

BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 1998

**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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BUDGET REVIEW AND CONCEPTS DIVISION, BUDGET CONCEPTS BRANCH

Explanatory Notes Relating to Balances of Budget Authority Tables

The following items affect the amounts in the tables:

- ◆ **Department of Health and Human Services - Low Income Home Energy Assistance Program Account (LIHEAP).** At the end of FY 1996, unobligated balances for LIHEAP of \$55,996,427 was available but not reported in the MAX database. As a result, this amount is not in these tables. The amount was provided in P.L. 103-33, the Departments of Labor (DOL), Health, and Human Services (HHS), Education, and Related Agencies Appropriations Act of 1995, and P.L. 104-134, the DOL, HHS, Education, and Related Agencies Appropriations Act of 1996. These funds will enable the HHS to support the needs of eight states suffering from cold weather conditions that are much more severe than the rest of the country. The affected states are Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, and North and South Dakota.
- ◆ **Department of Agriculture - Animal and Plant Health Inspection Service: Salaries and Expenses Account.** The negative balances shown in this account are due to a data entry error; the values should be positive. This impacts the totals of Table 5 and the totals in the 1998 Budget.
- ◆ **Department of Interior - National Park Service: National Recreation and Preservation Account.** There is a one million dollar unobligated balance in Table 5 due to a MAX database error; this impacts the table total. The account presentation in the 1998 Budget Appendix also shows a one million balance error on line 24.40, Unobligated balance available, end-of-year: Uninvested balance.
- ◆ **Independent Agency - Arms Control and Disarmament Agency Account.** There is a one million dollar balance due to an accounting requirement that does not represent an actual end of year unobligated balance in 1996.

BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 1998

Narrative Explanation

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 1996, 1997, and 1998 as shown in the FY 1998 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, this report includes Federal fund and trust fund unavailable collections, Tables 6 (page 47) and 11 (page 55), 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 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, intra governmental 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 (page 4) presents "Total Unexpended Balances for FY 1998." As the chart illustrates, obligated balances make up nearly three fourths of the unexpended balances.

Table 1 (page 5) and Table 2 (page 6) are summary tables showing total obligated balances and total unobligated balances by agency for fiscal years 1996, 1997, and 1998.

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 1998 Unexpended Balances

Total - \$1,029,448 (In millions of dollars)

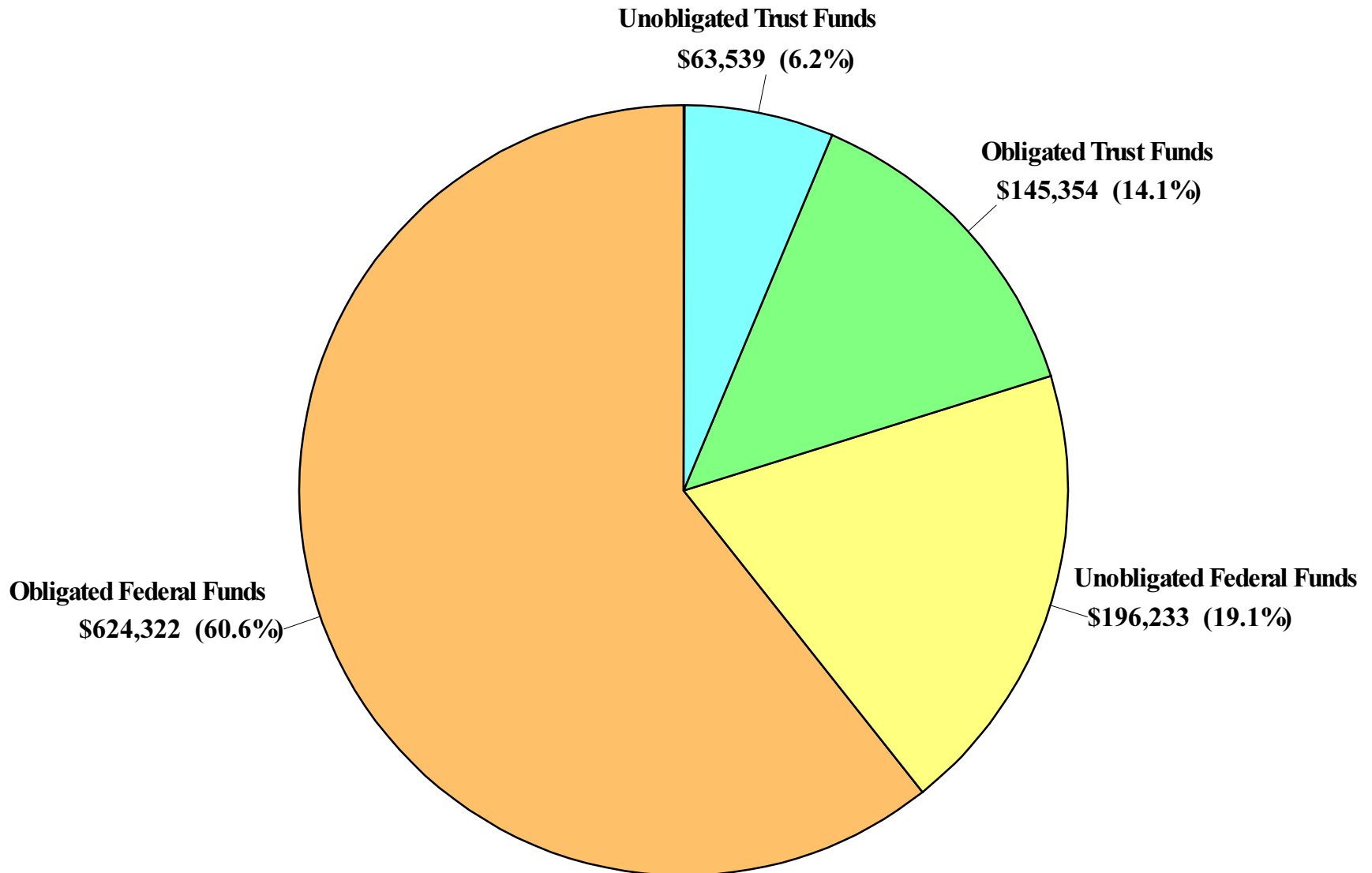


Chart 1

TABLE 1

SUMMARY OF UNEXPENDED BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Federal funds:			
Obligated balances.....	614,356	621,918	624,322
Unobligated balances.....	222,916	213,085	196,233
Total Federal fund unexpended balances.....	<u>837,272</u>	<u>835,003</u>	<u>820,555</u>
Trust funds:			
Obligated balances.....	138,171	140,617	145,354
Unobligated balances.....	54,425	57,809	63,539
Total trust fund unexpended balances.....	<u>192,596</u>	<u>198,426</u>	<u>208,893</u>
Total Federal and trust funds:			
Obligated balances.....	752,527	762,535	769,676
Unobligated balances.....	277,341	270,894	259,772
Total unexpended balances.....	<u>1,029,868</u>	<u>1,033,429</u>	<u>1,029,448</u>

TABLE 2

TOTAL UNEXPENDED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Start 1996		End 1996/ Start 1997		End 1997/ Start 1998		End 1998	
	obli- gated	unobli- gated	obli- gated	unobli- gated	obli- gated	unobli- gated	obli- gated	unobli- gated
Legislative Branch	939	1,107	784	1,404	670	1,508	611	1,537
Judicial Branch	323	543	329	644	231	470	332	431
Executive Office of the President	51	13	50	10	45	6	46	3
Funds Appropriated to the President	66,684	35,529	64,010	35,630	65,029	34,428	65,359	37,938
Department of Agriculture	40,007	3,618	46,138	6,518	46,140	3,868	44,974	2,624
Department of Commerce	3,525	787	3,645	594	3,929	172	4,022	164
Department of Defense--Military	193,947	30,386	190,927	29,840	186,226	29,760	188,643	30,041
Department of Education	23,692	4,423	21,946	4,405	25,045	2,303	31,237	2,952
Department of Energy	10,155	3,153	8,420	2,797	8,085	1,933	11,147	1,330
Department of Health and Human Services	54,628	13,883	60,803	4,283	61,387	8,400	61,808	1,508
Department of Housing and Urban Development	173,755	27,839	151,301	31,687	147,562	24,652	138,931	23,744
Department of the Interior	3,417	3,688	3,232	4,290	3,595	3,536	3,779	3,405
Department of Justice	5,832	2,305	8,020	3,208	12,501	1,580	13,327	1,184
Department of Labor	4,936	8,334	5,064	8,911	5,191	10,311	5,340	12,009
Department of State	1,327	771	1,676	544	1,545	395	1,643	315
Department of Transportation	50,064	16,786	48,535	14,809	50,926	16,914	51,154	21,472
Department of the Treasury	22,813	22,780	22,338	24,265	22,755	25,877	23,009	28,209
Department of Veterans Affairs	5,256	15,603	6,948	14,854	7,072	14,219	7,471	13,752
Department of Defense Civil Agencies	4,328	2,130	4,401	1,875	4,415	1,758	4,771	1,793
Environmental Protection Agency	10,946	1,006	10,619	1,538	12,460	12	13,387	54
General Services Administration	5,720	3,390	5,110	2,904	5,633	1,730	6,526	428
National Aeronautics and Space Administration	6,711	1,237	6,579	1,314	7,143	694	7,058	685
Office of Personnel Management	6,004	23,606	6,349	24,381	6,465	24,302	6,643	25,492
Small Business Administration	1,015	706	945	690	1,152	630	1,243	774
Social Security Administration	32,615	2,324	35,377	1,653	34,970	1,780	36,460	---
Other Independent Agencies	36,369	52,711	38,981	54,293	42,363	59,656	40,755	47,928
TOTAL.....	765,059	278,658	752,527	277,341	762,535	270,894	769,676	259,772
MEMORANDUM								
Federal funds.....	633,600	223,581	614,356	222,916	621,918	213,085	624,322	196,233
Trust funds.....	131,459	55,077	138,171	54,425	140,617	57,809	145,354	63,539

FEDERAL FUNDS

TABLE 3

FEDERAL FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Legislative Branch	778	661	600
Judicial Branch	328	230	331
Executive Office of the President	50	45	46
Funds Appropriated to the President	38,776	38,936	39,056
Department of Agriculture	46,102	46,040	44,862
Department of Commerce	3,645	3,929	4,022
Department of Defense--Military	190,316	185,548	188,310
Department of Education	21,946	25,045	31,237
Department of Energy	8,402	8,067	11,129
Department of Health and Human Services	36,607	37,488	38,119
Department of Housing and Urban Development	151,301	147,562	138,931
Department of the Interior	2,994	3,291	3,467
Department of Justice	7,999	12,479	13,305
Department of Labor	5,044	5,167	5,235
Department of State	1,675	1,531	1,636
Department of Transportation	8,567	9,585	7,302
Department of the Treasury	22,108	22,553	22,809
Department of Veterans Affairs	5,562	5,672	6,016
Department of Defense Civil Agencies	1,755	1,720	1,897
Environmental Protection Agency	8,221	9,481	9,801
General Services Administration	5,110	5,633	6,526
National Aeronautics and Space Administration	6,579	7,143	7,058
Office of Personnel Management	229	239	269
Small Business Administration	945	1,152	1,243
Social Security Administration	676	701	708
Other Independent Agencies	<u>38,641</u>	<u>42,020</u>	<u>40,407</u>
TOTAL.....	614,356	621,918	624,322

TABLE 4

FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Legislative Branch	1,334	1,440	1,472
Judicial Branch	316	109	32
Executive Office of the President	10	6	3
Funds Appropriated to the President	35,623	34,427	37,937
Department of Agriculture	6,240	3,680	2,469
Department of Commerce	594	172	164
Department of Defense--Military	29,529	29,501	29,821
Department of Education	4,405	2,303	2,952
Department of Energy	2,796	1,932	1,329
Department of Health and Human Services	4,249	8,366	1,474
Department of Housing and Urban Development	31,687	24,652	23,744
Department of the Interior	2,281	1,536	1,409
Department of Justice	3,159	1,499	1,099
Department of Labor	8,139	9,532	11,223
Department of State	417	307	242
Department of Transportation	1,881	755	556
Department of the Treasury	24,234	25,827	28,157
Department of Veterans Affairs	2,313	1,856	1,594
Department of Defense Civil Agencies	1,385	1,212	1,306
Environmental Protection Agency	976	12	54
General Services Administration	2,904	1,730	428
National Aeronautics and Space Administration	1,298	677	667
Office of Personnel Management	1,002	61	61
Small Business Administration	690	630	774
Social Security Administration	1,653	1,780	---
Other Independent Agencies	<u>53,801</u>	<u>59,083</u>	<u>47,266</u>
TOTAL.....	222,916	213,085	196,233

FEDERAL FUND UNOBLIGATED BALANCES

Table 5 (pages 15 - 45) presents Federal fund unobligated balances. 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. The balances for an account may fit the criteria of more than one category; however, for the purposes of Table 5, the total amount pertaining to each account is placed in the category that best matches the predominant characteristic of the balances involved. These categories are:

- ◆ Balances representing “Critical Reserves” to carry out credit liquidating programs, international monetary programs, and insurance programs.
- ◆ “Capital” balances needed for capital investments, such as major construction and procurement projects, and working capital for revolving funds.
- ◆ Balances earmarked for “Other Programs” such as subsidized housing, advance appropriation and forward funded programs, research and development, and other miscellaneous programs.

Chart 2 (page 11) shows the distribution of the total \$196 billion in Federal Fund Unobligated Balances for 1998. As the chart illustrates, “Critical Reserves” make up 72.4 percent of total Federal fund unobligated balances; 17.3 percent is for “Capital;” and the remaining 10.3 percent are in “Other Programs.”

The majority of the “Other Programs” category consists of balances from subsidized housing programs; forward funded, and advance funded programs; and research and development programs. After these are taken into account, only \$7.5 billion, or less than 4 percent of total Federal fund unobligated balances, remains as “Other Miscellaneous Programs.” Sixty five percent of the balances in “Other Miscellaneous Programs” are for mandatory programs.

Note: 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.

A more detailed description of the nature of these categories begins on page 12.

FY 1998 Distribution of Federal Funded Unobligated Balances (In millions of dollars)

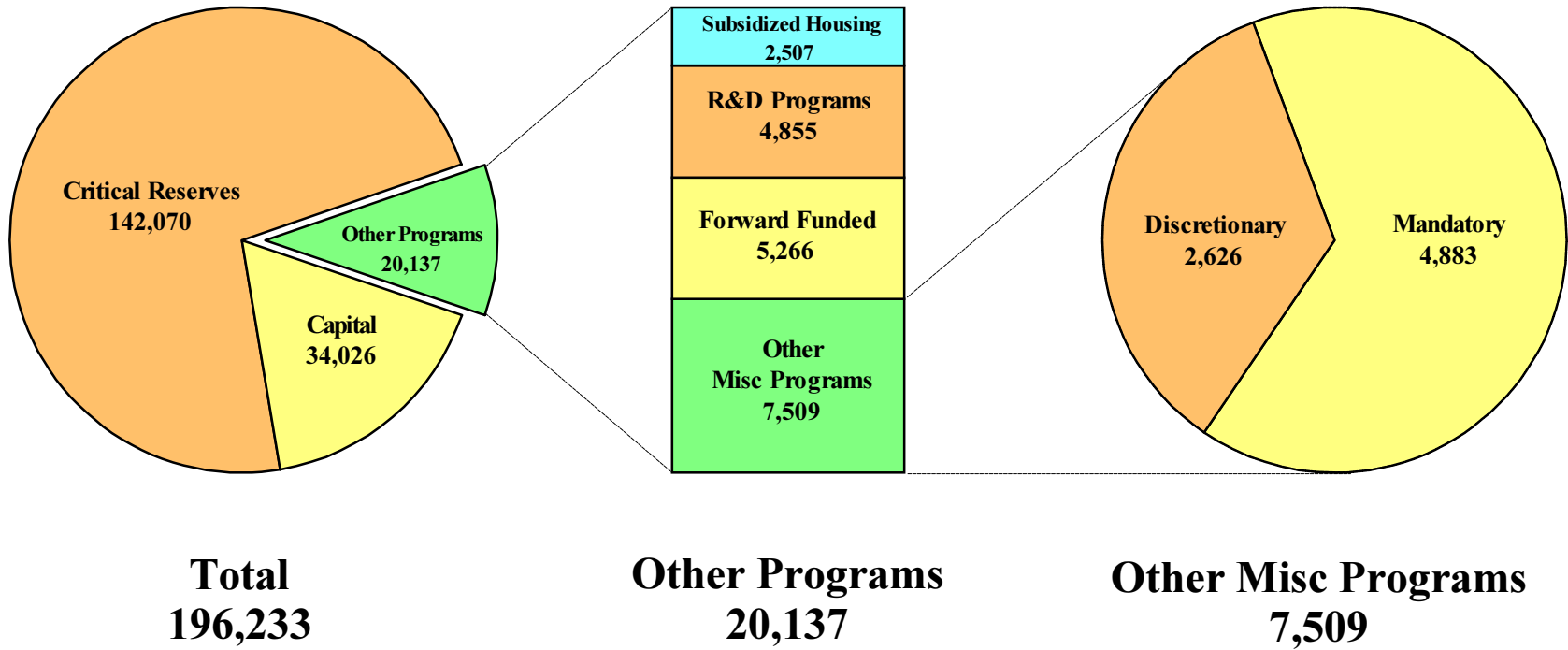


Chart 2

Detailed Description of Classification Used in Table 5 and Chart 2

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 borrowing 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, pension guarantees, and emergencies. 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. This category contains balances for capital investments such as for major procurement and construction projects, and working capital.

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, e.g. those classified as "Critical Reserves" 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; and to assist with the removal of lead and lead-based paint.

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 1998 appropriation acts will become available for programs in 1999 or beyond. Since these appropriations are not available until after fiscal year 1998, the amounts are not included in fiscal year 1998 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.

Table 5 (pages 15 - 46) presents the Federal fund unobligated balances by category, agency, and account title -- to enable the user to view the balances in greater detail.

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
I. CRITICAL RESERVES			
CREDIT LIQUIDATING PROGRAMS			
Department of Agriculture			
Agricultural credit insurance fund liquidating account	347	341	336
Commodity credit corporation guaranteed loans liquidating acct	64	62	62
Rural communication development fund liquidating account	1	1	1
Rural development insurance fund liquidating account	23	---	---
Rural electrification and telecommunications liquidating account	1,799	---	---
Rural telephone bank liquidating account	---	412	---
Rural economic development loans liquidating account	7	9	11
Expenses, Public Law 480, foreign assistance programs	128	5	42
Department of Commerce			
Economic development revolving fund liquidating account	102	112	112
Federal ship financing fund, fishing vessels liquidating account	4	---	---
Department of Health and Human Services			
Health Resources and Services	29	27	28
Health professions grad student loan insur fund liquidating acct	12	---	---
Health loan funds	58	52	46
Health maintenance organization loan and loan guarantee fund	11	10	10
Department of the Interior			
Revolving fund for loans liquidating account	11	9	9
Indian loan guaranty and insurance fund liquidating account	9	8	7
Department of Education			
College housing and academic facilities loans liquidating acct	41	50	51
Department of Energy			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Energy supply, R&D activities	178	164	164
Department of Transportation			
Railroad rehabilitation and improvement liquidating account	2	2	2
Federal ship financing fund liquidating account	27	15	13
Department of Housing and Urban Development			
Nonprofit sponsor assistance liquidating account	6	6	6
FHA-Mutual mortgage & coop housing insur funds liquidating acct	9,863	12,336	12,856
FHA-General and special risk insurance funds liquidating account	1,825	2,150	654
Housing for the elderly or handicapped fund liquidating account	462	760	1,146
Guarantees of mortgage-backed securities liquidating account	4,844	5,393	5,948
Small Business Administration			
Pollution control equipment fund liquidating account	13	12	10
Disaster loan fund liquidating account	177	148	207
Business loan fund liquidating account	338	348	518
Department of Veterans Affairs			
Veterans Housing Benefit Program Fund Liquidating Account	192	---	---
Funds Appropriated to the President			
International organizations and programs	18	---	---
Agency for International Development			
Housing and other credit guaranty programs liquidating account	---	23	28
Private sector revolving fund liquidating account	4	4	1
Overseas Private Investment Corporation			
Overseas Private Investment Corporation liquidating account	135	66	37
Export-Import Bank of the United States			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Export-Import Bank of the United States liquidating account	476	526	707
Farm Credit System Financial Assistance Corporation			
Financial assistance corp assistance fund, liquidating account	459	537	621
CREDIT LIQUIDATING PROGRAMS Subtotal.....	21,665	23,588	23,633
INTERNATIONAL MONETARY PROGRAMS			
Department of the Treasury			
Exchange stabilization fund	22,339	23,999	25,744
Funds Appropriated to the President			
Debt restructuring	25	21	14
International Monetary Programs			
United States quota, International Monetary Fund	15,598	15,598	15,598
Loans to International Monetary Fund	6,078	6,078	9,599
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	44,040	45,696	50,955
INSURANCE PROGRAMS			
Department of Agriculture			
Federal crop insurance corporation fund	971	569	569
Rural telephone bank program account	2	---	---
Rural water and waste disposal loans program account	6	---	---
Special supplemental nutrition prog for women, infants, children	118	---	100

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Department of Defense--Military			
Disaster relief	2	2	2
Department of Labor			
Pension benefit guaranty corporation fund	6,164	7,471	8,754
Department of State			
Fishermen's guaranty fund	3	3	3
Department of the Treasury			
Energy security reserve	304	304	304
Department of Energy			
Geothermal resources development fund	1	---	---
Alternative fuels production	5	3	3
Department of Transportation			
Aviation insurance revolving fund	67	69	73
War risk insurance revolving fund	26	25	27
Department of Housing and Urban Development			
Low-rent public housing--loans and other expenses	13	13	13
Small Business Administration			
Surety bond guarantees revolving fund	1	6	11
Department of Veterans Affairs			
Servicemembers' group life insurance fund	7	1	1
Veterans reopened insurance fund	493	481	466
Service-disabled veterans insurance fund	6	3	3

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Funds Appropriated to the President			
Contribution to the Inter-American Development Bank	3,798	3,798	3,798
Contribution to the Asian Development Bank	748	748	748
Contrib to the Internatl Bank for Reconstruction & Development	7,663	7,663	7,663
Agency for International Development			
Microenterprise and other development credit program account	1	1	---
Overseas Private Investment Corporation			
Overseas private investment corporation program account	37	45	33
Overseas Private Investment Corporation noncredit account	20	21	22
Export-Import Bank of the United States			
Export Import Bank loans program account	345	300	300
Farm Credit System Insurance Corporation			
Farm credit system insurance fund	1,018	1,158	1,305
Federal Deposit Insurance Corporation			
Bank insurance fund	21,770	25,297	26,121
Savings Association Insurance			
Savings association insurance fund	4,623	9,158	9,563
FSLIC Resolution			
FSLIC resolution fund	1,614	2,175	2,259
Federal Emergency Management Agency			
Disaster relief	3,182	106	626

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
National Credit Union Administration			
Credit union share insurance fund	3,412	3,557	3,711
Resolution Trust Corporation			
RTC revolving fund	13,763	13,763	4
Securities and Exchange Commission			
Investment in Securities Investor Protection Corporation	1,000	1,000	1,000
INSURANCE PROGRAMS Subtotal.....	71,183	77,740	67,482
TOTAL, CRITICAL RESERVES.....	<u>136,888</u>	<u>147,024</u>	<u>142,070</u>

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
II. CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Legislative Branch			
Capitol buildings, salaries, and expenses	8	1	1
Senate office buildings	5	---	2
House office buildings	6	1	2
Capitol power plant	1	---	---
Library buildings and grounds, structural and mechanical care	7	1	---
Judiciary office building development and operations fund	517	517	517
The Judiciary			
Care of the buildings and grounds	1	---	---
Judiciary information technology fund	75	34	4
Department of Agriculture			
Buildings and facilities (ARS)	79	105	118
Buildings and facilities (APHIS)	27	3	2
Resource conservation and development	1	---	---
Rural community facility loans program account	5	---	---
Reconstruction and construction (Forest Service)	114	106	88
Range betterment fund	1	---	---
Land acquisition accounts (Forest Service)	13	15	16
Department of Commerce			
Construction of research facilities (NIST)	46	7	---
Public broadcasting facilities, planning and construction	2	---	---
Information infrastructure grants	3	---	---
Department of Defense--Military			
Restoration of the Rocky Mountain Arsenal	84	84	84

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Procurement, Defense-wide	938	1,133	995
National guard and reserve equipment	445	483	148
Defense production act purchases	46	25	15
Chemical agents and munitions destruction, Army	194	117	45
Procurement, Marine Corps	121	144	106
Aircraft procurement, Navy	1,073	1,768	1,822
Weapons procurement, Navy	465	376	367
Procurement of ammunition, Navy and Marine Corps	148	133	116
Shipbuilding and conversion, Navy	6,801	6,177	6,511
Other procurement, Navy	513	628	699
Aircraft procurement, Army	203	396	430
Missile procurement, Army	230	295	419
Procurement of weapons and tracked combat vehicles, Army	368	516	516
Procurement of ammunition, Army	239	244	203
Other procurement, Army	417	631	581
Aircraft procurement, Air Force	3,429	3,439	3,043
Procurement of ammunition, Air Force	67	83	113
Missile procurement, Air Force	593	534	652
Other procurement, Air Force	1,516	2,062	1,923
Base realignment and closure account	960	1,061	817
Military construction, Defense-wide	459	596	571
Foreign currency fluctuations, construction	52	52	52
North Atlantic Treaty Organization Security Investment Program	48	48	35
Military construction, Navy	374	402	380
Military construction, Naval Reserve	27	26	16
Military construction, Army	680	632	715
Military construction, Army National Guard	237	141	85
Military construction, Army Reserve	57	36	28
Military construction, Air Force	301	464	368
Military construction, Air Force Reserve	13	29	17
Military construction, Air National Guard	159	198	140
Family housing, Army	80	74	67
Family housing, Navy and Marine Corps	188	343	256
Family housing, Air Force	110	185	209
Family housing, Defense-wide	4	6	8
Department of Defense, Family Housing Improvement Fund	19	19	19
Army conventional ammunition working capital fund	362	172	196
National defense stockpile transaction fund	526	649	358

Department of Health and Human Services

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
National Institutes of Health	221	---	---
Substance abuse and mental health services	2	2	2
Department of the Interior			
Bureau of Land Management:Construction	10	2	---
Land acquisition (BLM)	22	5	---
Range improvements (BLM)	3	1	---
Abandoned mine reclamation fund	53	35	25
United States Fish and Wildlife Service:Construction	91	54	30
Land acquisition (Fish and Wildlife Service)	36	14	12
Migratory bird conservation account	9	9	9
North American wetlands conservation fund	4	5	5
Urban park and recreation fund	1	---	---
National Park Service:Construction	102	92	82
Land acquisition and State assistance (National Park Service)	39	12	12
Bureau of Indian Affairs:Construction	121	44	34
Everglades watershed protection	200	125	---
Compact of free association	76	29	29
Department of Justice			
Federal Bureau of Investigation:Salaries and expenses	173	29	9
Federal Bureau of Investigation:Construction	90	84	1
Immigration and Naturalization Service:Construction	24	---	---
Buildings and facilities (Federal Prison System)	710	688	517
Department of State			
Security and maintenance of United States missions	183	213	213
Construction, IBWC	15	4	---
Department of the Treasury			
Treasury buildings and annex repair and restoration	7	13	17
Acquisitions, construction, improvements, and related expenses	34	3	---
Customs facilities, construction, improvements & related expense	7	---	6
Bureau of Engraving and Printing fund	91	126	124
Information systems (IRS)	274	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Department of Education			
Headquarters Renovation	6	---	---
Department of Energy			
Defense nuclear waste disposal	88	88	88
Strategic petroleum reserve	77	---	---
Uranium supply and enrichment activities	19	---	---
Clean coal technology	932	570	100
Isotope production and distribution program fund	11	11	11
Nuclear waste disposal fund	25	32	40
Departmental administration	13	7	---
Environmental Protection Agency			
Buildings and facilities	22	---	---
Department of Transportation			
Acquisition, construction, and improvements (Coast Guard)	224	215	207
Miscellaneous appropriations (FHA)	289	193	96
Northeast corridor high-speed rail infrastructure program	5	---	---
Interstate transfer grants-transit	22	---	---
Washington metropolitan area transit authority	1	---	---
Formula grants (FTA)	689	---	---
Ship construction	7	7	7
Maritime guaranteed loan (Title XI) program account	38	---	---
General Services Administration			
Pennsylvania avenue activities	12	3	---
Federal buildings fund	1,947	1,172	217
Information technology fund	525	290	57
Department of Housing and Urban Development			
Revolving fund (liquidating programs)	97	87	73

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
National Aeronautics and Space Administration			
Space flight, control, and data communications	4	4	4
Construction of facilities	100	---	---
Department of Veterans Affairs			
Medical care	731	650	569
Medical facilities revolving fund	6	6	5
Construction, major projects	595	465	362
Construction, minor projects	59	37	30
Pershing hall revolving fund	1	1	1
Parking garage revolving fund	35	34	35
Supply fund	58	58	55
Executive Residence at the White House			
White house repair and restoration	2	---	---
Agency for International Development			
Property management fund	4	6	---
Military Sales Programs			
Special defense acquisition fund	194	194	188
Corps of Engineers--Civil			
Flood control, Mississippi River and tributaries	4	1	2
Construction, general	644	559	757
Office of Navajo and Hopi Indian Relocation			
Salaries and expenses	17	17	17
Smithsonian Institution			
Construction and improvements, National Zoological Park	5	5	5
Repair and restoration of buildings	28	28	28

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Construction	11	6	59
Repair, restoration, and renovation of buildings	2	1	---
Construction, JFK center for the performing arts	7	4	4
United States Information Agency			
Radio construction	6	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	33,617	31,531	28,019
OTHER REVOLVING FUNDS			
Legislative Branch			
Senate revolving funds	3	3	3
House revolving funds	7	7	7
Government Printing Office revolving fund	50	57	60
Department of Agriculture			
Working capital fund (Executive Operations)	12	12	10
Inspection and weighing services	3	3	3
National sheep industry improvement center revolving fund	20	20	20
Working capital fund (Forest Service)	138	141	144
Department of Commerce			
Working capital fund (General Administration)	1	1	---
Economics and statistics administration revolving fund	2	1	1
Damage assessment and restoration revolving fund (NOAA)	13	---	---
Fishermen's contingency fund	1	---	1
NTIS revolving fund	3	1	1
Working capital fund (NIST)	49	49	49
Department of Defense--Military			
Homeowners assistance fund, Defense	89	89	24

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Navy management fund	1	---	---
William Langer jewel bearing plant revolving fund	2	---	---
National defense sealift fund	451	451	451
Military commissary fund, Defense	---	---	1
Defense working capital funds	2,028	2,368	2,722
Buildings maintenance fund	9	10	11
Pentagon reservation maintenance revolving fund	15	1	9
Department of Health and Human Services			
Revolving fund for certification and other services	4	4	5
HHS service and supply fund	32	32	32
Department of the Interior			
Helium fund	33	35	32
Working capital fund (BLM)	10	11	12
Working capital fund (USGS)	29	27	22
Equipment capitalization fund (BIA)	---	---	1
Special foreign currency program	1	1	1
Working capital fund (Departmental Management)	14	14	14
Department of Justice			
Working capital fund (General Administration)	180	185	169
Federal Prison Industries, Incorporated	192	208	204
Department of Labor			
Working capital fund	9	8	13
Department of State			
Working capital fund	5	---	---
Department of the Treasury			
Federal Financing Bank	1	1	1
United States Mint public enterprise fund	32	32	32
Federal tax lien revolving fund	8	8	8

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Office of Thrift Supervision	76	76	76
Department of Energy			
Bonneville Power Administration fund	235	235	235
Colorado River basins power marketing fund, Western Area Power	19	19	19
Environmental Protection Agency			
Reregistration and expedited processing revolving fund	11	7	6
Revolving fund for certification and other services	3	1	---
Department of Transportation			
Coast Guard supply fund	13	10	8
Coast Guard yard fund	25	19	1
Vessel operations revolving fund	27	26	---
General Services Administration			
General supply fund	379	243	140
Working capital fund	27	21	13
Consumer information center fund	1	1	1
Department of Housing and Urban Development			
Rental housing assistance fund	1	1	1
Homeownership assistance fund	77	77	77
Flexible Subsidy Fund	142	195	198
Working capital fund	32	33	33
Office of Personnel Management			
Revolving fund	61	61	61
Department of Veterans Affairs			
Canteen service revolving fund	28	27	28
Special therapeutic and rehabilitation activities fund	8	8	8

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Corps of Engineers--Civil			
Revolving fund	284	250	200
Equal Employment Opportunity Commission			
EEOC Education, technical assistance and training revolving fund	2	2	2
Farm Credit Administration			
Revolving fund for administrative expenses	3	3	3
National Credit Union Administration			
Operating fund	1	1	2
Central liquidity facility	403	403	403
Community development credit union revolving loan fund	1	1	2
Panama Canal Commission			
Panama Canal revolving fund	3	5	3
Postal Service			
Postal Service fund	411	411	411
Tennessee Valley Authority			
Tennessee Valley Authority fund	23	13	13
United States Enrichment Corporation Fund			
United States Enrichment Corporation Fund	612	491	---
OTHER REVOLVING FUNDS Subtotal.....	6,355	6,420	6,007
TOTAL, CAPITAL.....	<u>39,972</u>	<u>37,951</u>	<u>34,026</u>

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
III. OTHER PROGRAMS			
SUBSIDIZED HOUSING PROGRAMS			
Department of Agriculture			
Supervisory and technical assistance grants	2	---	---
Very low income housing repair grants	1	---	---
Compensation for construction defects	2	1	---
Rural housing insurance fund program account	6	---	---
Department of the Treasury			
HUD public housing interest subsidy payments	174	174	174
Department of Housing and Urban Development			
Annual contributions for assisted housing	10,099	---	---
Drug elimination grants for low-income housing	68	68	68
Revitalization of severely distressed public housing projects	539	490	457
Housing certificate fund	---	1,594	829
Community development block grants	726	---	---
Supplemental assistance for facilities to assist the homeless	1	1	1
Supportive housing program	31	---	---
Homeless assistance grants	888	---	---
Shelter plus care	16	---	---
Home investment partnership program	182	---	---
Youthbuild program	3	---	---
Section 8 moderate rehabilitation, single room occupancy	106	---	---
Homeownership and opportunity for people everywhere grants	38	---	---
Other assisted housing programs	993	959	978
Nehemiah housing opportunity fund	21	---	---
SUBSIDIZED HOUSING PROGRAMS Subtotal.....	13,896	3,287	2,507

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
FORWARD FUNDED, ADVANCE APPROPRIATIONS, AND ADVANCE FUNDED PROGRAMS			
Department of the Interior			
Operation of Indian programs	254	311	406
Department of Labor			
Training and employment services	1,042	1,110	1,355
State unemployment insurance and employment service operations	90	13	104
Department of the Treasury			
Information technology investments (IRS)	---	---	500
Social Security Administration			
Supplemental security income program	1,636	1,771	---
Special benefits for disabled coal miners	9	9	---
Department of Education			
Education Reform	329	---	---
Education for the disadvantaged	41	---	---
School improvement programs	4	---	---
Special education	202	---	---
Vocational and adult education	34	---	---
Student financial assistance	3,617	2,249	2,901
FORWARD FUNDED, ADVANCE APPNS, AND ADV FUNDED PROGRAMS Subtotal..	7,258	5,463	5,266
RESEARCH AND DEVELOPMENT PROGRAMS			
Department of Agriculture			
Cooperative state research activities	46	---	---
Buildings and facilities	7	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Scientific activities overseas (foreign currency program)	1	1	1
Forest and rangeland research	14	19	24
Department of Commerce			
Promote and develop fishery products and research	14	---	---
Industrial technology services	45	---	---
Department of Defense--Military			
Research, development, test, and evaluation, Defense-wide	1,119	1,470	1,414
Developmental test and evaluation, Defense	18	32	32
Operational test and evaluation, Defense	3	2	2
Research, development, test, and evaluation, Navy	609	479	464
Research, development, test, and evaluation, Army	242	314	297
Research, development, test, and evaluation, Air Force	1,424	1,612	1,650
Department of Health and Human Services			
Health care policy and research	1	---	---
Department of the Interior			
Surveys, investigations and research	14	3	3
Mines and minerals	7	---	---
Department of the Treasury			
Office of Inspector General	1	1	1
Biomass energy development	46	46	46
Department of Energy			
Weapons activities	383	358	358
Other Defense Activities	64	---	---
Fossil energy research and development	24	---	---
Energy conservation	18	---	---
General science and research activities	24	17	2
Environmental Protection Agency			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Science and technology	107	---	44
Department of Transportation			
Research, development, test, and evaluation	4	---	---
Operations and research (NHTSA)	13	---	---
Next generation high-speed rail program	3	---	---
Railroad research and development	5	---	---
Transit planning and research	15	---	---
Research and special programs	2	---	---
Working capital fund, Volpe Natl Transportation Systems Center	131	116	101
Department of Housing and Urban Development			
Research and technology	2	---	---
National Aeronautics and Space Administration			
Research and development	1	1	1
Science, Aeronautics and Technology	821	280	282
Mission support	151	115	114
Department of Veterans Affairs			
Medical and prosthetic research	20	6	---
Medical center research organizations	18	18	18
National Science Foundation			
Research and related activities	2	---	---
Academic research infrastructure	30	---	---
Smithsonian Institution			
Museum programs and related research (special foreign currency)	1	1	1
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	5,450	4,891	4,855

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
OTHER MISCELLANEOUS PROGRAMS			
Legislative Branch			
Congressional use of foreign currency, Senate	4	4	4
Compensation of Members and related administrative expenses	1	1	1
House of Representatives:Salaries and expenses	57	112	172
Salaries, Capitol Police	11	13	15
General expenses, Capitol police	6	7	8
Botanic Garden:Salaries and expenses	---	---	1
Library of Congress:Salaries and expenses	5	5	5
Furniture and furnishings	6	5	4
Payments to copyright owners	639	702	667
Gambling Impact Study Commission	---	4	3
Other Legislative Branch Boards and Commissions	1	---	---
The Judiciary			
Courts of Appeals, District Courts, and other Judicial Services:	65	37	28
Defender services	1	1	---
Fees of jurors and commissioners	1	---	---
Court security	1	---	---
Judiciary filing fees	152	37	---
National Fine Center	19	---	---
United States Sentencing Commission:Salaries and expenses	1	---	---
Department of Agriculture			
Office of the Secretary	4	---	---
Agriculture buildings and facilities	19	---	---
Hazardous waste management	2	---	---
Extension activities	6	---	---
Animal and Plant Health Inspection Service:Salaries & expense /1	-15	-16	-14
Food Safety and Inspection Service:Salaries and expenses	1	---	---
Marketing services	39	39	39
Perishable Agricultural Commodities Act fund	5	7	8
Funds for strengthening markets, income, and supply (section 32)	300	256	310
Agricultural credit insurance fund program account	19	19	19

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Commodity Credit Corporation export loans program account	620	220	---
Agricultural conservation program	2	2	2
Emergency conservation program	24	2	---
Conservation reserve program	111	20	---
Conservation operations	3	---	---
Watershed and flood prevention operations	85	1	1
Wetlands reserve program	32	19	1
Rural clean water program	3	3	3
Emergency community water assistance grants	1	---	---
Rural water and waste disposal grants	5	---	---
Rural economic development grants	45	45	45
P.L. 480 Title I Food for Progress Credits, program account	29	4	4
P.L. 480 program account	7	7	7
P.L. 480 Grants - Titles I (OFD), II, and III	26	26	26
Foreign agricultural service and general sales manager	8	8	8
Commodity assistance program	19	---	---
Child nutrition programs	385	737	---
State and private forestry	26	23	20
National forest system	142	187	191
Southeast Alaska economic disaster fund	60	13	---
Forest Service permanent appropriations	269	233	252
Department of Commerce			
General Administration:Salaries and expenses	2	---	---
Economic Development Administration:Salaries and expenses	4	---	---
Economic development assistance programs	15	---	---
Periodic censuses and programs	1	---	---
Economic and Statistical Analysis:Salaries and expenses	1	1	---
Operations and administration (ITA)	21	---	---
Operations and administration (EA)	1	---	---
Minority business development	4	---	---
United States Travel and Tourism Admin:Salaries and expenses	4	---	---
Operations, research, and facilities (NOAA)	214	---	---
Patent and Trademark Office:Salaries and expenses	26	---	---
Scientific and technical research and services (NIST)	16	---	---
Department of Defense--Military			
Defense health program	37	87	117

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Former Soviet Union threat reduction account	383	383	383
Foreign currency fluctuations, Defense	264	264	264
Environmental restoration, Defense	2	---	---
Overseas humanitarian, disaster and civil aid	---	5	8
Emergency response fund	23	---	---
Support for international sporting competitions, Defense	18	1	---
Payment to Kaho'Olawe	45	---	---
Operation and maintenance, Army	23	---	---
Operation and maintenance, Air Force	67	---	---
Kaho'Olawe Island Conveyance, Remediation, and Environment	41	---	---
Overseas military facility investment recovery	2	2	2
Disposal and lease of DOD real property	66	46	46
DOD-wide savings proposals	---	-2,518	-1,203
Department of Health and Human Services			
Food and Drug Administration:Salaries and expenses	58	39	39
Vaccine injury compensation	106	141	68
Indian Health Services	76	76	76
Indian health facilities	25	16	28
Disease control, research, and training	51	---	---
Program management (HCFA)	17	17	104
Grants to States for Medicaid	2,155	4,825	---
Family support payments to States	1,343	3,089	1,000
Refugee and entrant assistance	2	2	2
Children and families services programs	7	7	7
Children's research and technical assistance	12	---	---
General departmental management	26	26	26
Office of the Inspector General	1	1	1
Department of the Interior			
Management of lands and resources	66	16	---
Oregon and California grant lands	46	12	---
Central hazardous materials fund	5	1	---
Wildland fire management	20	5	---
Service charges, deposits, and forfeitures (BLM)	7	2	---
Miscellaneous permanent payment accounts (BLM)	2	2	2
Permanent operating funds (BLM)	5	11	---
Royalty and Offshore minerals	5	5	5

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Regulation and technology	1	---	---
Water and Related Resources	52	---	7
Bureau of reclamation loan program account	4	---	---
Lower Colorado River Basin development fund	107	22	22
Upper Colorado River Basin fund	25	5	5
Working capital fund (Bureau of Reclamation)	70	36	35
Central Valley Project Restoration fund	41	---	---
Colorado River dam fund, Boulder Canyon project	6	1	1
Central Utah Project Completion Account	1	---	---
Utah reclamation mitigation and conservation account	18	---	---
Resource management (Fish and Wildlife Service)	31	5	5
Natural resource damage assessment fund	69	49	47
Operation and maintenance of quarters (Fish and Wildlife Serv)	3	3	3
National wildlife refuge fund	7	5	5
Cooperative endangered species conservation fund	4	4	4
Wildlife conservation and appreciation fund	1	1	1
Miscellaneous permanent appropriations (Fish and Wildlife Serv)	92	74	73
Operation of the national park system	19	---	---
National recreation and preservation	1	1	1
Operation and maintenance of quarters (National Park Service)	9	9	9
Historic preservation fund	1	1	1
Concessions improvement accounts	40	40	40
Miscellaneous permanent appropriations (National Park Service)	1	1	1
Indian land and water claim settlements and misc payments	13	1	---
Operation and maintenance of quarters (BIA)	2	2	2
Tribal Economic Recovery funds	267	283	300
Miscellaneous permanent appropriations (BIA)	57	60	65
Departmental Management:Salaries and expenses	1	1	1
Assistance to territories (Insular Affairs)	31	31	29
National Indian Gaming Commission:Salaries and expenses	2	1	---
Department of Justice			
General Administration:Salaries and expenses	5	5	4
Counterterrorism fund	9	9	9
Violent crime reduction programs, Admin review and appeals	5	---	---
Salaries and expenses, General Legal Activities	12	4	4
Fees and expenses of witnesses	35	34	4
Salaries and expenses, United States Attorneys	14	---	---
Civil liberties public education fund	48	17	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Salaries and expenses, Community Relations Service	2	2	2
Federal prisoner detention	13	13	13
Assets forfeiture fund	157	129	143
United States trustee system fund	2	---	---
Violent crime reduction programs, General Legal Activities	2	2	2
Violent crime reduction programs, U.S. Attorneys	2	---	---
Violent crime reduction programs (FBI)	35	---	---
Diversion control fee account	8	8	8
Violent crime reduction programs (DEA)	7	---	---
Immigration and Naturalization Service:Salaries and expenses	36	---	---
Immigration emergency fund	45	10	10
Violent crime reduction fund programs (INS)	29	---	---
Federal Prison System:Salaries and expenses	97	50	---
Violent crime reduction programs (FPS)	8	---	---
Weed and seed program fund	10	---	---
Justice assistance	18	---	---
Public safety officers' benefits	16	---	---
State and local law enforcement assistance	1	---	---
Juvenile justice program	26	---	---
Crime victims fund	25	22	---
Violent crime reduction programs (OJP)	915	---	---
Community oriented policing services	208	---	---
Department of Labor			
Payments to the unemployment trust fund	5	5	5
Employment Standards Administration:Special benefits	757	847	910
Panama Canal Commission compensation fund	72	78	82
Department of State			
Administration of Foreign Affairs:Salaries and expenses	2	---	---
Diplomatic and consular programs	114	66	7
Capital investment fund	7	7	7
Emergencies in the diplomatic and consular service	13	11	9
International conferences and contingencies	2	1	1
United States emergency refugee and migration assistance fund	69	---	---
Migration and refugee assistance	1	---	---
Fishermen's protective fund	1	1	1
International Center, Washington, D.C.	1	1	1

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
International litigation fund	1	---	---
Department of the Treasury			
Departmental Offices:Salaries and expenses	13	26	26
Automation Enhancement	---	3	2
Community development financial institutions fund program acct	45	20	20
Treasury franchise fund	1	2	2
Presidential election campaign fund	2	65	131
Department of the Treasury forfeiture fund	105	105	105
Violent crime reduction programs	19	8	8
Federal Law Enforcement Training Center:Salaries and expenses	4	2	---
Financial Management Service:Salaries and expenses	7	---	---
Bureau of Alcohol, Tobacco and Firearms:Salaries and expenses	17	17	17
United States Customs Service:Salaries and expenses	582	781	798
Operation and maintenance, air and marine interdiction programs	22	---	---
Customs services at small airports	1	1	1
Miscellaneous permanent appropriations (U.S. Customs)	4	4	4
Administering the public debt	6	---	---
Processing, assistance, and management	9	10	10
Tax law enforcement	1	---	---
United States Secret Service:Salaries and expenses	2	---	---
Social Security Administration			
Payments to social security trust funds	8	---	---
Department of Education			
Impact aid	109	---	---
Chicago litigation settlement	9	4	---
Rehabilitation services and disability research	1	---	---
Higher education	12	---	---
Department of Energy			
Defense environmental restoration and waste management	82	---	---
Federal Energy Regulatory Commission	10	---	---
Energy information administration	3	---	---
Economic regulation	1	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Naval petroleum and oil shale reserves	437	373	282
SPR petroleum account	33	28	23
Emergency preparedness	1	---	---
Payments to States under Federal Power Act	3	3	3
Operation and maintenance, Southeastern Power Administration	14	---	---
Operation and maintenance, Southwestern Power Administration	2	---	---
Operation and maintenance, Alaska Power Administration	6	2	---
Construction, rehabilitation, operation and maintenance, Western	82	22	1
Special foreign currency program	1	---	---
Office of the Inspector General	5	---	---
Environmental Protection Agency			
State and Tribal Assistance Grants	653	---	---
Environmental Programs and Management	176	---	---
Exxon Valdez Settlement fund	4	4	4
Department of Transportation			
Office of the Secretary:Salaries and expenses	1	---	---
Transportation planning, research, and development	1	---	---
Payments to air carriers	1	---	---
Transportation administrative service center	9	9	9
Operating expenses (Coast Guard)	2	---	---
Environmental compliance and restoration	1	---	---
Miscellaneous expired accounts (FAA)	1	---	---
Office of the Administrator	4	---	---
Grants to National Railroad Passenger Corporation	148	---	---
Miscellaneous expired accounts (FTA)	3	---	---
Saint Lawrence Seaway Development Corporation	14	13	12
Pipeline safety	2	---	---
Emergency preparedness grants	2	---	---
Ready reserve force	8	---	---
Maritime security program	46	36	---
Operations and training (Maritime Administration)	3	---	---
General Services Administration			
Real property relocation	12	---	---
Office of Inspector General	1	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Department of Housing and Urban Development			
FHA-General and special risk program account	590	479	396
Manufactured home inspection and monitoring	9	10	10
Fair housing activities	13	---	---
National Aeronautics and Space Administration			
Human space flight	221	277	266
Office of Personnel Management			
Government payment for annuitants, employees health benefits	941	---	---
Small Business Administration			
Office of Inspector General	1	---	---
Disaster loans program account	83	83	28
Business loan program account	77	33	---
Department of Veterans Affairs			
Medical care cost recovery fund	14	13	13
Readjustment benefits	27	46	---
Miscellaneous Veterans Programs loan fund program account	3	2	---
Compensation	8	---	---
Grants for the construction of State veterans cemeteries	4	---	---
Executive Office of the President			
Armstrong resolution account	8	6	3
Funds Appropriated to the President			
High intensity drug trafficking areas program	---	40	107
Special forfeiture fund	---	71	71
Funds Appropriated to the President			
Economic support fund	287	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Nonproliferation and Disarmament Fund	16	---	---
Non-proliferation, anti-terrorism, demining, and related program	---	11	---
Agency for International Development			
Assistance for the New Independent States of the FSU	13	---	---
Operating expenses of the Agency for International Development	40	17	12
Operating expenses of the Office of the Inspector General	8	4	---
Assistance for Eastern Europe and the Baltic States	119	---	---
Sahel development program	1	---	---
Development fund for Africa	70	---	---
Sustainable development assistance program	404	---	---
International disaster assistance	45	---	---
Sub-Saharan Africa disaster assistance	2	---	---
Assistance for the New Independent States of the FSU	262	---	---
Advance acquisition of property--revolving fund	1	1	1
Trade and Development Agency			
Trade and Development Agency	11	1	1
Peace Corps			
Peace Corps	5	---	---
Inter-American Foundation			
Inter-American Foundation	16	16	16
Corps of Engineers--Civil			
General investigations	22	23	23
Operation and maintenance, general	47	66	66
General expenses	13	9	2
Flood control and coastal emergencies	350	286	238
Regulatory program	3	1	1
Permanent appropriations	13	13	13
Department of Defense--Civil			
Wildlife conservation	3	2	2

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Forest products program	2	2	2
Appalachian Regional Commission			
Appalachian regional commission	88	---	---
Arms Control and Disarmament Agency			
Arms control and disarmament activities	1	---	---
Defense Nuclear Facilities Safety Board			
Salaries and expenses	2	1	1
Federal Communications Commission			
Salaries and expenses	8	---	---
Federal Emergency Management Agency			
Salaries and expenses	8	5	1
Federal Financial Institutions Examination Council Appraisal Sub			
Registry fees	4	2	1
Federal Housing Finance Board			
Federal housing finance board	2	2	---
Federal Trade Commission			
Salaries and expenses	1	1	1
National Archives and Records Administration			
Operating expenses	17	12	12
National Endowment for the Arts			
National endowment for the arts: Grants and administration	16	6	6

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
National Endowment for the Humanities			
National endowment for the humanities: Grants and administration	1	---	---
National Science Foundation			
Office of the Inspector General	1	---	---
National Transportation Safety Board			
Emergency fund	---	1	2
Nuclear Regulatory Commission			
Salaries and expenses	35	---	---
Office of Inspector General	2	---	---
Nuclear Waste Technical Review Board			
Salaries and expenses	1	---	---
Securities and Exchange Commission			
Salaries and expenses	73	23	14
Smithsonian Institution			
Salaries and expenses	10	10	10
Salaries and expenses, National Gallery of Art	2	1	---
State Justice Institute			
State Justice Institute: Salaries and expenses	4	4	2
United States Holocaust Memorial Council			
Holocaust Memorial Council	2	2	2
United States Information Agency			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
International information programs	7	---	---
Broadcasting to Cuba	4	---	---
Educational and cultural exchange programs	13	---	---
Buying power maintenance	5	5	5
Technology fund	3	---	---
Intelligence Community Management Account			
Intelligence community management account	17	17	17
Institute of Museum and Library Services			
Office of Libraries: Grants and administration	11	---	---
Corporation for National and Community Service			
National and community service programs, operating expenses	227	22	22
JFK Assassination Records Review Board			
John F. Kennedy assassination records review board	1	---	---
Ounce of Prevention Council			
Ounce of prevention council	1	---	---
National Bankruptcy Review Commission			
Salaries and expenses	1	---	---
Other Commissions and Boards			
Other commissions and boards	2	---	---
National Commission Restructuring the IRS			
Salaries and expenses	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	19,452	14,469	7,509

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY TYPE OF PROGRAM

(In millions of dollars)

Type of program	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
TOTAL, OTHER PROGRAMS.....	46,056	28,110	20,137
TOTAL, FEDERAL FUND UNOBLIGATED BALANCES.....	222,916	213,085	196,233

/1 Sign reversed due to data entry error.

TABLE 6

FEDERAL FUND UNAVAILABLE COLLECTIONS, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Legislative Branch	6	6	6
Funds Appropriated to the President	2,181	2,411	2,569
Department of Agriculture	1,343	1,339	1,278
Department of Commerce	120	171	261
Department of Defense--Military	85	85	86
Department of Energy	5,634	6,789	7,974
Department of Housing and Urban Development	1,508	2,125	4,653
Department of the Interior	16,411	17,720	19,039
Department of Justice	1,061	520	494
Department of State	1	1	1
Department of Transportation	20	20	20
Department of the Treasury	4,237	4,232	4,243
Department of Veterans Affairs	1,229	1,956	1,940
Department of Defense Civil Agencies	41	41	42
Environmental Protection Agency	35	44	44
General Services Administration	64	65	70
Small Business Administration	---	188	238
Other Independent Agencies	262	340	420
TOTAL.....	34,238	38,053	43,378

TRUST FUNDS

TRUST FUND BALANCES

Tables 7 and 8 (pages 50 and 51) present trust fund obligated balances, by agency and by major fund group, for fiscal years 1996, 1997, and 1998.

Chart 3 (page 53) shows for trust fund unobligated balances that 57.5 percent are non-revolving accounts and 42.5 percent are revolving accounts.

Tables 9 and 10 (pages 52 and 54) present trust fund unobligated balances, by agency and by major fund group, for fiscal years 1996, 1997, and 1998.

- ◆ **Department of Labor - Unemployment Trust Fund Account. The unobligated balances reported for this account are related to the revised treatment of obligation limitations enacted in appropriations acts as discretionary budget authority and outlays from current budget authority. Budget authority equals the obligations that can be incurred under a limitation in law or benefit formula. In most cases, new budget authority will equal the obligations that will be incurred in that fiscal year. However, for the Unemployment Trust Fund, the obligation limitation covers the fiscal year as well as the program year and some portion of a fiscal year's obligation limitation will not be obligated until the next fiscal year.**

TABLE 7

TRUST FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Legislative Branch	6	9	11
Judicial Branch	1	1	1
Funds Appropriated to the President	25,234	26,093	26,303
Department of Agriculture	36	100	112
Department of Defense--Military	611	678	333
Department of Energy	18	18	18
Department of Health and Human Services	24,196	23,899	23,689
Department of the Interior	238	304	312
Department of Justice	21	22	22
Department of Labor	20	24	105
Department of State	1	14	7
Department of Transportation	39,968	41,341	43,852
Department of the Treasury	230	202	200
Department of Veterans Affairs	1,386	1,400	1,455
Department of Defense Civil Agencies	2,646	2,695	2,874
Environmental Protection Agency	2,398	2,979	3,586
Office of Personnel Management	6,120	6,226	6,374
Social Security Administration	34,701	34,269	35,752
Other Independent Agencies	340	343	348
TOTAL.....	138,171	140,617	145,354

TABLE 8

TRUST FUND OBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Foreign national employees separation pay	302	307	312
Federal supplementary medical insurance trust fund	4,991	4,919	4,914
Federal hospital insurance trust fund	19,107	18,890	18,688
Sport fish restoration	198	271	288
Federal old-age and survivors insurance trust fund	27,838	28,307	29,567
Federal disability insurance trust fund	6,786	5,960	6,183
Hazardous substance superfund	2,310	2,888	3,431
Grants-in-aid for airports (Airport and airway trust fund)	2,299	2,240	1,845
Facilities and equipment (Airport and airway trust fund)	2,237	2,287	2,334
Research, engineering and development (Airport and airway trust fund)	204	190	165
Federal-aid highways	30,371	31,358	31,226
Capital grants to the National Railroad Passenger Corporation (H)	---	---	301
Major capital investments (Highway trust fund, mass transit acco)	4,272	4,731	3,658
Washington metropolitan area transit authority (Highway trust fu)	---	---	196
Formula programs (Highway trust fund)	---	---	3,239
Civil service retirement and disability fund	3,624	3,734	3,891
National Service Life Insurance fund	1,183	1,185	1,228
Foreign military sales trust fund	25,227	26,087	26,297
Military retirement fund	2,536	2,626	2,720
Rail Industry Pension Fund	254	256	258
Other	1,099	1,080	1,685
NON-REVOLVING TRUST FUNDS Subtotal.....	134,838	137,316	142,426
Surcharge collections, sales of commissary stores, defense	291	354	---
Assessment funds	230	202	200
Employees life insurance fund	722	712	724
Employees and retired employees health benefits fund	3,209	2,438	2,440
Veterans special life insurance fund	168	179	192
Other	-1,287	-584	-628
REVOLVING TRUST FUNDS Subtotal.....	3,333	3,301	2,928
TOTAL, TRUST FUND OBLIGATED BALANCES.....	138,171	140,617	145,354

TABLE 9

TRUST FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Legislative Branch	70	68	65
Judicial Branch	328	361	399
Funds Appropriated to the President	7	1	1
Department of Agriculture	278	188	155
Department of Defense--Military	311	259	220
Department of Energy	1	1	1
Department of Health and Human Services	34	34	34
Department of the Interior	2,009	2,000	1,996
Department of Justice	49	81	85
Department of Labor	772	779	786
Department of State	127	88	73
Department of Transportation	12,928	16,159	20,916
Department of the Treasury	31	50	52
Department of Veterans Affairs	12,541	12,363	12,158
Department of Defense Civil Agencies	490	546	487
Environmental Protection Agency	562	---	---
National Aeronautics and Space Administration	16	17	18
Office of Personnel Management	23,379	24,241	25,431
Other Independent Agencies	<u>492</u>	<u>573</u>	<u>662</u>
TOTAL.....	54,425	57,809	63,539

FY 1998 Trust Fund Unobligated Balances
Total - \$63,539 (In millions of dollars)

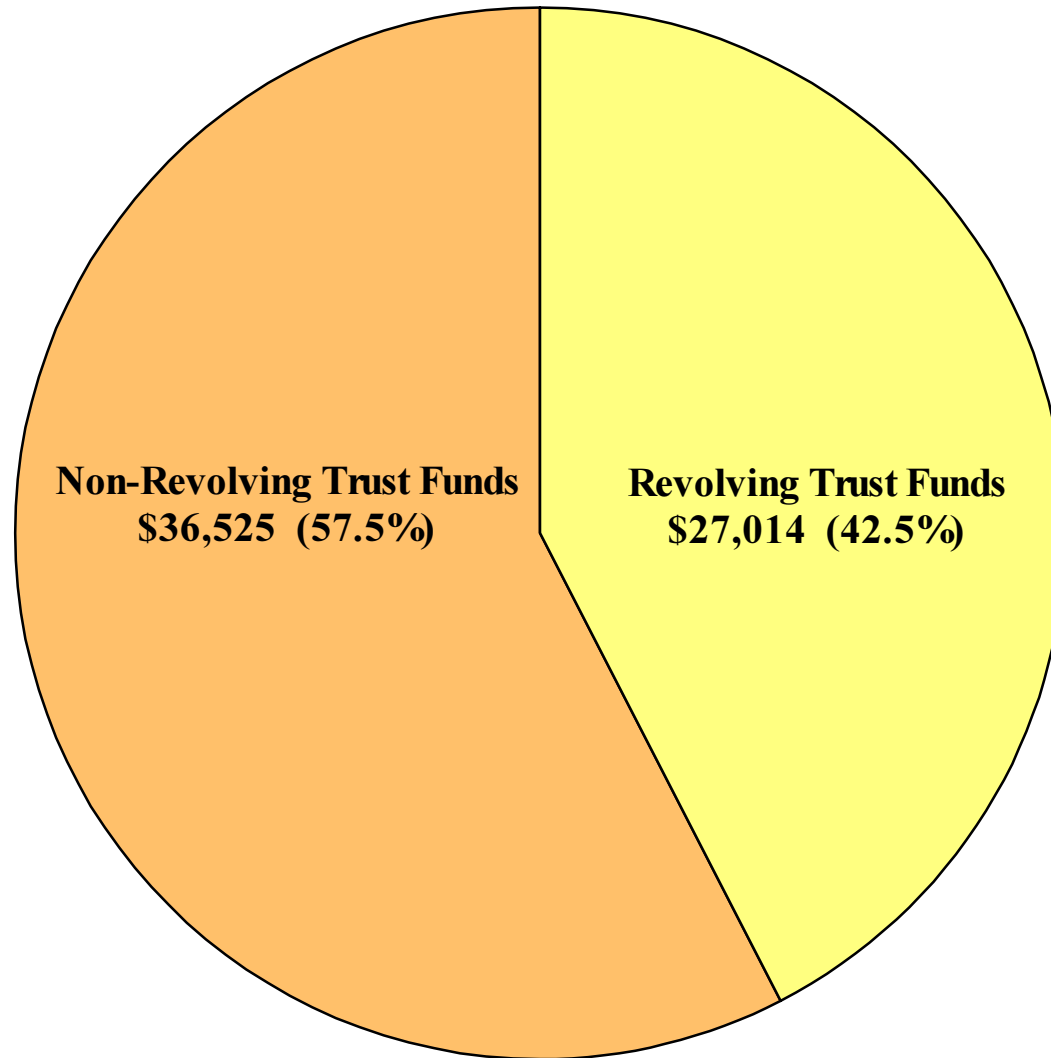


Chart 3

TABLE 10

TRUST FUND UNOBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Judicial survivors' annuities fund	256	275	297
Forest service trust funds	182	113	80
Voluntary separation incentive fund	137	179	167
Miscellaneous trust funds	1,884	1,913	1,917
Unemployment trust fund	694	694	694
Hazardous substance superfund	560	---	---
Grants-in-aid for airports (Airport and airway trust fund)	89	859	2,206
Facilities and equipment (Airport and airway trust fund)	650	621	585
Federal-aid highways	11,472	13,244	15,955
Miscellaneous highway trust funds	155	103	51
Major capital investments (Highway trust fund, mass transit acco)	440	980	1,146
Trust fund share of expenses	11	272	272
Formula programs (Highway trust fund)	---	---	561
National Service Life Insurance fund	10,824	10,729	10,564
Post-Vietnam era veterans education account	189	108	77
Inland waterways trust fund	164	163	153
Gifts and contributions	217	293	371
Other	<u>1,500</u>	<u>1,456</u>	<u>1,429</u>
NON-REVOLVING TRUST FUNDS Subtotal.....	29,424	32,002	36,525
Employees life insurance fund	17,310	18,372	19,626
Employees and retired employees health benefits fund	6,059	5,861	5,805
Veterans special life insurance fund	1,412	1,415	1,410
Other	<u>220</u>	<u>159</u>	<u>173</u>
REVOLVING TRUST FUNDS Subtotal.....	25,001	25,807	27,014
TOTAL, TRUST FUND UNOBLIGATED BALANCES.....	<u>54,425</u>	<u>57,809</u>	<u>63,539</u>

TABLE 11

TRUST FUND UNAVAILABLE COLLECTIONS, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Judicial Branch	6	6	5
Funds Appropriated to the President	---	---	---
Department of Agriculture	414	7	13
Department of Defense--Military	710	710	712
Department of Health and Human Services	129,239	122,911	126,475
Department of the Interior	2	4	6
Department of Justice	---	1	2
Department of Labor	53,324	60,373	66,749
Department of State	8,397	9,016	9,668
Department of Transportation	4,283	4,221	4,760
Department of Veterans Affairs	66	99	103
Department of Defense Civil Agencies	130,624	138,651	145,839
Environmental Protection Agency	4,815	3,654	4,482
Office of Personnel Management	389,409	417,789	447,077
Social Security Administration	514,858	591,167	670,143
Other Independent Agencies	<u>13,822</u>	<u>14,575</u>	<u>15,166</u>
TOTAL.....	1,249,969	1,363,184	1,491,200

**BRIDGES FROM AUTHORIZATION
TO CASH BALANCES**

TABLE 12

FEDERAL FUND BRIDGE FROM AUTHORIZATION BASIS TO CASH

(In millions of dollars)

Description	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Federal fund unexpended total:			
Balances available on an authorization basis..	837,272	835,003	820,555
Unfunded contract authority:			
Defense working capital funds	10,502	10,502	10,502
Operating-differential subsidies	409	255	120
Annual contributions for assisted housing	56,034	36,236	20,695
Other assisted housing programs	22,665	21,915	21,079
Other	271	179	233
Sub-total, contract authority.....	89,881	69,087	52,629
Non-contract authority balances:			
Available on an authorization basis.....	747,391	765,916	767,926
Unavailable collections:			
Funds for strengthening markets, income, and su	576	559	568
Forest Service permanent appropriations	294	306	303
Abandoned mine reclamation fund	1,073	1,224	1,354
Reclamation fund	1,486	1,745	2,029
Land and water conservation fund	11,129	11,880	12,613
Historic preservation fund	2,096	2,209	2,313
Immigration support	351	169	141
Crime victims fund	531	179	179
Salaries and expenses	4,221	4,221	4,221
Nuclear waste disposal fund	5,196	5,971	6,793
Uranium enrichment decontamination and decommis	437	817	1,180
FHA-General and special risk program account	1,506	2,119	2,906
Medical care cost recovery fund	1,060	1,038	1,214
Veterans housing benefit program fund program a	169	918	726
Overseas Private Investment Corporation noncred	2,142	2,345	2,503
Export Import Bank loans program account	229	287	338
Other	1,742	2,066	3,997
Sub-total, unavailable collections.....	<u>34,238</u>	<u>38,053</u>	<u>43,378</u>
Balances on a cash basis.....	781,629	803,969	811,304

TABLE 13

TRUST FUND BRIDGE FROM AUTHORIZATION BASIS TO CASH BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1996 actual	1997 estimate	1998 estimate
Trust fund unexpended total:			
Balances available on an authorization basis..	192,596	198,426	208,893
Unfunded contract authority:			
Aviation trust funds.....	2,000	2,730	3,577
Foreign military sales trust fund.....	19,340	20,100	20,190
Highway trust funds.....	44,088	47,053	50,705
Sub-total, contract authority.....	65,428	69,883	74,472
Non-contract balances:			
Available on an authorization basis.....	127,168	128,543	134,421
Unavailable collections:			
Aviation trust funds.....	2,516	2,500	2,791
Aquatic resources trust funds.....	1,210	1,211	1,266
Education benefits fund.....	1,010	624	583
Federal disability insurance trust fund.....	43,294	55,492	64,639
Federal employee retirement funds.....	397,815	426,815	456,755
Federal hospital insurance trust fund.....	106,229	96,363	98,676
Federal old-age and survivors insurance.....	471,564	535,675	605,504
Federal supplementary medical insurance.....	21,963	25,369	26,545
Foreign military sales trust fund.....	---	---	---
Harbor maintenance trust fund.....	865	1,112	1,451
Hazardous substance superfund.....	3,829	2,656	3,401
Highway trust funds.....	---	---	---
Leaking underground storage tank trust fund....	986	998	1,081
Military retirement funds.....	128,836	136,565	143,369
Oil spill liability trust funds.....	1,001	976	1,212
Railroad retirement trust funds.....	13,735	14,483	15,079
Unemployment trust funds.....	53,317	60,373	66,749
Vaccine improvement program trust fund.....	1,047	1,179	1,254
Veterans life insurance funds.....	---	30	31
Voluntary separation incentive fund.....	670	670	670
Other trust funds	82	93	144
Subtotal, unavailable collections.....	1,249,969	1,363,184	1,491,200
Balances on a cash basis.....	1,377,137	1,491,727	1,625,621
Adjustment.....	13,367	14,717	14,464
Total balances on a cash basis.....	1,390,504	1,506,444	1,640,085

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 1994, 1995 and 1996. 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	1994 actual	1995 actual	1996 actual
Legislative Branch	-18	-11	-26
Judicial Branch	6	10	-10
Executive Office of the President	1	---	-1
Funds Appropriated to the President	-25	-9	-10
Department of Agriculture	5,765	12,894	7,858
Department of Commerce	-18	-13	-12
Department of Defense--Military	-2,549	-2,931	-1,981
Department of Education	-245	-277	-337
Department of Energy	20	---	---
Department of Health and Human Services	-233	-348	-261
Department of Housing and Urban Development	-9	-6	-25
Department of the Interior	-7	-13	-22
Department of Justice	-64	---	-7
Department of Labor	-32	-47	78
Department of State	-54	-12	---
Department of Transportation	-52	12	-56
Department of the Treasury	-17	-100	-99
Department of Veterans Affairs	-100	-88	-45
Department of Defense Civil Agencies	-*	---	---
Environmental Protection Agency	-49	-41	-15
General Services Administration	-10	-21	10
National Aeronautics and Space Administration	-17	-26	-28
Office of Personnel Management	-1	---	---
Small Business Administration	---	---	-3
Other Independent Agencies	<u>-54</u>	<u>-74</u>	<u>-60</u>
TOTAL.....	2,235	8,899	4,948

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)		
	1996	1997	1998	1996	1997	1998
DIRECT LOAN UNOBLIGATED BALANCES:						
Agricultural credit insurance fund direct loan financing ac	288	390	464	1.4	2.0	2.3
FHA-Mutual mortgage insurance direct loan financing account	1	61	157	*	0.3	0.7
Other	<u>92</u>	<u>45</u>	<u>59</u>	<u>0.4</u>	<u>0.2</u>	<u>0.2</u>
DIRECT LOAN UNOBLIGATED BALANCES Subtotal.....	381	496	680	1.8	2.6	3.4
LOAN GUARANTEE UNOBLIGATED BALANCES:						
Agricultural credit insurance fund guaranteed loan financin	98	113	113	0.4	0.6	0.5
Commodity credit corporation export guarantee financing acc	689	926	1,182	3.4	4.9	5.9
Rural housing insurance fund guaranteed loan financing acco	65	85	103	0.3	0.4	0.5
Health professions graduate student loan guaranteed loan fi	226	250	268	1.1	1.3	1.3
Federal family education loan program, financing account	9,146	6,300	5,371	45.5	33.5	26.9
Maritime guaranteed loan (Title XI) financing account	166	288	375	0.8	1.5	1.8
Community development loan guarantees financing account	---	23	60	---	0.1	0.3
FHA-General and special risk guaranteed loan financing acco	547	553	466	2.7	2.9	2.3
FHA-Mutual mortgage insurance guaranteed loan financing acc	907	1,321	1,528	4.5	7.0	7.6
Guarantees of mortgage-backed securities financing account	127	150	150	0.6	0.7	0.7
Business guaranteed loan financing account	1,376	1,461	1,539	6.8	7.7	7.7
Veterans Housing Benefit Program Fund Guaranteed Loan Finan	3,744	3,170	3,244	18.6	16.8	16.3
Loan guarantees to Israel financing account	341	451	556	1.6	2.3	2.7
Urban and environmental credit guaranteed loan financing ac	74	89	99	0.3	0.4	0.4
Overseas private investment corporation guaranteed loan fin	106	191	277	0.5	1.0	1.3
Export-Import Bank guaranteed loan financing account	2,004	2,816	3,741	9.9	14.9	18.8
Other	<u>75</u>	<u>114</u>	<u>142</u>	<u>0.3</u>	<u>0.6</u>	<u>0.7</u>
LOAN GUARANTEE UNOBLIGATED BALANCES Subtotal.....	19,691	18,301	19,214	98.1	97.3	96.5
TOTAL, DIRECT LOAN AND LOAN GUARANTEE BALANCES.....	20,072	18,797	19,894	100.0	100.0	100.0

NOTES