



Balances of Budget Authority

Budget of the U.S. Government



Fiscal Year 2010



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.
- Table balances represent end-of-year balances except as specified.

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BUDGET REVIEW AND CONCEPTS DIVISION
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BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 2010

Government agencies are permitted to enter into obligations that result in immediate or future outlays only when the agencies 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 summary information on the unexpended balances of budget authority for the end of 2008, 2009, and 2010 as shown in the 2010 Budget Appendix. The definition of unexpended balances and its two components follows:

- **Unexpended balances** of budget authority are the sum of obligated and unobligated balances.
 - **Unobligated balances** are the amounts of budget authority that have not yet been committed by contract or other legally binding action by the government.
 - **Obligated balances** are the amounts of unpaid obligations (i.e., undelivered orders and accounts payable) that are net of accounts receivable and unfilled customer orders.

Unobligated balances of budget authority may be carried forward from one year to the next only when authority to incur new 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.

Unexpended balances are the result of a lag between the time budget authority becomes available (for example, when an appropriation is enacted) and the actual outlay of funds. Outlays usually occur when the Department of Treasury electronically disburses the funds in payment of an obligation. For most government accounts, the interval between the enactment of appropriations, the obligation of funds, and the related outlays is relatively short.

Unexpended balances consist of three types of accounts: annual, multi-year and no-year accounts.

For annual accounts, appropriations are made available for obligation 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 the expired annual appropriations are normally carried forward for five years during which the balances are not available for new obligations but are available to pay old bills. After the five expired years, the balances are permanently canceled.

For multi-year accounts, appropriations are made available for more than one fiscal year. When the budget authority of multi-year funds expires the balances are treated the same as the balances of annual accounts. The obligated, but not yet paid, portions are carried forward for five fiscal years, after which the balances are permanently canceled.

For no-year accounts, appropriations are made available until the objectives of the program have been achieved. In these instances, unobligated balances are carried forward and become available for new obligations. 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. To the extent that balances have been canceled, old bills can be paid from up to one percent of the balances in any unexpired account available for the same purpose as the canceled accounts.

Total unexpended balances will approach two trillion dollars by the end of 2010. Table 1, Summary of Unexpended Balances, provides a distribution between Federal and Trust funds for 2008, 2009, and 2010. Table 2, Total Unexpended Balances by Agency, provides a distribution of unexpended balances by agencies.

Charts 1 and 2 provide an overview of the projected unexpended balances at the end of 2010.

Chart I

FY 2010

**Total Unexpended Balances
\$1,964 Billion**

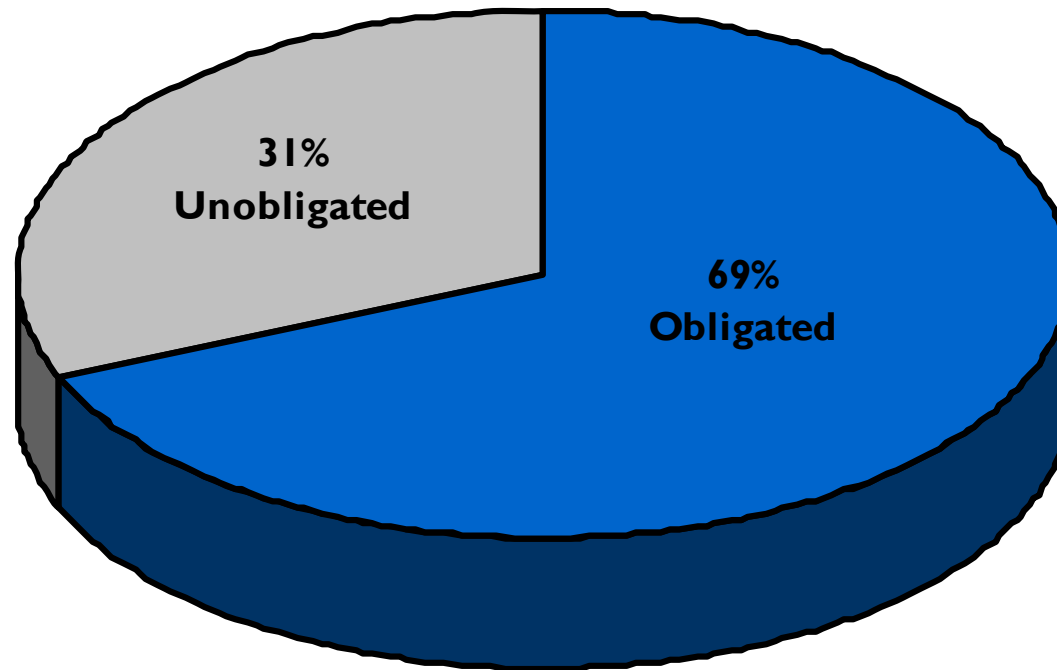
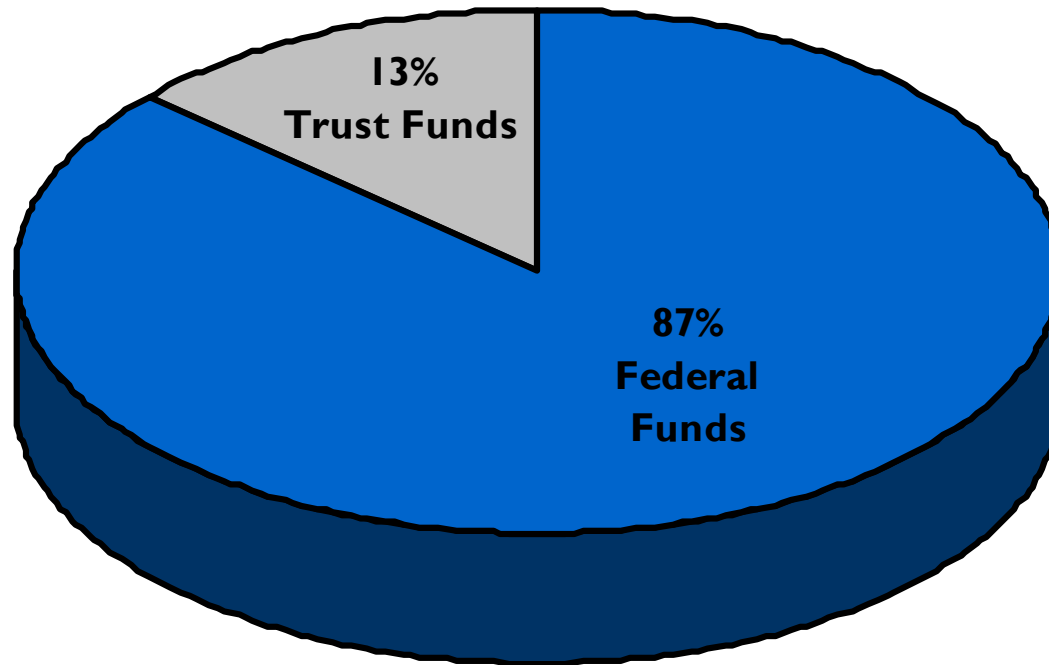


Chart 2

FY 2010

**Unobligated Balances
\$617 Billion**



TABLES

FEDERAL AND TRUST FUND SUMMARIES

TABLE I. SUMMARY OF UNEXPENDED BALANCES
(In millions of dollars)

Description	2008 actual	2009 estimate	2010 estimate
Federal funds:			
Obligated balances	819,908	1,098,828	1,075,476
Unobligated balances	594,508	657,007	534,996
Total Federal funds unexpended balances	1,414,416	1,755,835	1,610,472
Trust funds:			
Obligated balances	284,467	295,226	271,609
Unobligated balances	94,364	84,859	81,929
Total Trust funds unexpended balances	378,831	380,085	353,538
Total Federal and trust funds:			
Obligated balances	1,104,375	1,394,054	1,347,085
Unobligated balances	688,872	741,866	616,925
Total unexpended balances	1,793,247	2,135,920	1,964,010

TABLE 2. TOTAL UNEXPENDED BALANCES, BY AGENCY
(In millions of dollars)

Department or other unit	Start 2008		End 2008		End 2009		End 2010	
	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated
Legislative Branch	1,100	1,814	1,127	1,782	1,045	1,944	835	1,912
Judicial Branch	819	1,121	927	1,181	863	1,102	973	1,109
Department of Agriculture	25,477	14,718	25,293	15,018	30,956	14,596	31,429	11,572
Department of Commerce	6,727	765	7,108	2,226	10,087	4,895	12,774	429
Department of Defense--Military	306,014	89,492	357,459	109,088	393,839	71,447	381,662	66,200
Department of Education	50,710	4,101	49,869	2,841	111,836	26,396	90,206	6,243
Department of Energy	15,242	2,597	16,610	2,087	37,205	21,918	31,833	4,587
Department of Health and Human Services	135,694	10,818	138,168	15,646	165,230	11,288	161,282	7,063
Department of Homeland Security	40,930	15,936	45,318	20,754	51,783	10,381	46,974	7,378
Department of Housing and Urban Development	65,396	38,105	56,759	48,079	72,232	27,157	63,541	27,773
Department of the Interior	7,761	5,930	7,254	7,049	9,045	8,155	10,040	6,172
Department of Justice	11,166	2,923	11,333	2,728	14,677	2,004	13,168	2,013
Department of Labor	8,205	17,455	8,329	16,177	11,680	17,041	9,719	17,386
Department of State	13,056	4,916	16,155	7,282	17,597	10,073	15,771	11,754
Department of Transportation	75,002	46,173	78,630	45,469	103,771	49,906	105,296	31,167
Department of the Treasury	16,920	36,858	16,947	238,921	63,227	334,222	55,361	295,388
Department of Veterans Affairs	12,891	9,571	16,021	9,860	20,374	6,215	22,515	5,267
Corps of Engineers--Civil Works	1,899	9,633	3,875	11,675	1,707	16,980	3,955	10,321
Other Defense Civil Programs	4,174	87	3,818	84	3,937	70	4,088	70
Environmental Protection Agency	9,238	3,108	8,699	3,187	14,633	3,611	14,349	3,495
Executive Office of the President	1,541	194	863	27	479	27	184	141
General Services Administration	1,031	5,596	848	5,728	4,041	7,684	6,807	3,167
International Assistance Programs	82,110	18,326	95,125	17,696	98,071	22,041	94,233	24,795
National Aeronautics and Space Administration	7,378	2,402	8,299	819	7,515	797	7,510	1,030
National Science Foundation	8,107	146	8,464	162	11,504	50	10,528	50
Office of Personnel Management	9,073	46,038	9,477	47,183	9,835	48,432	10,251	49,630
Small Business Administration	500	600	420	1,404	722	1,312	644	840
Social Security Administration	1,951	2,508	2,233	2,114	2,343	3,375	2,479	2,633
Social Security Administration	72,501	208	75,201	243	79,318	873	82,003	481
Allowances	---	---	---	---	10,725	---	20,530	---
Other Independent Agencies	34,808	66,174	33,746	52,362	33,777	17,874	36,145	16,859
TOTAL	1,027,421	458,313	1,104,375	688,872	1,394,054	741,866	1,347,085	616,925

TABLE 2. TOTAL UNEXPENDED BALANCES, BY AGENCY
(In millions of dollars)

	Obligated	Start 2008 Unobligated	Obligated	End 2008 Unobligated	Obligated	End 2009 Unobligated	Obligated	End 2010 Unobligated
MEMORANDUM:								
Federal funds	766,548	365,201	819,908	594,508	1,098,828	657,007	1,075,476	534,996
Trust funds	260,873	93,112	284,467	94,364	295,226	84,859	271,609	81,929

FEDERAL FUNDS

TABLE 3. FEDERAL FUND OBLIGATED BALANCES, BY AGENCY
(In millions of dollars)

Department or other unit	2008 Actual	2009 Estimate	2010 Estimate
Legislative Branch	1,112	1,023	810
Judicial Branch	927	863	973
Department of Agriculture	25,219	30,818	31,245
Department of Commerce	7,107	10,086	12,773
Department of Defense--Military	356,726	393,133	380,966
Department of Education	49,869	111,836	90,206
Department of Energy	16,610	37,205	31,833
Department of Health and Human Services	89,662	116,582	112,853
Department of Homeland Security	45,122	51,531	46,722
Department of Housing and Urban Development	56,758	72,232	63,541
Department of the Interior	6,768	8,539	9,522
Department of Justice	11,310	14,639	13,155
Department of Labor	5,721	8,969	6,946
Department of State	16,140	17,581	15,755
Department of Transportation	11,358	31,561	57,494
Department of the Treasury	16,785	63,039	55,106
Department of Veterans Affairs	14,191	18,575	20,757
Corps of Engineers--Civil Works	3,127	999	3,246
Other Defense Civil Programs	285	295	299
Environmental Protection Agency	7,324	13,093	12,834
Executive Office of the President	863	479	184
General Services Administration	845	4,041	6,807
International Assistance Programs	23,528	25,802	24,248
National Aeronautics and Space Administration	8,299	7,515	7,510
National Science Foundation	8,427	11,461	10,485
Office of Personnel Management	783	747	818
Small Business Administration	420	722	644
Social Security Administration	2,233	2,343	2,479
Other Independent Agencies	32,389	32,394	34,735
Allowances	---	10,725	20,530
TOTAL	819,908	1,098,828	1,075,476

TABLE 4. FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY
(In millions of dollars)

Department or other unit	2008 Actual	2009 Estimate	2010 Estimate
Legislative Branch	1,719	1,882	1,849
Judicial Branch	417	301	267
Department of Agriculture	14,453	14,255	11,279
Department of Commerce	2,226	4,895	429
Department of Defense--Military	108,863	71,201	65,950
Department of Education	2,841	26,396	6,243
Department of Energy	2,087	21,918	4,587
Department of Health and Human Services	15,541	11,183	6,958
Department of Homeland Security	20,681	10,354	7,351
Department of Housing and Urban Development	48,077	27,154	27,770
Department of the Interior	6,637	7,761	5,780
Department of Justice	2,679	1,941	1,943
Department of Labor	16,112	16,976	17,319
Department of State	7,106	9,911	11,603
Department of Transportation	5,188	21,255	5,823
Department of the Treasury	238,186	333,478	294,635
Department of Veterans Affairs	8,118	4,476	3,540
Corps of Engineers--Civil Works	11,101	16,422	9,791
Other Defense Civil Programs	21	20	18
Environmental Protection Agency	1,639	1,479	1,821
Executive Office of the President	27	27	141
General Services Administration	5,728	7,684	3,167
International Assistance Programs	17,662	22,023	24,777
National Aeronautics and Space Administration	816	794	1,027
National Science Foundation	118	50	50
Office of Personnel Management	866	894	904
Small Business Administration	1,404	1,312	840
Social Security Administration	2,114	3,375	2,633
Other Independent Agencies	52,081	17,590	16,501
TOTAL	594,508	657,007	534,996

TRUST FUNDS

TABLE 5. TRUST FUND OLBIGATED BALANCES, BY MAJOR FUNDS
(In millions of dollars)

Trust Fund	2008 Actual	2009 Estimate	2010 Estimate
NON-REVOLVING TRUST FUNDS:			
Forest Service Trust Funds	52	113	156
Foreign National Employees Separation Pay	401	401	401
Federal Supplementary Medical Insurance Trust Fund	20,471	20,549	20,519
Federal Hospital Insurance Trust Fund	22,020	22,112	21,980
Medicare Prescription Drug Account, Federal Supplementary Insurance	5,372	5,369	5,340
Health Care Fraud and Abuse Control Account	438	438	438
Miscellaneous Trust Funds	166	135	108
Sport Fish Restoration	431	469	471
Unemployment Trust Fund	2,603	2,708	2,772
Federal Old-age and Survivors Insurance Trust Fund	50,585	54,442	56,036
Federal Disability Insurance Trust Fund	25,262	26,153	26,852
Limitation on Administrative Expenses	-646	-1,277	-885
Hazardous Substance Superfund	1,279	1,275	1,326
Leaking Underground Storage Tank Trust Fund	120	298	224
Grants-in-aid for Airports (Airport and Airway Trust Fund)	5,065	5,082	5,101
Facilities and Equipment (Airport and Airway Trust Fund)	1,785	1,794	2,082
Research, Engineering and Development (Airport and Airway Trust)	137	170	162
Federal-aid Highways	48,534	52,905	29,575
Miscellaneous Highway Trust Funds	150	130	102
Motor Carrier Safety Grants	315	220	222
Highway Traffic Safety Grants	714	716	654
Formula and Bus Grants	9,953	10,873	9,641
Civil Service Retirement and Disability Fund	5,674	6,091	6,253
National Service Life Insurance Fund	1,410	1,366	1,310
Foreign Military Sales Trust Fund	71,547	72,205	69,923
Military Retirement Fund	3,359	3,535	3,714
Armed Forces Retirement Home	173	105	72
Coastal Wetlands Restoration Trust Fund	264	215	167
Rivers and Harbors Contributed Funds	387	428	477
Railroad Social Security Equivalent Benefit Account	565	571	594
Rail Industry Pension Fund	343	362	372
Gifts and Contributions	420	418	409
Other	1,191	944	916

TABLE 5. TRUST FUND OBLIGATED BALANCES, BY MAJOR FUNDS
(In millions of dollars)

Trust Fund	2008 Actual	2009 Estimate	2010 Estimate
TOTAL NON-REVOLVING TRUST FUNDS OBLIGATED BALANCES	280,540	291,315	267,484
REVOLVING TRUST FUNDS:			
Surcharge Collections, Sales of Commissary Stores, Defense	307	284	278
Assessment Funds	162	188	215
Employees Life Insurance Fund	377	351	390
Employees and Retired Employees Health Benefits Funds	2,643	2,646	2,790
Veterans Special Life Insurance Fund	403	418	432
Other	35	24	20
TOTAL REVOLVING TRUST FUNDS OBLIGATED BALANCES	3,927	3,911	4,125
TOTAL TRUST FUND OBLIGATED BALANCES	284,467	295,226	271,609

TABLE 6. TRUST FUND UNOLBIGATED BALANCES, BY AGENCY
(In millions of dollars)

Department or other units	2008 Actual	2009 Estimate	2010 Estimate
Legislative Branch	63	62	63
Judicial Branch	764	801	842
Department of Agriculture	565	341	293
Department of Defense--Military	225	246	250
Department of Health and Human Services	105	105	105
Department of Homeland Security	73	27	27
Department of Housing and Urban Development	2	3	3
Department of the Interior	412	394	392
Department of Justice	49	63	70
Department of Labor	65	65	67
Department of State	176	162	151
Department of Transportation	40,281	28,651	25,344
Department of the Treasury	735	744	753
Department of Veterans Affairs	1,742	1,739	1,727
Corps of Engineers-Civil Works	574	558	530
Other Defense Civil Programs	63	50	52
Environmental Protection Agency	1,548	2,132	1,674
International Assistance Programs	34	18	18
National Aeronautics and Space Administration	3	3	3
National Science Foundation	44	---	---
Office of Personnel Management	46,317	47,538	48,726
Social Security Administration	243	873	481
Other Independent Agencies	281	284	358
TOTAL	94,364	84,859	81,929

TABLE 7. TRUST FUND UNOLBIGATED BALANCES, BY MAJOR FUNDS
(In millions of dollars)

Trust Fund	2008 Actual	2009 Estimate	2010 Estimate
NON-REVOLVING TRUST FUNDS:			
Judicial Survivors' Annuities Fund	471	479	488
Judicial Officers' Retirement Fund	277	305	336
Tobacco Trust Fund	180	---	---
Forest Service Trust Funds	264	223	179
Foreign National Employees Separation Pay	179	179	179
Sport Fish Restoration	221	218	217
Foreign Service National Separation Liability Trust Fund	164	156	145
Limitation on Administrative Expenses	243	873	481
Hazardous Substance Superfund	1,513	2,090	1,633
Grants-in-aid for Airports (Airport and Airway Trust Fund)	102	407	407
Facilities and Equipment (Airport and Airway Trust Fund)	1,016	989	912
Federal-aid Highways	35,440	24,128	22,595
Formula and Bus Grants	3,310	2,992	1,359
Coastal Wetlands Restoration Trust Fund	174	199	220
Rivers and Harbors Contributed Funds	393	352	303
Other	1,712	1,320	1,347
NON-REVOLVING TRUST FUNDS Subtotal	45,659	34,910	30,801
REVOLVING TRUST FUNDS:			
Assessment Funds	735	744	753
Employees Life Insurance Fund	33,490	34,778	35,928
Employees and Retired Employees Health Benefits Funds	12,827	12,760	12,798
Veterans Special Life Insurance Fund	1,597	1,583	1,561
Other	56	84	88
REVOLVING TRUST FUNDS Subtotal	48,705	49,949	51,128
TOTAL TRUST FUND UNOBLIGATED BALANCES	94,364	84,859	81,929

BRIDGE TABLE

Bridge Table for Trust Funds: From Unexpended Balances of Budget Authority to Cash Balances

Federal law designates certain accounts as trust funds. These accounts are authorized to do two things. First, trust funds are authorized to collect receipts or offsetting receipts that are earmarked for specific purposes. Second, trust funds are authorized to obligate or spend those receipts. The receipts or offsetting receipts are deposited in trust fund “receipt” accounts. The amounts authorized to be obligated or spent are credited to trust fund “expenditure” accounts.

Previous tables in this report provide information on the unexpended balances of “budget authority” that are in trust fund “expenditure” accounts as shown in the “Program and Financing” (P&F) schedule printed in the Appendix to the Budget.

TRUST FUND UNEXPENDED BALANCES OF BUDGET AUTHORITY

Trust fund balances of budget authority are derived from the information in the P&F schedule which is also known as MAX schedule P in the Budget database. Specifically, the unexpended balances in schedule P consist of balances from the following:

- Amounts appropriated;
- Offsetting collections credited to expenditure accounts; and
- Unfunded contract authority.

The first line in Table 8 presents the total trust fund unexpended balance of budget authority as presented in the previous trust tables in this report.

Balances of amounts *appropriated* represent cash balances. No further legal action is needed to obtain cash to liquidate obligations incurred against appropriations. Balances of offsetting collections credited to expenditure accounts also represent cash balances. Offsetting collections result from laws that authorize the crediting of certain collections of cash (generally from business-like transactions like the selling of stamps) directly to trust expenditure accounts.

Unfunded Contract Authority. In contrast, balances of unfunded contract authority do not represent cash balances. Unfunded contract authority results from laws that provide the authority to obligate the Federal government in *anticipation* of receiving cash at a later date to cover disbursements. The anticipated cash can take the form of an offsetting collection or an appropriation to liquidate the unfunded contract authority.

The line in Table 8 labeled “Subtotal, Unfunded Contract Authority” provides the amounts that must be subtracted from trust fund unexpended balances to get to the amount of trust fund cash balances in trust fund expenditure accounts.

Trust Fund Receipt Accounts. As a general rule, the amounts in trust fund receipt accounts are “cash” balances. The balances of trust fund receipts are derived from the information in the “Special and Trust Fund Receipts” (N) schedule.

TRUST FUND CASH BALANCES

The line in Table 8 labeled “Subtotal, Trust Fund Unavailable Receipts” provides the additional amount that must be added to the amount of trust fund cash balances in trust fund expenditure accounts to reach the total trust fund cash balances.

TABLE 8. TRUST FUND BRIDGE FROM BALANCES OF BUDGET AUTHORITY TO CASH BALANCES
(In millions of dollars)

Trust Fund	2008 Actual	2009 Estimate	2010 Estimate
Trust Fund Unexpended Balances	378,831	380,085	353,538
Unfunded Contract Authority:			
Federal-aid Highways	-64,085	-54,586	-27,693
Foreign Military Sales Trust Fund	-57,378	-62,675	-66,964
Formula and Bus Grants	-8,926	-7,860	-3,640
Grants-in-aid for Airports (Airport and Airway Trust Fund)	-3,348	-3,568	-4,083
Highway Traffic Safety Grants	-110	-50	-50
Motor Carrier Safety	-30	-5	-6
Surcharge Collections, Sales of Commissary Stores, Defense	-18	-18	-18
Subtotal, Unfunded Contract Authority	-133,895	-128,762	-102,454
Cash Balance In Expenditure Accounts	244,936	251,323	251,084
Trust Fund Unavailable Receipts:			
Airport and Airway Trust Fund	757	471	-16
Aquatic Resources Trust Fund	1,092	1,047	1,033
Black Lung Disability Trust Fund	61	120	490
Civil Service Retirement and Disability Fund	723,194	751,231	779,332
Education Benefits Fund	1,817	1,920	2,007
Federal Disability Insurance Trust Fund	190,762	182,039	169,251
Federal Hospital Insurance Trust Fund	296,462	284,849	270,025
Federal Old-age and Survivors Insurance Trust Fund	2,099,838	2,244,270	2,392,893
Federal Supplementary Medical Insurance Trust Fund	33,274	38,558	36,900
Foreign Military Sales Trust Fund	---	9,003	15,605
Foreign Service Retirement and Disability Fund	14,855	15,303	15,714
Harbor Maintenance Trust Fund	4,559	4,973	5,415
Highway Trust Fund	-9,101	-24,315	-29,867
Leaking Underground Storage Tank Trust Fund	3,043	3,028	3,233
Military Retirement Fund	247,558	273,708	326,300
National Railroad Retirement Investment Trust	25,254	17,684	16,350
National Service Life Insurance Fund	7,873	7,336	6,766
Oil Spill Liability Trust Fund	1,013	1,298	1,599
Rail Industry Pension Fund	289	94	206
Railroad Social Security Equivalent Benefit Account	224	215	195

TABLE 8. TRUST FUND BRIDGE FROM BALANCES OF BUDGET AUTHORITY TO CASH BALANCES
(In millions of dollars)

Trust Fund	2008 Actual	2009 Estimate	2010 Estimate
Unemployment Trust Fund	70,901	27,113	20,851
Vaccine Injury Compensation Program Trust Fund	2,674	2,889	3,112
Voluntary Separation Incentive Fund	501	440	378
Other Trust Funds and Adjustments	-8,736	-4,946	-4,977
Subtotal, Trust Fund Unavailable Receipts	3,708,164	3,838,328	4,032,795
TRUST FUND CASH BALANCES	3,953,100	4,089,651	4,283,879

CREDIT REFORM – FINANCING ACCOUNTS

TABLE 9
CREDIT REFORM - FINANCING ACCOUNTS 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 for new direct loan obligations and loan guarantee commitments are recorded in accounts that are called “program” accounts. All cash flows for the direct loans and loan guarantees are recorded in separate non-budgetary 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 by financing accounts 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 the Department of Treasury for the amounts borrowed in the past to make loans. These balances also 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 Federal 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 9. CREDIT REFORM FINANCING ACCOUNTS UNOBLIGATED BALANCES
2010 BUDGET

Account	(In millions of dollars)			(Percent of Total Unobligated Balances)		
	2008	2009	2010	2008	2009	2010
DIRECT LOAN UNOBLIGATED BALANCES:						
Farm Storage Facility Direct Loan Financing Account	116	111	128	0.2	0.2	0.2
Agricultural Credit Insurance Fund Direct Loan Financing Account	692	1,566	1,795	1.4	2.8	2.4
Rural Electrification and Telecommunications Direct Loan Financing	475	618	617	0.9	1.1	0.8
Rural Telephone Bank Direct Loan Financing Account	27	130	147	0.1	0.2	0.2
Rural Water and Waste Disposal Direct Loans Financing Account	72	---	---	0.1	---	---
Rural Housing Insurance Fund Direct Loan Financing Account	146	---	---	0.3	---	---
Rural Community Facility Direct Loans Financing Account	87	---	---	0.2	---	---
P.L. 480 Direct Credit Financing Account	1,372	507	470	2.7	0.9	0.6
Debt Reduction - Financing Account	155	197	220	0.3	0.3	0.3
GSE Mortgage-Backed Securities Purchase Direct Loan Financing Acct	335	---	---	0.7	---	---
Historically Black College and University Capital Financing Direct Loan	329	329	370	0.7	0.6	0.5
Federal Direct Student Loan Program Financing Account	672	---	---	1.3	---	---
Temporary Student Loan Purchase Authority Standard Put Financing	3	93	111	0.0	0.2	0.2
Temporary Student Loan Purchase Authority Financing Account	---	---	2,923	---	---	4.0
Temporary Student Loan Purchase Authority Conduit Financing Acct	---	4,570	4,664	---	8.1	6.3
Title 17 Innovative Technology Direct Loan Financing Account	---	1,875	7,093	---	3.3	9.6
Advanced Technology Vehicles Manufacturing Direct Loan Financing	---	2,667	4,881	---	4.7	6.6
Disaster Direct Loan Financing Account	869	81	470	1.7	0.1	0.6
Housing Direct Loan Financing Account	55	---	---	0.1	---	---
Foreign Military Financing Direct Loan Financing Account	90	19	30	0.2	0.0	0.0
Debt Reduction Financing Account	220	---	---	0.4	---	---
Overseas Private Investment Corporation Direct Loan Financing Acct	68	5	6	0.1	0.0	0.0
Debt Reduction Financing Account	54	---	---	0.1	---	---
Spectrum Auction Direct Loan Financing Account	54	---	---	0.1	---	---
National Infrastructure Bank Direct Loan Financing Account	---	---	-340	---	---	-0.5
Other	101	37	48	0.2	0.1	0.1
TOTAL DIRECT LOAN UNOBLIGATED BALANCES	5,992	12,805	23,633	11.8	22.7	32.0
LOAN GUARANTEE UNOBLIGATED BALANCES:						
Agricultural Credit Insurance Fund Guaranteed Loan Financing Acct	177	172	250	0.3	0.3	0.3
Commodity Credit Corporation Export Guarantee Financing Account	873	962	899	1.7	1.7	1.2
Rural Housing Insurance Fund Guaranteed Loan Financing Account	761	1,269	1,356	1.5	2.2	1.8
Rural Business and Industry Guaranteed Loans Financing Account	254	---	---	0.5	---	---

TABLE 9. CREDIT REFORM FINANCING ACCOUNTS UNOBLIGATED BALANCES
2010 BUDGET

Account	(In millions of dollars)			(Percent of Total Unobligated Balances)		
	2008	2009	2010	2008	2009	2010
Biorefinery Assistance Guaranteed Loan Financing Account	---	4	54	---	0.0	0.1
Emergency Steel, Oil, and Gas Guaranteed Loan Financing Account	57	1	1	0.1	0.0	0.0
Health Education Assistance Loans Financing Account	91	57	51	0.2	0.1	0.1
Indian Guaranteed Loan Financing Account	40	45	53	0.1	0.1	0.1
Troubled Assets Insurance Financing Fund Guaranteed Loan Financing	---	100	819	---	0.2	1.1
Federal Family Education Loan Program Financing Account	25,840	6,152	9,972	51.1	10.9	13.5
Maritime Guaranteed Loan (title XI) Financing Account	238	135	159	0.5	0.2	0.2
Community Development Loan Guarantees Financing Account	109	112	118	0.2	0.2	0.2
FHA-general and Special Risk Guaranteed Loan Financing Account	497	6,919	6,393	1.0	12.3	8.7
Home Ownership Preservation Entity Fund Financing Account	---	206	1,424	---	0.4	1.9
FHA-mutual Mortgage Insurance Guaranteed Loan Financing Account	7,645	19,274	20,044	15.1	34.2	27.2
Guarantees of Mortgage-backed Securities Financing Account	1,235	1,023	770	2.4	1.8	1.0
Business Guaranteed Loan Financing Account	670	1,389	1,395	1.3	2.5	1.9
Housing Guaranteed Loan Financing Account	3,223	3,083	3,436	6.4	5.5	4.7
Loan Guarantees to Israel Financing Account	1,284	1,263	1,369	2.5	2.2	1.9
Development Credit Authority Guaranteed Loan Financing Account	32	71	103	0.1	0.1	0.1
Urban and Environmental Credit Guaranteed Loan Financing Account	79	100	102	0.2	0.2	0.1
Loan Guarantees to Egypt Financing Account	170	192	200	0.3	0.3	0.3
Overseas Private Investment Corporation Guaranteed Loan Financing	340	343	426	0.7	0.6	0.6
Export-Import Bank Guaranteed Loan Financing Account	852	650	631	1.7	1.2	0.9
Other	118	97	135	0.2	0.2	0.2
TOTAL LOAN GUARANTEE UNOBLIGATED BALANCES	44,585	43,619	50,160	88.2	77.3	68.0
TOTAL DIRECT LOAN AND LOAN GUARANTEE BALANCES	50,577	56,424	73,793	100.0	100.0	100.0

Executive Office of the President
Office of Management and Budget

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