Space Administration			
Space flight, control, and data communications	1	1	1

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Construction of facilities	200	33	---
Department of Veterans Affairs			
Medical facilities revolving fund	21	23	13
Construction, major projects	768	576	485
Construction, minor projects	30	32	32
Pershing hall revolving fund	1	1	1
Parking garage revolving fund	26	21	20
Supply fund	62	60	62
Agency for International Development			
Property management fund	2	7	7
Military Sales Programs			
Special defense acquisition fund	343	198	193
Corps of Engineers--Civil			
Flood control, Mississippi River and tributaries	1	2	3
Construction, general	891	541	365
Office of Navajo and Hopi Indian Relocation			
Salaries and expenses	17	12	7
Pennsylvania Avenue Development Corporation			
Public development	16	---	---
Land acquisition and development fund	12	---	---
Smithsonian Institution			
Construction and improvements, National Zoological Park	7	7	7
Repair and restoration of buildings	15	15	15
Construction	41	41	41
Repair, restoration, and renovation of buildings	5	---	---
Construction, JFK center for the performing arts	6	4	2

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
United States Information Agency			
Radio construction	47	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	33,387	29,057	30,145
OTHER REVOLVING FUNDS			
Legislative Branch			
Senate revolving funds	3	3	3
Government Printing Office revolving fund	33	42	51
Department of Agriculture			
Working capital fund	25	25	25
Inspection and weighing services	6	6	6
Alternative agricultural research and commercialization revolving fund	1	---	---
Working capital fund	119	122	141
Department of Commerce			
Working capital fund	2	2	2
Economics and statistics administration revolving fund	1	1	1
Coastal zone management fund	9	5	1
Damage assessment and restoration revolving fund	13	---	---
NTIS revolving fund	3	1	1
Working capital fund	60	60	60
Department of Defense--Military			
Homeowners assistance fund, Defense	38	21	21
William Langer jewel bearing plant revolving fund	2	2	2
National defense sealift fund	512	512	512
Defense business operations fund	1,869	4,449	4,661
Buildings maintenance fund	7	7	7

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Pentagon reservation maintenance revolving fund	15	20	5
Department of Health and Human Services			
Revolving fund for certification and other services	3	3	2
HHS service and supply fund	30	30	30
Department of the Interior			
Working capital fund	11	13	13
Working capital fund	64	60	57
Working capital fund	14	11	11
Helium fund	33	43	53
Equipment capitalization fund	---	1	2
Special foreign currency program	1	1	1
Working capital fund	10	10	10
Department of Justice			
Working capital fund	131	111	96
Federal Prison Industries, Incorporated	350	405	482
Department of Labor			
Advances to the Employment Security Administration account of th	56	56	56
Working capital fund	5	5	8
Department of State			
Working capital fund	2	---	---
Department of the Treasury			
Federal Financing Bank	5	5	5
United States mint public enterprise fund	24	39	24
Federal tax lien revolving fund	7	8	7
Office of Thrift Supervision	56	53	50
Department of Energy			
Bonneville Power Administration fund	144	143	143

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Colorado river basins power marketing fund, Western Area Power A	42	42	42
Environmental Protection Agency			
Reregistration and expedited processing revolving fund	11	9	7
Revolving fund for certification and other services	3	2	2
Department of Transportation			
Coast Guard supply fund	10	10	10
Coast Guard yard fund	17	19	7
Vessel operations revolving fund	28	---	---
Transportation administrative service center	17	17	17
General Services Administration			
General supply fund	302	201	137
Working capital fund	24	24	24
Consumer information center fund	1	1	1
Department of Housing and Urban Development			
Rental housing assistance fund	1	1	1
Homeownership assistance fund	107	107	107
Flexible Subsidy Fund	155	145	140
Working capital fund	31	---	---
Office of Personnel Management			
Revolving fund	50	50	55
Department of Veterans Affairs			
Canteen service revolving fund	26	26	27
Special therapeutic and rehabilitation activities fund	5	5	5
Corps of Engineers--Civil			
Revolving fund	394	300	250

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Equal Employment Opportunity Commission			
EEOC Education, technical assistance and training revolving fund	2	2	2
Farm Credit Administration			
Revolving fund for administrative expenses	4	4	4
National Credit Union Administration			
Operating fund	1	4	1
Central liquidity facility	403	403	403
Community development credit union revolving loan fund	7	6	6
Panama Canal Commission			
Panama Canal revolving fund	35	9	-22
Postal Service			
Postal Service fund	476	476	476
Tennessee Valley Authority			
Tennessee Valley Authority fund	21	13	10
United States Enrichment Corporation Fund			
United States Enrichment Corporation Fund	412	---	---
OTHER REVOLVING FUNDS Subtotal.....	6,249	8,151	8,261
 TOTAL, CAPITAL.....	 39,636	 37,208	 38,406

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
III. OTHER PROGRAMS			
SUBSIDIZED HOUSING PROGRAMS			
Department of Agriculture			
Supervisory and technical assistance grants	5	---	---
Compensation for construction defects	2	2	1
Department of Health and Human Services			
Social services block grant	360	---	---
Department of the Treasury			
HUD public housing interest subsidy payments	174	174	174
Department of Housing and Urban Development			
Drug elimination grants for low-income housing	20	---	---
Revitalization of severely distressed public housing projects (H	116	178	373
Housing certificate fund	---	---	140
Community development grants fund	487	---	---
Supportive housing program	66	---	---
Homeless assistance fund	849	---	---
Shelter plus care	24	---	---
Home fund	148	---	---
Youthbuild program	2	---	---
Annual contributions for assisted housing	10,842	6,054	2,275
Section 8 moderate rehabilitation, single room occupancy	191	---	---
Homeownership and opportunity for people everywhere grants (HOPE	41	---	---
Other assisted housing programs	1,044	913	1,084
Nehemiah housing opportunity fund	18	18	18
Management and liquidating functions fund	15	---	---
SUBSIDIZED HOUSING PROGRAMS Subtotal.....	14,404	7,339	4,065

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
FORWARD FUNDED, ADVANCE APPROPRIATIONS, AND ADVANCE FUNDED PROGRAMS			
Department of the Interior			
Operation of Indian programs	259	328	432
Department of Labor			
Training and employment services	1,070	1,135	1,440
State unemployment insurance and employment service operations	48	87	93
Social Security Administration			
Supplemental security income program	2,405	1,571	---
Special benefits for disabled coal miners	11	5	---
Department of Education			
Indian education	1	---	---
Education Reform	265	---	---
Education for the disadvantaged	17	---	---
School improvement programs	5	---	---
Special education	339	---	---
Vocational and adult education	53	---	---
Student financial assistance	3,561	2,169	2,249
FORWARD FUNDED, ADVANCE APPNS, AND ADV FUNDED PROGRAMS Subtotal..	8,034	5,295	4,214
RESEARCH AND DEVELOPMENT PROGRAMS			
Department of Agriculture			
Buildings and facilities	9	---	---
Forest research	14	17	15

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of Commerce			
Promote and develop fishery products and research pertaining to	11	---	---
Industrial technology services	172	---	---
Department of Defense--Military			
Research, development, test, and evaluation, Defense-wide	1,358	1,544	1,447
Developmental test and evaluation, Defense	30	30	30
Research, development, test, and evaluation, Navy	581	510	447
Research, development, test, and evaluation, Army	373	311	288
Research, development, test, and evaluation, Air Force	1,371	1,477	1,647
Department of Health and Human Services			
National Institutes of Health	153	---	---
Substance abuse and mental health services	2	2	2
Department of the Interior			
Surveys, investigations and research	2	---	---
Research, Inventories, and Surveys	12	---	---
Mines and minerals	6	---	---
Department of the Treasury			
Office of Inspector General	1	1	1
Biomass energy development	57	41	41
Department of Energy			
Weapons activities	491	343	343
Other Defense Activities	130	---	---
Fossil energy research and development	10	---	---
Energy conservation	19	19	19
General science and research activities	46	2	2
Environmental Protection Agency			
Science and technology	22	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of Transportation			
Next generation high-speed rail program	1	---	---
Railroad research and development	4	---	---
Transit planning and research	14	---	---
Research, development, test, and evaluation	6	3	3
Research and special programs	2	---	---
Working capital fund, Volpe National Transportation Systems Cent	136	116	101
Transportation planning, research, and development	1	---	---
Department of Housing and Urban Development			
Research and technology	1	---	---
National Aeronautics and Space Administration			
Research and development	2	---	---
Science, Aeronautics and Technology	651	293	294
Mission support	128	94	99
Department of Veterans Affairs			
Medical and prosthetic research	20	1	---
Medical center research organizations	17	17	17
National Science Foundation			
Research and related activities	3	---	---
Academic research infrastructure	1	---	---
Smithsonian Institution			
Museum programs and related research (special foreign currency p	1	1	1
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	5,858	4,822	4,797
OTHER MISCELLANEOUS PROGRAMS			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch			
Congressional use of foreign currency, Senate	4	4	4
Compensation of Members and related administrative expenses	---	---	2
Salaries and expenses	80	77	79
Congressional use of foreign currency, House of Representatives	5	5	5
Joint Committee on Taxation	1	1	1
Salaries, Capitol Police	5	5	5
General expenses, Capitol police	---	2	3
Salaries and expenses	5	5	5
Furniture and furnishings	6	4	---
Payments to copyright owners	425	330	239
Other Legislative Branch Boards and Commissions	2	1	---
The Judiciary			
Salaries and expenses	45	1	1
Defender services	3	---	---
Fees of jurors and commissioners	8	---	---
Court security	17	---	---
Judiciary filing fees	154	---	---
National Fine Center	15	14	13
Salaries and expenses	1	---	---
Department of Agriculture			
Office of the Secretary	---	2	---
Agriculture buildings and facilities	38	---	---
Hazardous waste management	1	---	---
Salaries and expenses	8	8	8
Marketing services	34	34	34
Perishable Agricultural Commodities Act fund	2	3	4
Funds for strengthening markets, income, and supply (section 32)	235	300	310
Commodity credit corporation export credit guarantee loans progr	82	567	177
Agricultural conservation program	31	---	---
Emergency conservation program	16	---	---
Conservation reserve program	122	67	---
Conservation operations	7	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Watershed and flood prevention operations	140	---	---
Wetlands reserve program	83	6	1
Water bank program	1	---	---
Forestry incentives program	1	---	---
Rural clean water program	3	2	---
Rural water and waste disposal grants	2	---	---
P.L. 480 Title I Food for Progress Credits, program account	1	1	1
P.L. 480 program account	10	20	20
P.L. 480 Grants - Titles I (OFD), II, and III	46	46	46
Debt reduction - program account	3	3	3
Foreign agricultural service and general sales manager	5	5	---
Food donations programs for selected groups	---	---	---
Commodity assistance program	13	16	---
State child nutrition programs	136	---	---
State and private forestry	40	48	57
National forest system	119	151	153
Forest Service fire protection	14	10	---
Emergency forest service firefighting fund	5	5	---
International forestry	1	---	---
Operations and maintenance of quarters	4	4	3
Resource management, timber receipts	2	2	2
Forest Service permanent appropriations	---	---	---
Forest Service permanent appropriations	281	281	281
Department of Commerce			
Salaries and expenses	1	---	---
Economic development assistance programs	15	---	---
Periodic censuses and programs	6	---	---
Salaries and expenses	1	1	---
Operations and administration	19	---	---
Operations and administration	4	---	---
Minority business development	9	---	---
Salaries and expenses	1	---	---
Operations, research, and facilities	93	1	---
North pacific fishery observer fund	5	5	5
Salaries and expenses	75	---	---
Scientific and technical research and services	11	---	---
Salaries and expenses	1	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of Defense--Military			
Office of the Inspector General	1	---	---
DOD support to international athletic events	7	---	---
Defense health program	126	129	118
Former Soviet Union threat reduction account	365	365	365
Foreign currency fluctuations, Defense	218	218	218
Environmental restoration, Defense	1	---	---
Payment to kaho'olawe	48	22	7
Operation and maintenance, Navy	8	---	---
Operation and maintenance, Army	2	---	---
Kaho'Olawe Island Conveyance, Remediation, and Envi	31	18	---
Overseas military facility investment recovery	21	---	---
Disposal and lease of DOD real property	44	27	15
Defense production act purchases	96	45	25
Operational test and evaluation, Defense	2	2	2
Emergency response fund	13	---	---
Navy management fund	1	1	1
DOD-wide savings proposals	---	-403	-246
Department of Health and Human Services			
Salaries and expenses	67	38	38
Vaccine injury compensation	69	69	69
Indian Health Services	55	55	55
Indian health facilities	36	---	---
Disease control, research, and training	46	---	---
Program management	15	15	15
Grants to States for Medicaid	12,740	1,101	---
Family support payments to States	105	---	---
Refugee and entrant assistance	2	2	2
Children and families services programs	13	13	13
General departmental management	7	---	---
Office of the Inspector General	1	1	1
Department of the Interior			
Management of lands and resources	30	7	---
Central hazardous materials fund	5	1	---
Wildland fire management	33	8	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Service charges, deposits, and forfeitures	6	2	---
Miscellaneous permanent payment accounts	1	1	1
Permanent operating funds	8	9	12
Royalty and Offshore minerals	5	5	5
Regulation and technology	2	---	---
Bureau of reclamation loan program account	8	---	---
General investigations	3	---	---
General administrative expenses	1	---	---
Central Valley Project Restoration fund	26	---	---
Central Utah Project Completion Account	1	1	1
Utah reclamation mitigation and conservation account	5	5	1
Resource management	5	2	2
Natural resource damage assessment fund	74	58	59
Operation and maintenance of quarters	3	1	1
Migratory bird conservation account	12	12	12
Wildlife conservation and appreciation fund	1	1	1
Miscellaneous permanent appropriations	290	284	295
Operation of the national park system	23	---	---
Operation and maintenance of quarters	8	8	8
Miscellaneous permanent appropriations	1	1	1
Indian land and water claim settlements and miscellaneous paymen	10	3	3
Operation and maintenance of quarters	3	3	3
Tribal Economic Recovery funds	159	184	197
Miscellaneous permanent appropriations	49	42	33
Salaries and expenses	1	1	1
Compact of free association	90	181	38
Salaries and expenses	7	6	5
Department of Justice			
Salaries and expenses	3	4	4
Counterterrorism fund	24	---	---
Weed and seed program fund	1	1	1
Community oriented policing services	113	---	---
Salaries and expenses, General Legal Activities	10	6	6
Fees and expenses of witnesses	34	25	25
Salaries and expenses, United States Attorneys	10	10	10
Salaries and expenses, United States Marshals Service	1	---	---
Civil liberties public education fund	54	---	---
Salaries and expenses, Community Relations Service	6	6	6

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Federal prisoner detention	74	---	---
Assets forfeiture fund	160	160	160
United States trustee system fund	3	---	---
Violent crime reduction programs, General Legal Activities	2	2	2
Violent crime reduction programs, U.S. Attorneys	2	2	2
Salaries and expenses	9	16	4
Diversion control fee account	8	8	8
Salaries and expenses	3	---	---
Immigration emergency fund	43	43	43
Violent crime reduction fund programs	33	---	---
Salaries and expenses	58	20	---
Justice assistance	16	3	3
Public safety officers' benefits	4	---	---
State and local law enforcement assistance	10	---	---
Juvenile justice program	9	---	---
Crime victims fund	26	---	---
Violent crime reduction programs	119	---	---
Department of Labor			
Payments to the unemployment trust fund	271	270	268
Special benefits	687	648	738
Panama Canal Commission compensation fund	63	71	78
Department of State			
Diplomatic and consular programs	59	29	17
Capital investment fund	3	---	---
Emergencies in the diplomatic and consular service	14	12	10
International conferences and contingencies	2	2	2
United States emergency refugee and migration assistance fund	41	---	---
U.S. bilateral science and technology agreements	1	1	1
Fishermen's protective fund	1	1	1
International Center, Washington, D.C.	1	1	1
Department of the Treasury			
Salaries and expenses	4	---	---
Community development financial institutions fund program account	50	---	27
Presidential election campaign fund	145	31	98

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Department of the Treasury forfeiture fund	101	67	67
Violent crime reduction programs	3	3	3
Salaries and expenses	14	3	3
Energy security reserve	304	304	304
Salaries and expenses	16	---	---
Salaries and expenses	34	35	35
Salaries and expenses	389	499	611
Operation and maintenance, air and marine interdiction programs	43	---	---
Customs services at small airports	1	1	1
Miscellaneous permanent appropriations	3	3	3
Administering the public debt	7	---	---
Processing, assistance, and management	27	27	27
Tax law enforcement	1	1	1
Salaries and expenses	5	---	---
Department of Education			
Impact aid	105	24	24
Chicago litigation settlement	10	---	---
Rehabilitation services and disability research	2	---	---
Higher education	20	---	---
Federal direct student loan program, program account	---	---	---
Howard University	4	---	---
Libraries	7	---	---
Department of Energy			
Defense environmental restoration and waste management	217	150	---
Federal Energy Regulatory Commission	33	5	---
Energy information administration	4	---	---
Economic regulation	2	---	---
Naval petroleum and oil shale reserves	437	378	320
SPR petroleum account	220	33	28
Emergency preparedness	2	-2	-7
Payments to States under Federal Power Act	2	2	2
Operation and maintenance, Southeastern Power Administration	17	7	---
Operation and maintenance, Southwestern Power Administration	2	1	1
Construction, rehabilitation, operation and maintenance, Western	70	25	-6
Special foreign currency program	---	1	---
Office of the Inspector General	8	1	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Environmental Protection Agency			
State and Tribal Assistance Grants	478	---	---
Environmental Programs and Management	59	---	---
Exxon Valdez Settlement fund	4	4	4
Department of Transportation			
Miscellaneous appropriations	379	252	203
Operations and research	14	---	---
Office of the Administrator	6	---	---
Interstate transfer grants-transit	40	---	---
Washington metropolitan area transit authority	2	---	---
Formula grants	618	---	---
Operations	1	---	---
Operating expenses	2	---	---
Reserve training	1	---	---
Operating-differential subsidies	89	89	89
Ready reserve force	1	---	---
Operations and training	5	---	---
Maritime guaranteed loan (Title XI) program account	76	---	---
Saint Lawrence Seaway Development Corporation	15	14	13
Pipeline safety	3	---	---
Emergency preparedness grants	2	---	---
Salaries and expenses	1	---	---
Payments to air carriers	8	1	1
General Services Administration			
Real property relocation	13	---	---
Office of Inspector General	2	---	---
Department of Housing and Urban Development			
FHA-General and special risk program account	100	30	30
Manufactured home inspection and monitoring	7	9	10
Fair housing activities	3	---	---
Salaries and expenses	1	---	---
Office of federal housing enterprise oversight	2	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
National Aeronautics and Space Administration			
Human space flight	276	273	268
Office of Personnel Management			
Government payment for annuitants, employees health benefits	1,024	861	733
Government payment for annuitants, employee life insurance benef	4	4	4
Small Business Administration			
Salaries and expenses	33	---	---
Office of Inspector General	2	1	1
Disaster loans program account	48	---	---
Business loan program account	37	24	14
Department of Veterans Affairs			
Medical care	501	501	501
Medical care cost recovery fund	6	6	6
Readjustment benefits	93	152	---
Compensation	34	---	---
Pensions	---	---	25
Native american veteran housing loan program account	4	2	---
Grants for the construction of State veterans cemeteries	10	3	---
General operating expenses	26	---	---
Executive Residence at the White House			
Operating expenses	1	---	---
Office of the United States Trade Representative			
Salaries and expenses	1	---	---
Armstrong Resolution			
Armstrong resolution account	11	4	4

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Unanticipated Needs			
Unanticipated needs for natural disasters	4	4	4
International Security Assistance			
Economic support fund and International fund for Ireland	218	---	---
Nonproliferation and Disarmament Fund	4	5	3
Agency for International Development			
Assistance for the New Independent States of the Former Soviet U	16	---	---
Operating expenses of the Agency for International Development	27	9	9
Operating expenses of the Agency for International Development,	8	8	8
Assistance for Eastern Europe and the Baltic States	63	---	---
Sahel development program	1	---	---
Development fund for Africa	141	---	---
Sustainable development assistance program	110	---	---
International disaster assistance	23	---	---
Assistance for the new independent States of the Former Soviet U	232	---	---
Advance acquisition of property--revolving fund	2	2	2
Trade and Development Agency			
Trade and Development Agency	8	12	6
Peace Corps			
Peace Corps	6	---	---
Inter-American Foundation			
Inter-American Foundation	8	7	7
Special Assistance for Central America			
Demobilization and transition fund	3	---	---
Corps of Engineers--Civil			
General investigations	40	22	34

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Operation and maintenance, general	60	28	26
General expenses	10	6	2
Flood control and coastal emergencies	250	166	82
Regulatory program	2	2	---
Permanent appropriations	12	13	13
Forest and Wildlife Conservation, Military Reservations			
Wildlife conservation	3	2	2
Forest products program	2	2	---
American Battle Monuments Commission			
Foreign currency fluctuations	1	---	---
Appalachian Regional Commission			
Appalachian regional development programs	130	---	---
Defense Nuclear Facilities Safety Board			
Salaries and expenses	2	1	---
Federal Communications Commission			
Salaries and expenses	---	1	---
Federal Emergency Management Agency			
Salaries and expenses	11	7	3
Disaster relief	4,285	3,938	1,461
Federal Financial Institutions Examination Council Appraisal Sub			
Registry fees	4	3	2
Federal Housing Finance Board			
Federal housing finance board	2	1	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Federal Maritime Commission			
Salaries and expenses	1	1	1
Federal Trade Commission			
Salaries and expenses	33	11	---
International Trade Commission			
Salaries and expenses	1	---	---
National Archives and Records Administration			
Operating expenses	12	11	11
National Endowment for the Arts			
National endowment for the arts: Grants and administration	5	6	5
National Endowment for the Humanities			
National endowment for the humanities: Grants and administration	1	---	---
National Science Foundation			
Education and human resources	2	---	---
National Transportation Safety Board			
Emergency fund	---	1	1
Nuclear Regulatory Commission			
Salaries and expenses	63	---	---
Office of Inspector General	1	---	---
Nuclear Waste Technical Review Board			
Salaries and expenses	1	1	1

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Securities and Exchange Commission			
Salaries and expenses	24	10	4
Smithsonian Institution			
Salaries and expenses	6	6	6
Salaries and expenses, National Gallery of Art	2	1	1
State Justice Institute			
State Justice Institute: Salaries and expenses	6	6	6
United States Holocaust Memorial Council			
Holocaust Memorial Council	2	2	2
United States Information Agency			
Salaries and expenses	6	---	---
Broadcasting to Cuba	1	---	---
Educational and cultural exchange programs	17	---	---
Radio Free Asia	5	---	---
Intelligence community management account			
Intelligence community management account	6	4	3
Corporation for National and Community Service			
National and community service programs, operating expenses	251	---	---
JFK Assassination Records Review Board			
John F. Kennedy assassination records review board	1	---	---
Ounce of Prevention Council			
Ounce of prevention council	2	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM
(In millions of dollars)

Type of program	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
National Bankruptcy Review Commission			
Salaries and expenses	1	---	---
Allowances			
Welfare reform	---	---	---
Government-wide debt collection	---	327	403
Full funding for fixed assets	---	---	1,409
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	31,981	14,377	11,194
 TOTAL, OTHER PROGRAMS.....	 60,277	 31,833	 24,270
 TOTAL, FEDERAL FUND UNOBLIGATED BALANCES.....	 226,986	 206,342	 207,040

TABLE 6

FEDERAL FUND UNAVAILABLE COLLECTIONS, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch	6	6	6
Funds Appropriated to the President	1,988	2,194	2,321
Department of Agriculture	2,329	2,409	2,449
Department of Commerce	87	115	124
Department of Defense--Military	1	1	1
Department of Energy	5,577	6,552	7,669
Department of Housing and Urban Development	1,209	5,335	6,695
Department of the Interior	15,471	16,692	17,866
Department of Justice	695	457	408
Department of Transportation	19	19	19
Department of the Treasury	4,280	4,311	4,333
Department of Veterans Affairs	1,364	1,394	1,295
Department of Defense Civil Agencies	25	31	32
Environmental Protection Agency	27	37	72
General Services Administration	101	68	67
Small Business Administration	---	16	16
Other Independent Agencies	<u>291</u>	<u>312</u>	<u>373</u>
TOTAL.....	33,470	39,949	43,746

TRUST FUNDS

TABLE 7

TRUST FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch	4	6	8
Judicial Branch	---	1	1
Funds Appropriated to the President	24,256	23,157	21,729
Department of Agriculture	65	72	79
Department of Commerce	---	---	20
Department of Defense--Military	730	748	786
Department of Energy	18	18	18
Department of Health and Human Services	19,811	20,211	20,043
Department of the Interior	215	227	238
Department of Justice	15	1	1
Department of Labor	89	94	180
Department of State	3	4	4
Department of Transportation	41,219	40,886	40,242
Department of the Treasury	236	225	214
Department of Veterans Affairs	1,277	1,319	1,388
Department of Defense Civil Agencies	2,463	2,518	2,564
Environmental Protection Agency	2,610	3,011	3,032
Office of Personnel Management	6,803	6,925	7,072
Social Security Administration	30,731	31,374	32,788
Other Independent Agencies	<u>331</u>	<u>430</u>	<u>482</u>
TOTAL.....	130,876	131,227	130,889

TABLE 8

TRUST FUND OBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Foreign national employees separation pay	366	366	366
Federal supplementary medical insurance trust fund	5,027	5,059	5,052
Federal hospital insurance trust fund	14,689	15,051	14,887
Sport fish restoration	189	197	215
Unemployment trust fund	86	91	177
Federal old-age and survivors insurance trust fund	25,747	26,622	27,789
Federal disability insurance trust fund	4,982	4,670	4,996
Hazardous substance superfund	2,487	2,789	2,851
Federal-aid highways	30,276	30,249	29,908
State infrastructure banks	---	---	213
Miscellaneous highway trust funds	183	149	99
Discretionary grants (Highway trust fund)	4,918	5,312	5,111
Grants-in-aid for airports (Airport and airway trust fund)	2,355	2,315	2,182
Facilities and equipment (Airport and airway trust fund)	2,513	2,544	2,465
Research, engineering and development (Airport and airway trust fund)	256	212	192
Civil service retirement and disability fund	3,346	3,522	3,676
National Service Life Insurance fund	1,100	1,133	1,185
Foreign military sales trust fund	24,250	23,150	21,720
Military retirement fund	2,375	2,432	2,491
Railroad social security equivalent benefit account	65	162	207
Rail Industry Pension Fund	242	244	247
Other	1,127	737	663
NON-REVOLVING TRUST FUNDS Subtotal.....	126,579	127,006	126,692
Surcharge collections, sales of commissary stores, defense	330	364	371
Assessment funds	236	225	214
Employees life insurance fund	669	673	677
Employees and retired employees health benefits fund	2,827	2,798	2,787
Veterans special life insurance fund	150	161	176
Other	85	---	-28
REVOLVING TRUST FUNDS Subtotal.....	4,297	4,221	4,197
TOTAL, TRUST FUND OBLIGATED BALANCES.....	130,876	131,227	130,889

TABLE 9

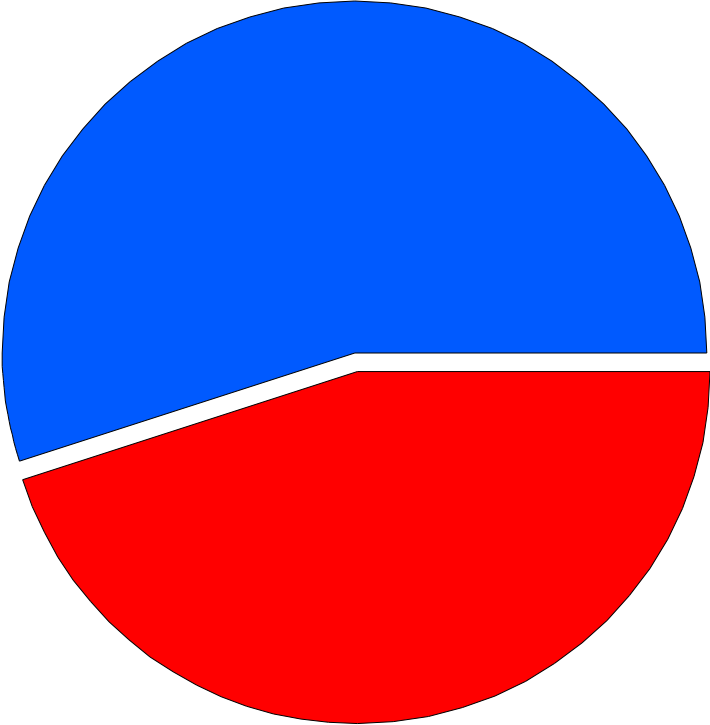
TRUST FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch	66	74	79
Judicial Branch	290	336	376
Funds Appropriated to the President	7	4	3
Department of Agriculture	486	463	444
Department of Commerce	1	1	1
Department of Defense--Military	166	286	292
Department of Energy	1	1	1
Department of Health and Human Services	42	42	42
Department of the Interior	1,902	1,901	1,936
Department of Justice	75	64	72
Department of Labor	74	81	88
Department of State	118	97	76
Department of Transportation	14,578	12,844	16,807
Department of the Treasury	28	29	29
Department of Veterans Affairs	12,599	12,454	12,238
Department of Defense Civil Agencies	376	396	491
Environmental Protection Agency	493	---	---
National Aeronautics and Space Administration	17	17	17
Office of Personnel Management	22,469	23,467	24,670
Social Security Administration	---	79	---
Other Independent Agencies	<u>510</u>	<u>614</u>	<u>696</u>
TOTAL.....	54,298	53,250	58,358

FY 1997 TRUST FUND UNOBLIGATED BALANCES
Total - \$58,358 million

\$32,093 (55.0%) Non-Revolving Trust Funds



\$26,265 (45.0%) Revolving Trust Funds

CHART 5

TABLE 10

TRUST FUND UNOBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Judicial survivors' annuities fund	236	261	287
Cooperative work trust fund	408	388	369
Voluntary separation incentive fund	26	187	229
Miscellaneous trust funds	1,780	1,778	1,778
Hazardous substance superfund	489	---	---
Federal-aid highways	12,967	10,938	13,870
Miscellaneous highway trust funds	191	128	103
Discretionary grants (Highway trust fund)	353	---	1,081
Grants-in-aid for airports (Airport and airway trust fund)	6	771	771
Facilities and equipment (Airport and airway trust fund)	888	810	764
National Service Life Insurance fund	10,854	10,748	10,590
Post-Vietnam era veterans education account	226	185	130
Inland waterways trust fund	165	148	154
Rivers and harbors contributed funds	108	130	205
Gifts and contributions	201	301	374
Other	<u>1,352</u>	<u>1,418</u>	<u>1,388</u>
NON-REVOLVING TRUST FUNDS Subtotal.....	30,250	28,191	32,093
Employees life insurance fund	16,160	17,181	18,115
Employees and retired employees health benefits fund	6,309	6,286	6,555
Veterans special life insurance fund	1,397	1,409	1,415
Other	<u>182</u>	<u>183</u>	<u>180</u>
REVOLVING TRUST FUNDS Subtotal.....	24,048	25,059	26,265
TOTAL, TRUST FUND UNOBLIGATED BALANCES.....	<u>54,298</u>	<u>53,250</u>	<u>58,358</u>

TABLE 11

TRUST FUND UNAVAILABLE COLLECTIONS, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Legislative Branch	15	17	17
Funds Appropriated to the President	-18,788	-17,818	-16,478
Department of Agriculture	449	478	527
Department of Defense--Military	751	748	719
Department of Health and Human Services	124,621	129,209	135,011
Department of Justice	---	---	1
Department of Labor	47,771	54,095	60,415
Department of State	7,864	8,503	9,167
Department of Transportation	-12,118	-11,508	-8,172
Department of Veterans Affairs	66	70	74
Department of Defense Civil Agencies	125,959	130,525	134,410
Environmental Protection Agency	4,580	4,803	6,482
Office of Personnel Management	362,774	390,638	417,908
Social Security Administration	452,421	516,710	588,348
Other Independent Agencies	<u>14,080</u>	<u>14,627</u>	<u>15,195</u>
TOTAL.....	1,110,445	1,221,097	1,343,624

BRIDGES FROM AUTHORIZATION TO CASH BALANCES

TABLE 12

FEDERAL FUND BRIDGE FROM AUTHORIZATION BASIS TO CASH BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Federal fund unexpended total:			
Balances available on an authorization basis...	863,405	828,169	816,794
Unfinanced contract authority:			
Defense business operations fund	-9,529	-1,736	-7,178
Operating-differential subsidies	-640	-315	-162
Annual contributions for assisted housing	-69,331	-59,331	-41,581
Other assisted housing programs	-23,811	-22,960	-22,122
Other	-365	-359	-554
Unavailable receipts:			
Funds for strengthening markets, income, and supply (sec	1,075	1,075	1,075
National forest fund	446	456	466
Forest Service permanent appropriations	265	305	336
Forest Service permanent appropriations	264	216	208
Abandoned mine reclamation fund	1,268	1,397	1,495
Reclamation fund	1,300	1,485	1,716
Miscellaneous permanent appropriations	218	209	213
Land and water conservation fund	10,359	11,119	11,792
Historic preservation fund	1,984	2,097	2,209
Crime victims fund	234	171	180
Salaries and expenses	4,221	4,239	4,269
Uranium supply and enrichment activities	861	861	861
Nuclear waste disposal fund	4,526	5,268	6,009
Uranium enrichment decontamination and decommissioning f	186	417	791
FHA-mutual mortgage insurance program account	---	2,385	3,549
FHA-General and special risk program account	1,209	2,944	3,136
Medical care cost recovery fund	1,101	1,156	1,287
Guaranty and indemnity program account	176	216	---
Overseas Private Investment Corporation noncredit accoun	1,988	2,164	2,291
Export Import Bank loans program account	253	261	319
Other	1,536	1,508	1,544
Unavailable offsetting collections:			
Other	<u>373</u>	<u>427</u>	<u>138</u>
 Balances on a cash basis.....	 793,572	 783,844	 789,081

TABLE 13

TRUST FUND BRIDGE FROM AUTHORIZATION BASIS TO CASH BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1995 actual	1996 estimate	1997 estimate
Trust fund unexpended total:			
Balances available on an authorization basis..	185,174	184,477	189,247
Unfinanced contract authority:			
Aviation trust funds.....	-1,950	-2,665	-2,515
Foreign military sales trust fund.....	-18,788	-17,818	-16,478
Highway trust funds.....	-46,127	-43,551	-49,509
Other trust funds	---	---	-28
Unavailable receipts:			
Aviation trust funds.....	5,167	2,339	2,974
Aquatic resources trust funds.....	1,065	1,133	1,140
Black lung disability trust fund.....	3	---	---
Education benefits fund.....	844	896	985
Federal disability insurance trust fund.....	30,222	44,904	55,332
Federal employee retirement funds.....	370,584	399,087	427,021
Federal hospital insurance trust fund.....	114,828	108,391	111,582
Federal old-age and survivors insurance.....	422,199	471,806	533,016
Federal supplementary medical insurance.....	8,848	19,777	22,288
Foreign military sales trust fund.....	-18,788	-17,818	-16,478
Harbor maintenance trust fund.....	621	884	1,150
Hazardous substance superfund.....	3,655	3,825	5,353
Highway trust funds.....	-18,976	-15,516	-13,059
Leaking underground storage tank trust fund....	925	978	1,129
Military retirement fund.....	124,463	128,735	132,355
National Service life insurance fund.....	---	1	2
Oil spill liability trust funds.....	1,028	997	1,236
Railroad retirement trust funds.....	14,029	14,575	15,142
Unemployment trust fund.....	47,768	54,095	60,415
Vaccine improvement program trust fund.....	945	1,041	1,141
Voluntary separation incentive fund.....	672	672	672
Other trust funds	343	295	228
Balances on a cash basis.....	1,228,754	1,341,540	1,464,341

TABLE 14

REPORT ON THE EFFECT OF CERTAIN PAYMENTS AND ADJUSTMENTS TO OLD BALANCES ON THE FEDERAL DEFICIT

Purpose. Public Law (P.L.) 102-190, section 1004(a), requires the Office of Management and Budget to report to Congress on deficit effects of changes made by the same Act. Public Law 101-510 made the requirements for eliminating old balances in appropriation and fund accounts more stringent.

Impact. The impact on the deficit of P.L. 101-510 would be the difference between an estimate of what might have been the outlays under the old procedures and the outlays under the revised procedures. Under the revised procedures put in place by P.L. 101-510, there is now a fixed period after which the old balances are permanently canceled.

Available Data. This table shows the obligation adjustments in expired accounts for fiscal years 1993, 1994 and 1995. These represent the maximum potential deficit impact of canceling the obligated balances.

P.L. 101-510 Impact. Under P.L. 101-510, the balances are no longer allowed to be merged beginning with balances that expired at the end of fiscal year 1989. The expired balances in each account are being separately identified by expired year and published by the Department of the Treasury. Data on fiscal years 1991, 1992, and 1993 can be found in the 1993 "Annual Report, Appendix, United States Government" compiled by the Financial Management Service of the Department of the Treasury. Aggregate data for the merged balances (those that expired at the end of fiscal year 1988 and prior years) are shown on the line identified as "Prior years".

TABLE 14

ADJUSTMENTS IN EXPIRED ACCOUNTS

(In millions of dollars)

Department or other unit	1993 actual	1994 actual	1995 actual
Legislative Branch	-10	-18	-11
Judicial Branch	-4	6	10
Executive Office of the President	-2	1	---
Funds Appropriated to the President	-122	-25	-9
Department of Agriculture	-1,081	5,765	12,894
Department of Commerce	-20	-18	-13
Department of Defense--Military	-4,140	-2,549	-2,931
Department of Education	-296	-245	-277
Department of Energy	-*	20	---
Department of Health and Human Services	-195	-233	-348
Department of Housing and Urban Development	-68	-9	-6
Department of the Interior	-91	-7	-13
Department of Justice	-82	-64	---
Department of Labor	-89	-32	-47
Department of State	-114	-54	-12
Department of Transportation	-73	-52	12
Department of the Treasury	-60	-17	-100
Department of Veterans Affairs	-78	-100	-88
Department of Defense Civil Agencies	-*	-*	---
Environmental Protection Agency	-8	-49	-41
General Services Administration	-6	-10	-21
National Aeronautics and Space Administration	-64	-17	-26
Office of Personnel Management	-*	-1	---
Other Independent Agencies	-94	-54	-74
TOTAL.....	-6,699	2,235	8,899

TABLE 15

CREDIT REFORM - FINANCING ACCOUNTS WITH UNOBLIGATED BALANCES

Under the Federal Credit Reform Act of 1990 (FCRA), new account structures were established for post-1991 direct loan obligations and loan guarantee commitments. All estimated subsidy costs from new direct loan obligations and loan guarantee commitments are recorded in accounts that are called "program" accounts and all cash flows are recorded in separate financing accounts. The net cash flows for these transactions are recorded outside the budget totals as a means of financing the deficit. Hence, these accounts are called "financing" accounts. In other words, only the unreimbursed costs of making or guaranteeing new loans --- the subsidy costs, on a net present value basis, and administrative expenses, on a cash basis --- are counted in the budget totals. The FCRA authorizes financing authority, which permits obligations to be incurred and is parallel to the concept of budget authority

This table presents the unobligated balances of financing authority in the credit financing accounts. The unobligated balances in the direct loan financing accounts are needed to repay Treasury for the amounts borrowed in the past to make loans and to provide working capital to pay the costs of foreclosing, managing, and selling collateral due to default. The unobligated balances in the loan guarantee financing accounts are needed to pay interest subsidies, claims to lenders when a borrower of a federally guaranteed loan is delinquent or in default, and to provide working capital to pay the costs of foreclosing, managing, and selling collateral due to default.

TABLE 15

CREDIT REFORM - FINANCING ACCOUNTS

Description	Unobligated balances, end of year					
	(In millions of dollars)			(By percent)		
	1995	1996	1997	1995	1996	1997
DIRECT LOAN UNOBLIGATED BALANCES:						
Agricultural credit insurance fund direct loan financing ac	314	---	---	2.2	---	---
P.L. 480 Title I Food for Progress Credits, financing accou	77	---	---	0.6	---	---
Other	<u>93</u>	<u>30</u>	<u>22</u>	<u>0.7</u>	<u>0.2</u>	<u>0.1</u>
DIRECT LOAN UNOBLIGATED BALANCES Subtotal.....	484	30	22	3.5	0.2	0.1
LOAN GUARANTEE UNOBLIGATED BALANCES:						
Agricultural credit insurance fund guaranteed loan financin	79	76	73	0.6	0.5	0.4
Commodity credit corporation export guarantee financing acc	310	228	101	2.2	1.4	0.6
Rural housing insurance fund guaranteed loan financing acco	52	63	81	0.4	0.4	0.5
Health professions graduate student loan guaranteed loan fi	202	230	251	1.4	1.4	1.5
Federal family education loan program, financing account	7,884	7,754	6,775	56.3	48.5	39.9
Maritime guaranteed loan (Title XI) financing account	80	145	230	0.6	0.9	1.4
Community development loan guarantees financing account	---	16	55	---	0.1	0.3
FHA-General and special risk guaranteed loan financing acco	435	1	---	3.1	*	---
FHA-Mutual mortgage insurance guaranteed loan financing acc	701	610	1,004	5.0	3.8	5.9
Guarantees of mortgage-backed securities financing account	101	128	155	0.7	0.8	0.9
Business guaranteed loan financing account	1,258	1,658	1,924	9.0	10.4	11.3
Guaranty and indemnity guaranteed loan financing account	3,428	3,343	3,693	24.5	20.9	21.7
Loan guarantees to Israel financing account	242	351	468	1.7	2.2	2.8
Housing and other credit guaranty programs guaranteed loan	67	70	82	0.5	0.4	0.5
Overseas private investment corporation guaranteed loan fin	109	210	335	0.8	1.3	2.0
Export-Import Bank guaranteed loan financing account	1,444	1,966	2,714	10.3	12.3	16.0
Other	<u>53</u>	<u>80</u>	<u>80</u>	<u>0.4</u>	<u>0.5</u>	<u>0.5</u>
LOAN GUARANTEE UNOBLIGATED BALANCES Subtotal.....	16,445	16,929	18,021	117.5	105.8	106.0
TOTAL, DIRECT LOAN AND LOAN GUARANTEE BALANCES.....	16,929	16,959	18,043	120.9	106.0	106.1