

# **BALANCES OF BUDGET AUTHORITY**

**Budget for Fiscal Year 2008**

**OFFICE OF MANAGEMENT AND BUDGET**



## **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.

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**BUDGET REVIEW AND CONCEPTS DIVISION**  
**BUDGET CONCEPTS BRANCH**

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# BALANCES OF BUDGET AUTHORITY

## Budget for Fiscal Year 2008

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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 summary information on the unexpended balances of budget authority for the end of Fiscal Years (FY) 2006, 2007, and 2008 as shown in the FY 2008 Budget appendix.

- **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 obligations already incurred (for example, contracts signed) for which payment has not yet been made but will be required, i.e. undelivered orders and accounts payable. By law obligated balances are net of accounts receivable and unfilled customer orders.

Unobligated balances of budget authority (appropriations, contract authority, authority to borrow, and spending authority from offsetting collections) 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.

In the aggregate, 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, which usually occurs when Treasury electronically disburses the funds in

payment of an obligation. 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 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. It is in these instances that unobligated balances are carried forward and 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.

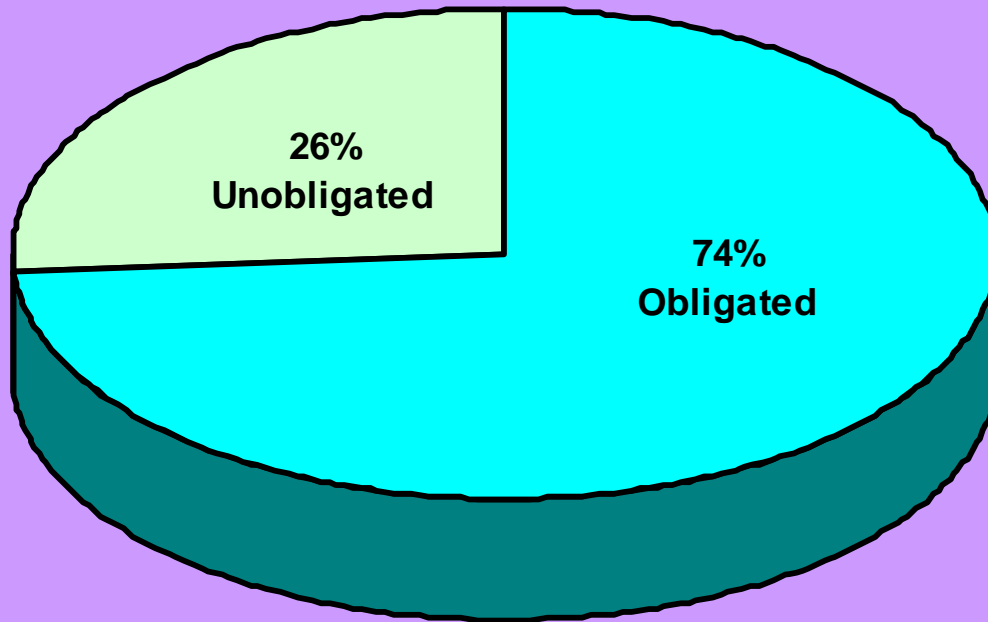
Total unexpended balances exceeded 1.4 trillion dollars by the end of FY 2008. See Table 1, Summary of Unexpended Balances, on page 15 for a distribution between Federal and Trust funds for FYs 2006, 2007, and 2008. For a distribution of unexpended balances by agency, see Table 2, Total Unexpended Balances by Agency on page 16.

The following Charts 1 and 2 provide an overview of the unexpended balances at the end of FY 2008.

**Chart 1**

**FY 2008**

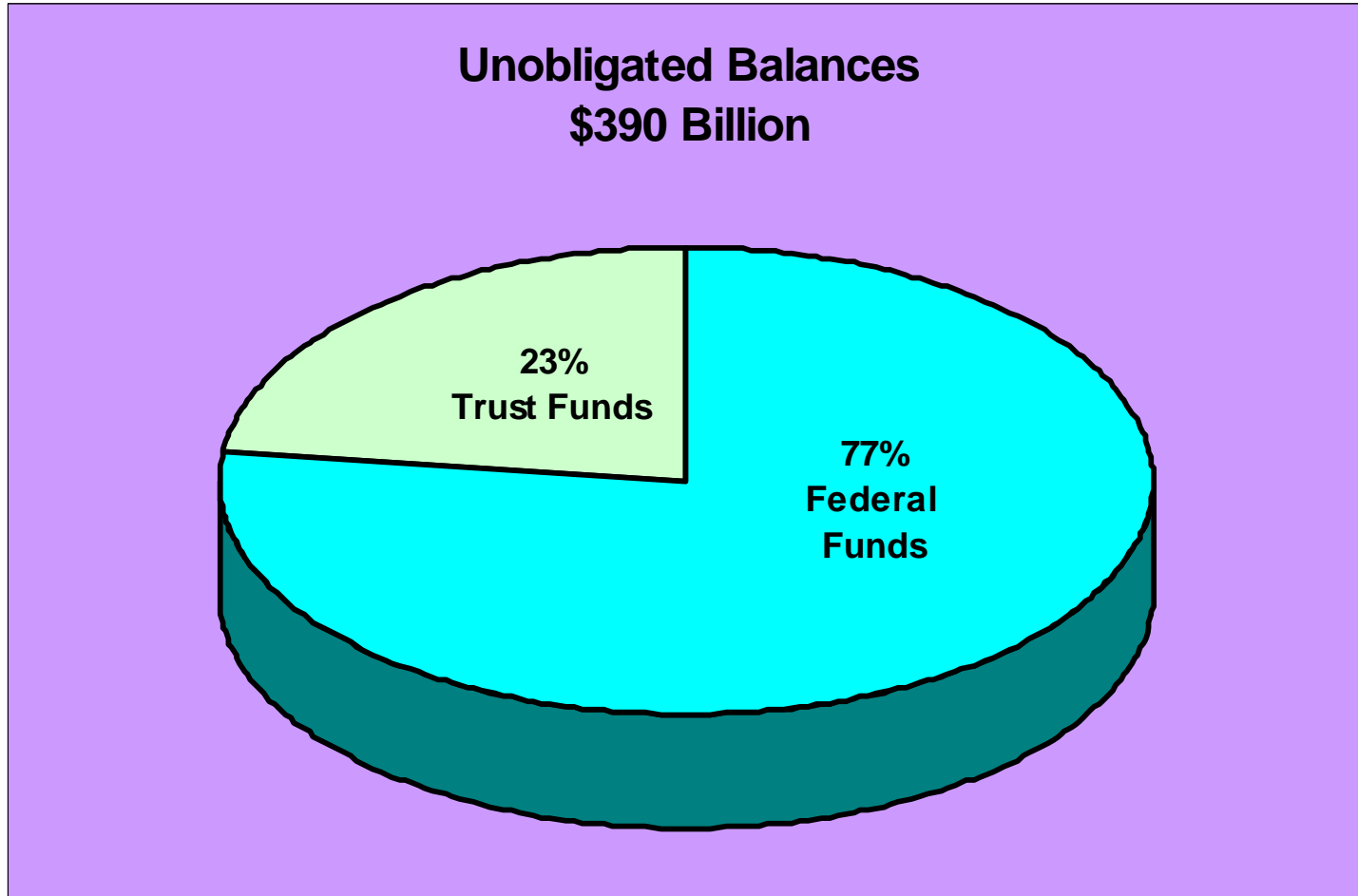
**Total Unexpended Balances  
\$1,475 Billion**





**Chart 2**

**FY 2008**



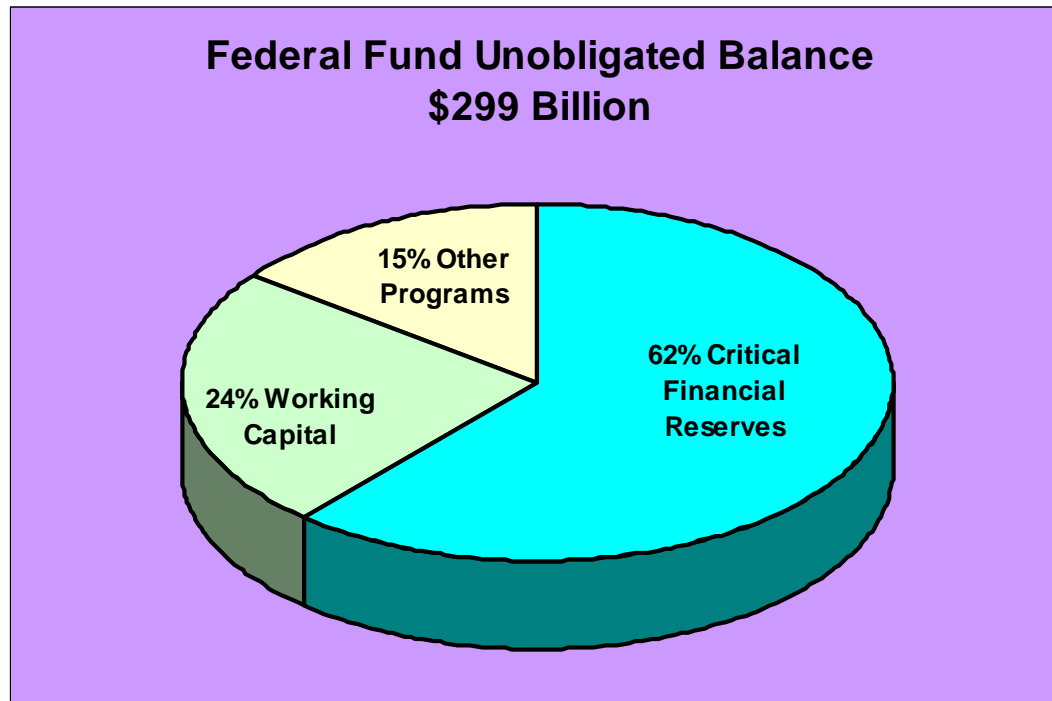
# FEDERAL FUND UNOBLIGATED BALANCES

The following chart illustrates the three categories of Federal Fund Unobligated Balances:

- a) Critical Financial Reserves
- b) Working Capital
- c) Other Programs

**Chart 3**

**FY 2008**



## **(a) Critical Financial Reserves**

Sixty-two (62%) percent of the total federal fund unobligated balances are critical financial reserves. These reserves are further classified as:

- International Monetary Programs;
- Insurance and Other Programs; and
- Credit Liquidating Programs.

International Monetary Programs – These reserves are used to automatically fund United States (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 been transferred from the Treasury and deposited with the International Monetary Fund (IMF) for the U.S. share of its quota to the IMF, in return for international monetary reserves denominated in Special Drawing Rights (SDRs). These reserves are held at the IMF. This is somewhat akin to moving balances from one checking account to another.

Other SDR denominated assets appear as unobligated balances in the Exchange Stabilization Fund (ESF). These SDRs are used in transactions with other members of the IMF in settlement of their obligations to the Fund. The Secretary of the Treasury is also authorized to use the dollar and foreign currency assets of 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 variance, as the amount and composition of assets and the interest rate earned on investments can change dramatically.

There are also unobligated balances in foreign currency fluctuation accounts that are used to protect agencies from the negative impact of changes in the foreign exchange markets.

Insurance and Other Programs – The Federal government provides insurance in certain areas (notably deposit insurance, pension guarantees, and emergencies) and conducts other programs where there is a natural lag between the time funds are collected and needed. For these kinds of programs, appropriations and other budget authority provide contingency backup, reserves, and debt redemption or funding sources pending sequential events, such as negotiations with other countries and certification by Congress. The unobligated balances are carried forward to the extent such authority is not used or expires under the terms of the appropriations.

Credit Liquidating Programs – 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. Normally at the end of each year, the balances in credit liquidating accounts are returned to the Treasury because the amounts can only be used to liquidate obligations incurred in the year the amounts are collected. The balances that remain are reserves needed to pay claims should there be a default on a loan that was guaranteed before the end of 1991.

## **(b) Working Capital**

Twenty-four (24%) percent of the total federal fund unobligated balances are for working capital. These reserves are further classified as:

- Procurement and Construction Programs; and
- Other Revolving Funds.

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. For these projects, 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 projects 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 previous categories. These funds provide goods and services to other Federal government accounts or to the public. The balances in these funds are maintained as working capital to keep the fund revolving.

### **(c) Other Programs**

Fifteen (15%) percent of the total federal fund unobligated balances do not fit either of the previous categories. This category, which is estimated at \$44.4 billion for FY 2008, includes:

- \$10.3 billion for research and development programs;
- \$ 6.3 billion for forward funded programs;
- \$ 3.8 billion for major benefit programs;
- \$ 2.9 billion for subsidized housing programs; and
- \$21.2 billion for other miscellaneous programs.

Research and Development Programs – To a large extent, this category includes balances associated with programs authorized to develop, design, test, and evaluate 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 accumulate in these programs, because in some cases it is difficult to precisely determine the time or resources required to meet program objectives.

Forward Funded Programs – This is budget authority that is made available for obligation beginning in the last quarter of a 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, training, and employment programs so that grants can be made prior to the beginning of the next school year.

Major Benefit Programs – These balances carry over to ensure that benefit payments are available as stipulated by law.

Subsidized Housing Programs – These balances are for housing programs and homeless assistance grants. This includes public and Indian housing and other assisted housing programs, such as Nehemiah housing opportunity funds.

Other Miscellaneous Programs – As noted above, there is \$21.2 billion in Federal fund unobligated balances in the other miscellaneous programs. These include:

- Legislative Branch - \$1.2 billion
- Judicial Branch - \$.2 billion
- Department of Agriculture - \$1.9 billion
- Department of Commerce - \$.6 billion
- Department of Defense - \$3.1 billion
- Department of Education - \$.1 billion
- Department of Energy - \$.2 billion
- Department of Health and Human Services - \$1.6 billion
- Department of Homeland Security - \$2.5 billion
- Department of Housing and Urban Development - \$.2 billion
- Department of Interior - \$.2 billion
- Department of Justice - \$.8 billion
- Department of Labor - \$.1 billion
- Department of State - \$.7 billion
- Department of Transportation - \$.7 billion
- Department of Treasury - \$.5 billion
- Corps of Engineers-Civil Works - \$1.2 billion
- Environmental Protection Agency - \$1.5 billion
- International Assistance Programs - \$2.7 billion
- National Aeronautics and Space Administration - \$.3 billion
- Office of Personnel Management - \$.1 billion
- Export-Import Bank of the United States - \$.2 billion
- Other agencies - \$.6 billion

For more detail on the \$21.2 billion classified as “Other Miscellaneous Programs” see **Table 5, Federal Fund Unobligated Balances, by Agency and Program**, which begins on page 21.

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# **TABLES**

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# **FEDERAL AND TRUST FUND SUMMARIES**

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TABLE 1

## SUMMARY OF UNEXPENDED BALANCES

(In millions of dollars)

Description	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Federal funds:			
Obligated balances.....	763,431	828,138	851,490
Unobligated balances.....	373,238	297,619	298,741
Total Federal fund unexpended balances.....	<u>1,136,669</u>	<u>1,125,757</u>	<u>1,150,231</u>
Trust funds:			
Obligated balances.....	214,215	227,183	233,990
Unobligated balances.....	90,058	90,618	91,199
Total trust fund unexpended balances.....	<u>304,273</u>	<u>317,801</u>	<u>325,189</u>
Total Federal and trust funds:			
Obligated balances.....	977,646	1,055,321	1,085,480
Unobligated balances.....	463,296	388,237	389,940
Total unexpended balances.....	<u>1,440,942</u>	<u>1,443,558</u>	<u>1,475,420</u>

TABLE 2

## TOTAL UNEXPENDED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Start 2006		End 2006/ Start 2007		End 2007/ Start 2008		End 2008	
	obligated	unobligated	obligated	unobligated	obligated	unobligated	obligated	unobligated
Legislative Branch	1,044	1,724	1,055	1,778	1,157	1,538	1,241	1,569
Judicial Branch	666	964	738	1,052	990	893	966	952
Department of Agriculture	26,600	13,522	26,543	11,030	24,459	7,852	23,763	7,257
Department of Commerce	5,250	704	5,455	760	6,659	1,325	6,910	723
Department of Defense--Military	242,286	56,076	260,120	65,056	315,387	58,530	349,870	65,334
Department of Education	48,208	1,768	50,201	4,189	47,437	3,983	49,748	4,964
Department of Energy	12,542	2,846	14,098	2,736	14,584	805	14,413	753
Department of Health and Human Services	118,223	11,332	135,563	34,250	137,826	3,758	138,992	3,586
Department of Homeland Security	38,618	55,259	40,986	15,543	38,218	5,451	32,091	3,084
Department of Housing and Urban Developm	68,821	39,276	72,259	43,972	69,484	35,875	58,168	37,553
Department of the Interior	7,334	5,633	7,752	6,057	7,900	4,741	8,244	3,980
Department of Justice	10,881	2,520	10,434	2,591	11,087	1,664	10,238	1,738
Department of Labor	7,275	14,975	6,958	17,813	6,439	17,590	5,905	16,217
Department of State	8,911	3,338	10,336	4,214	10,622	2,131	12,793	1,829
Department of Transportation	69,619	43,351	70,758	46,216	77,446	41,060	80,463	38,335
Department of the Treasury	16,654	31,508	16,585	33,223	16,614	34,620	16,603	35,515
Department of Veterans Affairs	8,308	6,585	8,161	7,739	12,440	5,564	14,399	4,679
Corps of Engineers--Civil Works	-1,558	4,956	-955	9,352	824	4,708	1,481	2,420
Other Defense Civil Programs	3,778	172	3,874	313	4,193	120	4,321	103
Environmental Protection Agency	11,140	3,024	10,250	2,974	9,622	3,031	8,802	3,176
Executive Office of the President	6,006	3,816	4,338	41	2,049	40	999	40
General Services Administration	-568	6,668	614	6,023	2,019	3,905	2,628	2,819
International Assistance Programs	80,977	43,072	91,116	35,954	94,020	34,421	94,845	34,365
National Aeronautics and Space Administr	5,934	2,106	7,248	2,123	7,863	1,547	8,006	1,450
National Science Foundation	7,430	159	7,618	127	7,634	---	8,161	---
Office of Personnel Management	8,282	39,253	8,437	43,444	8,634	46,636	8,945	49,007
Small Business Administration	395	916	1,168	825	1,023	551	1,047	38
Social Security Administration	67,138	1,481	70,989	1,417	73,855	1,913	76,064	801
Other Independent Agencies	29,829	60,759	34,947	62,484	38,711	63,985	41,802	67,653
Allowances	---	---	---	---	6,125	---	3,572	---
TOTAL.....	910,023	457,763	977,646	463,296	1,055,321	388,237	1,085,480	389,940
MEMORANDUM								
Federal funds.....	711,626	376,284	763,431	373,238	828,138	297,619	851,490	298,741
Trust funds.....	198,397	81,479	214,215	90,058	227,183	90,618	233,990	91,199

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# FEDERAL FUNDS

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TABLE 3

## FEDERAL FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Legislative Branch	1,036	1,141	1,226
Judicial Branch	734	1,029	1,055
Department of Agriculture	26,445	24,325	23,602
Department of Commerce	5,455	6,659	6,910
Department of Defense--Military	259,287	314,517	349,031
Department of Education	50,201	47,437	49,748
Department of Energy	14,097	14,583	14,412
Department of Health and Human Services	91,416	94,064	95,338
Department of Homeland Security	40,774	37,969	31,836
Department of Housing and Urban Development	72,257	69,481	58,165
Department of the Interior	7,309	7,419	7,675
Department of Justice	10,399	11,047	10,208
Department of Labor	5,751	5,399	5,424
Department of State	10,523	10,805	12,981
Department of Transportation	15,298	11,792	9,818
Department of the Treasury	16,471	16,485	16,458
Department of Veterans Affairs	6,313	10,600	12,576
Corps of Engineers--Civil Works	-1,427	363	1,061
Other Defense Civil Programs	453	461	460
Environmental Protection Agency	8,787	8,290	7,551
Executive Office of the President	4,338	2,049	999
General Services Administration	614	2,019	2,628
International Assistance Programs	64,977	67,880	68,697
National Aeronautics and Space Administration	7,248	7,863	8,006
National Science Foundation	7,612	7,616	8,143
Office of Personnel Management	732	743	751
Small Business Administration	1,168	1,023	1,047
Social Security Administration	1,478	1,503	1,553
Other Independent Agencies	33,685	37,451	40,559
Allowances	---	6,125	3,572
TOTAL.....	763,431	828,138	851,490



TABLE 4

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Legislative Branch	1,706	1,463	1,492
Judicial Branch	364	160	167
Department of Agriculture	10,586	7,485	6,915
Department of Commerce	760	1,325	723
Department of Defense--Military	64,960	58,451	65,255
Department of Education	4,189	3,983	4,964
Department of Energy	2,736	805	753
Department of Health and Human Services	34,134	3,631	3,445
Department of Homeland Security	15,492	5,414	3,047
Department of Housing and Urban Development	43,969	35,875	37,553
Department of the Interior	5,742	4,490	3,699
Department of Justice	2,548	1,611	1,678
Department of Labor	17,739	17,514	16,139
Department of State	4,115	2,032	1,729
Department of Transportation	5,825	3,038	2,288
Department of the Treasury	32,625	34,006	34,876
Department of Veterans Affairs	6,015	3,846	2,972
Corps of Engineers--Civil Works	8,898	4,239	1,931
Other Defense Civil Programs	33	38	49
Environmental Protection Agency	1,845	1,745	1,719
Executive Office of the President	41	40	40
General Services Administration	6,023	3,905	2,819
International Assistance Programs	35,936	34,403	34,347
National Aeronautics and Space Administration	2,120	1,544	1,447
National Science Foundation	109	---	---
Office of Personnel Management	463	463	506
Small Business Administration	825	551	38
Social Security Administration	1,248	1,873	801
Other Independent Agencies	62,192	63,689	67,349
Allowances	---	---	---
TOTAL.....	373,238	297,619	298,741

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>AGENCY: Legislative Branch</u>			
CRITICAL FINANCIAL RESERVES			
INTERNATIONAL MONETARY PROGRAMS			
House revolving funds	22	22	22
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	22	22	22
TOTAL, CRITICAL FINANCIAL RESERVES.....	22	22	22
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Capitol building	34	34	39
Capitol grounds	1	1	1
Senate office buildings	26	17	29
House office buildings	31	36	36
Capitol power plant	29	9	24
Library buildings and grounds	19	19	17
Capitol visitor center	60	75	74
Capitol Police buildings and grounds	10	8	10
Judiciary office building development and operations fund	1	1	1
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	211	200	231
OTHER REVOLVING FUNDS			
Cooperative acquisitions program revolving fund	3	3	2
Duplication services	1	1	1
Gift shop, decimal classification, photo duplication, and relate	2	2	1
Fedlink program and Federal research program	9	9	9
Government Printing Office revolving fund	27	45	73
OTHER REVOLVING FUNDS Subtotal.....	42	60	86
TOTAL, CAPITAL.....	253	260	317
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Congressional use of foreign currency, Senate	8	9	11
Senate items	2	2	2
Salaries and expenses [House of Representatives]	115	115	115
Congressional use of foreign currency, House of Representatives	27	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Security enhancements	2	1	---
Salaries and expenses [Capitol Police]	45	45	45
Salaries and expenses, Library of Congress [Library of Congress]	92	84	75
Copyright Office: Salaries and expenses	7	7	7
Books for the blind and physically handicapped: Salaries and exp	2	2	2
Furniture and furnishings	1	1	1
Payments to copyright owners	1,120	905	885
Salaries and expenses [Government Accountability Office]	1	1	1
Commission on International Religious Freedom	1	1	1
Other legislative branch boards and commissions	8	8	8
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1,431	1,181	1,153
TOTAL, OTHER PROGRAMS.....	1,431	1,181	1,153
** AGENCY TOTAL, ALL PROGRAMS **	1,706	1,463	1,492
<u>AGENCY: Judicial Branch</u>			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Care of the building and grounds	28	23	12
Judiciary information technology fund	147	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	175	23	12
TOTAL, CAPITAL.....	175	23	12
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Courts of Appeals, District Courts, and o	27	---	18
Defender services	10	---	---
Fees of jurors and commissioners	2	1	---
Court security	13	1	1
Judiciary filing fees	135	135	135
Salaries and expenses [Administrative Office of the United State	1	---	1
Salaries and expenses [United States Sentencing Commission]	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	189	137	155
TOTAL, OTHER PROGRAMS.....	189	137	155
** AGENCY TOTAL, ALL PROGRAMS **	364	160	167

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>AGENCY: Department of Agriculture</u>			
CRITICAL FINANCIAL RESERVES			
CREDIT LIQUIDATING PROGRAMS			
Agricultural credit insurance fund liquidating account	24	---	---
Commodity Credit Corporation guaranteed loans liquidating account	74	---	---
Rural development insurance fund liquidating account	22	---	---
Rural electrification and telecommunications liquidating account	1,138	792	594
Rural housing insurance fund liquidating account	59	---	---
Expenses, Public Law 480, foreign assistance programs, Agriculture	53	---	---
CREDIT LIQUIDATING PROGRAMS Subtotal.....	1,370	792	594
INSURANCE AND OTHER PROGRAMS			
Federal crop insurance corporation fund	1,266	757	639
Emergency conservation program	150	30	---
Special supplemental nutrition program for women, infants, and children	162	34	59
Wildland fire management	211	119	120
INSURANCE AND OTHER PROGRAMS Subtotal.....	1,789	940	818
TOTAL, CRITICAL FINANCIAL RESERVES.....	3,159	1,732	1,412
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Common computing environment	27	10	10
Buildings and facilities	261	297	202
Buildings and facilities	7	3	5
Watershed rehabilitation program	3	---	---
Resource conservation and development	1	---	---
Capital improvement and maintenance	101	54	54
Management of national forest lands for subsistence uses	1	---	---
Range betterment fund	1	---	---
Land acquisition	48	30	31
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	450	394	302
OTHER REVOLVING FUNDS			
Working capital fund [Executive Operations]	93	109	94
Limitation on inspection and weighing services expenses	6	6	6
Farm storage facility loans program account	1	1	1
Commodity Credit Corporation fund	741	138	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Alternative agricultural research and commercialization corporat	1	1	1
Working capital fund [Forest Service]	94	90	88
OTHER REVOLVING FUNDS Subtotal.....	936	345	190
TOTAL, CAPITAL.....	1,386	739	492
OTHER PROGRAMS			
SUBSIDIZED HOUSING PROGRAMS			
Rural housing assistance grants	16	---	---
Farm labor program account	4	---	---
Multifamily housing revitalization program account	14	14	14
Mutual and self-help housing grants	2	1	1
Rural housing insurance fund program account	49	---	---
SUBSIDIZED HOUSING PROGRAMS Subtotal.....	85	15	15
RESEARCH AND DEVELOPMENT PROGRAMS			
Salaries and expenses [Agricultural Research Service]	12	---	---
Research and education activities	116	38	38
Buildings and facilities	1	1	1
Biomass research and development	14	---	---
Forest and rangeland research	36	10	10
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	179	49	49
MAJOR BENEFIT PROGRAMS			
Food stamp program	3,033	3,018	3,013
MAJOR BENEFIT PROGRAMS Subtotal.....	3,033	3,018	3,013
OTHER MISCELLANEOUS PROGRAMS			
Office of the Secretary	6	6	6
Agriculture buildings and facilities and rental payments	11	11	11
Hazardous materials management	1	1	1
Office of the Inspector General [Office of the Inspector General	4	2	5
National Agricultural Statistics Service	1	1	1
Salaries and expenses [Animal and Plant Health Inspection Servic	305	304	304
Salaries and expenses [Food Safety and Inspection Service]	4	4	4
Marketing services	30	30	30
Payments to States and possessions	7	---	---
Perishable Agricultural Commodities Act fund	18	15	12
Funds for strengthening markets, income, and supply (section 32)	146	300	301
Salaries and expenses [Farm Service Agency]	77	77	77
Agricultural credit insurance fund program account	16	8	1

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Commodity Credit Corporation export loans program account	161	161	161
Conservation operations	29	---	---
Watershed and flood prevention operations	323	---	---
Wetlands reserve program	1	1	1
Colorado river basin salinity control program	1	1	1
Water bank program	1	1	1
Wildlife habitat incentives program	5	5	5
Forestry incentives program	4	4	4
Rural community advancement program	146	---	---
Salaries and expenses [Rural Development]	6	---	---
Rural electrification and telecommunications loans program accou	8	8	8
Distance learning, telemedicine, and broadband program	53	2	2
High energy cost grants	17	---	---
Rural empowerment zones and enterprise community grants	3	---	---
Rural cooperative development grants	1	---	---
National Sheep Industry Improvement Center	1	---	---
Rural business investment program account	94	---	---
Rural economic development grants	82	59	64
Public Law 480 title I ocean freight differential grants	17	26	35
Public law 480 title I direct credit and food for progress progr	39	---	---
Public law 480 title II grants	81	81	81
Salaries and expenses [Foreign Agricultural Service]	24	23	22
McGovern-Dole international food for education and child nutriti	1	1	1
Commodity assistance program	1	---	---
Child nutrition programs	84	3	3
State and private forestry	58	22	22
National forest system	167	152	152
Stewardship contracting product sales	3	5	6
Forest Service permanent appropriations	707	618	612
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	2,744	1,932	1,934
TOTAL, OTHER PROGRAMS.....	6,041	5,014	5,011
** AGENCY TOTAL, ALL PROGRAMS **	10,586	7,485	6,915

## AGENCY: Department of Commerce

## CRITICAL FINANCIAL RESERVES

## CREDIT LIQUIDATING PROGRAMS

Economic development revolving fund liquidating account	1	---	---
CREDIT LIQUIDATING PROGRAMS Subtotal.....	1	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
INSURANCE AND OTHER PROGRAMS			
Fisheries finance program account	4	4	4
INSURANCE AND OTHER PROGRAMS Subtotal.....	4	4	4
TOTAL, CRITICAL FINANCIAL RESERVES.....	5	4	4
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Procurement, acquisition and construction	65	---	---
Construction of research facilities	9	---	---
Information infrastructure grants	1	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	75	---	---
OTHER REVOLVING FUNDS			
Working capital fund [Departmental Management]	13	---	---
Census working capital fund	125	79	21
Economics and statistics administration revolving fund	2	2	2
Damage assessment and restoration revolving fund	21	---	---
Limited access system administration fund	9	---	---
NTIS revolving fund	10	---	---
Working capital fund [National Institute of Standards and Techno	131	131	131
OTHER REVOLVING FUNDS Subtotal.....	311	212	154
TOTAL, CAPITAL.....	386	212	154
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Operations, research, and facilities	179	---	---
Scientific and technical research and services	5	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	184	---	---
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Departmental Management]	20	---	---
Emergency steel guaranteed loan program account	50	10	---
Franchise fund	3	2	1
Salaries and expenses [Economic Development Administration]	4	---	---
Economic development assistance programs	14	---	---
Periodic censuses and programs	4	---	---
Salaries and expenses [Economic and Statistical Analysis]	1	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
United States travel and tourism promotion	4	---	---
Operations and administration [International Trade Administratio	6	---	---
Operations and administration [Bureau of Industry and Security]	9	---	---
Fishermen's contingency fund	1	---	---
Environmental improvement and restoration fund	8	---	---
Salaries and expenses [U.S. Patent and Trademark Office]	6	11	16
Industrial technology services	30	6	2
Salaries and expenses [National Telecommunications and Informati	22	---	---
Public telecommunications facilities, planning and construction	3	---	---
Digital television transition and public safety fund	---	1,080	546
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	185	1,109	565
TOTAL, OTHER PROGRAMS.....	369	1,109	565
** AGENCY TOTAL, ALL PROGRAMS **	760	1,325	723
<u>AGENCY: Department of Defense--Military</u>			
CRITICAL FINANCIAL RESERVES			
INTERNATIONAL MONETARY PROGRAMS			
Foreign currency fluctuations	898	898	898
Foreign currency fluctuations, construction	1	1	1
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	899	899	899
INSURANCE AND OTHER PROGRAMS			
Former Soviet Union threat reduction account	72	178	178
Reserve mobilization income insurance fund	3	3	3
INSURANCE AND OTHER PROGRAMS Subtotal.....	75	181	181
TOTAL, CRITICAL FINANCIAL RESERVES.....	974	1,080	1,080
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Environmental restoration, formerly used Defense sites	9	9	9
Operation and maintenance, Navy Reserve	12	---	---
Procurement, Defense-wide	906	1,176	1,220
Rapid acquisition fund	---	---	100
National guard and reserve equipment	454	197	29
Defense production act purchases	35	26	22
Coastal defense augmentation	1	1	1
Chemical agents and munitions destruction, army	139	75	44



TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Procurement, Marine Corps	2,094	2,265	1,266
Aircraft procurement, Navy	1,998	2,393	3,013
Weapons procurement, Navy	394	447	523
Procurement of ammunition, Navy and Marine Corps	196	172	181
Shipbuilding and conversion, Navy	8,250	7,328	10,337
Other procurement, Navy	1,473	1,201	1,040
Aircraft procurement, Army	637	1,011	1,193
Missile procurement, Army	148	259	433
Procurement of weapons and tracked combat vehicles, Army	399	2,089	2,187
Procurement of ammunition, Army	834	790	717
Other procurement, Army	3,443	3,175	3,408
Aircraft procurement, Air Force	5,844	5,199	4,846
Procurement of ammunition, Air Force	185	283	307
Missile procurement, Air Force	1,326	1,141	1,464
Other procurement, Air Force	1,689	4,166	5,809
Chemical demilitarization construction, defense-wide	18	55	137
Military construction, Defense-wide	959	749	995
North Atlantic Treaty Organization security investment program	54	40	40
Military construction, Navy and Marine Corps	1,068	893	758
Military construction, Naval Reserve	111	43	16
Military construction, Army	2,160	1,610	1,871
Military construction, Army National Guard	311	296	257
Military construction, Army Reserve	69	47	49
Military construction, Air Force	718	474	288
Military construction, Air Force Reserve	32	18	10
Military construction, Air National Guard	96	86	56
Family housing construction, Army	163	391	382
Family housing construction, Navy and Marine Corps	189	364	458
Family housing construction, Air Force	1,033	843	563
Army conventional ammunition working capital fund	2	2	2
National defense stockpile transaction fund	1,495	1,382	1,409
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	38,944	40,696	45,440
OTHER REVOLVING FUNDS			
Emergency response	12	12	12
Homeowners assistance fund	10	6	6
National defense sealift fund	463	463	463
Working capital fund, Army	1,792	2,744	3,198
Working capital fund, Navy	2,536	2,454	2,388
Working capital fund, Air Force	663	374	373
Working capital fund, Defense Commissary Agency	6	14	8
Working capital fund, Defense wide	701	649	646

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Buildings maintenance fund	19	20	21
Pentagon reservation maintenance revolving fund	35	43	43
General fund payment, surcharge collections, sales of commissary	11	---	---
OTHER REVOLVING FUNDS Subtotal.....	6,248	6,779	7,158
TOTAL, CAPITAL.....	45,192	47,475	52,598
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Drug interdiction and counter-drug activities	64	1	1
Research, development, test, and evaluation, Defense-wide	3,260	2,464	2,368
Operational test and evaluation	10	13	12
Research, development, test, and evaluation, Navy	1,959	1,371	1,256
Research, development, test, and evaluation, Army	2,575	1,583	1,542
Tanker replacement transfer fund, Air Force	90	90	90
Research, development, test, and evaluation, Air Force	3,258	2,921	3,164
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	11,216	8,443	8,433
OTHER MISCELLANEOUS PROGRAMS			
Operation and maintenance, Defense-wide	1,752	202	201
Office of the Inspector General [Operation and Maintenance]	5	---	---
Overseas contingency operations transfer account	10	10	10
Defense health program	601	235	2,038
Iraq freedom fund	31	---	---
The Department of Defense Environmental Restoration Accounts	3	3	3
Overseas humanitarian, disaster and civic aid	56	22	35
Emergency response fund	123	123	123
Support for international sporting competitions	22	22	22
OPLAN 34A-35 P.O.W. payments	1	1	1
Operation and maintenance, Navy	44	1	1
Operation and maintenance, Army	387	3	3
Operation and maintenance, Army National Guard	10	2	2
Afghanistan security forces fund	1,022	---	---
Iraq security forces fund	2,274	---	---
Operation and maintenance, Air Force	42	2	4
Operation and maintenance, Air National Guard	1	---	---
Disposal of Department of Defense real property	13	13	13
Lease of Department of Defense real property	20	20	20
Overseas military facility investment recovery	9	9	9
Miscellaneous special funds [Operation and Maintenance]	12	12	12
Iraq relief and reconstruction fund, Army	28	28	28

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Operating expenses of the coalition provisional authority	32	---	---
Base realignment and closure account	681	458	321
Base realignment and closure account 2005	178	88	88
Family housing operation and maintenance, Navy and Marine Corps	1	---	---
Family housing operation and maintenance, Air Force	19	---	1
Department of Defense family housing improvement fund	201	199	198
Defense coalition support fund	---	---	11
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	7,578	1,453	3,144
TOTAL, OTHER PROGRAMS.....	18,794	9,896	11,577
** AGENCY TOTAL, ALL PROGRAMS **	64,960	58,451	65,255

AGENCY: Department of Education

## CRITICAL FINANCIAL RESERVES

## CREDIT LIQUIDATING PROGRAMS

College housing and academic facilities loans liquidating account	1	---	---
Federal family education loan liquidating account	243	---	---
Federal student loan reserve fund	579	747	1,039
CREDIT LIQUIDATING PROGRAMS Subtotal.....	823	747	1,039
TOTAL, CRITICAL FINANCIAL RESERVES.....	823	747	1,039

## OTHER PROGRAMS

## FORWARD FUNDED PROGRAMS

Education for the disadvantaged	129	---	---
School improvement programs	47	---	---
Innovation and improvement	95	1	1
Safe schools and citizenship education	6	---	---
Special education	170	49	---
Student financial assistance	2,694	3,002	3,816
Academic competitiveness/SMART grant program	---	---	20
Institute of education sciences	2	2	2
FORWARD FUNDED PROGRAMS Subtotal.....	3,143	3,054	3,839

## OTHER MISCELLANEOUS PROGRAMS

Impact aid	7	7	7
English language acquisition	7	---	---
Career, technical and adult education	131	128	37
Higher education	15	15	14

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Howard University	11	4	---
Federal direct student loan program program account	28	28	28
Program administration	24	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	223	182	86
TOTAL, OTHER PROGRAMS.....	3,366	3,236	3,925
** AGENCY TOTAL, ALL PROGRAMS **	4,189	3,983	4,964

## AGENCY: Department of Energy

## CAPITAL

## PROCUREMENT AND CONSTRUCTION PROGRAMS

Strategic petroleum reserve	18	---	---
Clean coal technology	71	66	8
Isotope production and distribution program fund	10	10	10
Nuclear waste disposal	31	16	---
Northeast home heating oil reserve	2	---	---
Departmental administration	35	---	3
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	167	92	21

## OTHER REVOLVING FUNDS

Bonneville Power Administration fund	---	49	69
Colorado river basins power marketing fund, Western Area Power A	87	87	87
Working capital fund [Departmental Administration]	23	23	23
OTHER REVOLVING FUNDS Subtotal.....	110	159	179
TOTAL, CAPITAL.....	277	251	200

## OTHER PROGRAMS

## RESEARCH AND DEVELOPMENT PROGRAMS

Weapons activities	412	---	---
Naval Reactors	4	---	---
Other defense activities	53	---	---
Fossil energy research and development	601	311	310
Energy conservation	5	5	5
Science	21	---	---
Energy supply and conservation	63	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	1,159	316	315

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER MISCELLANEOUS PROGRAMS			
Defense nuclear nonproliferation	458	216	216
Office of the Administrator	7	---	---
Pajarito plateau homesteaders compensation fund	3	---	---
Defense environmental restoration and waste management	1	1	1
Defense environmental services	1	---	---
Defense environmental cleanup	32	---	---
Federal Energy Regulatory Commission	5	5	5
Energy information administration	2	---	---
Naval petroleum and oil shale reserves	10	---	---
SPR petroleum account	592	3	3
Non-defense environmental cleanup	4	---	---
Uranium sales and remediation	101	---	---
Operation and maintenance, Southwestern Power Administration	---	8	8
Construction, rehabilitation, operation and maintenance, Western	83	4	4
Emergency fund, Western Area Power Administration	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1,300	238	238
TOTAL, OTHER PROGRAMS.....	2,459	554	553
** AGENCY TOTAL, ALL PROGRAMS **	2,736	805	753
<u>AGENCY: Department of Health and Human Services</u>			
CRITICAL FINANCIAL RESERVES			
CREDIT LIQUIDATING PROGRAMS			
Health resources and services	109	41	7
CREDIT LIQUIDATING PROGRAMS Subtotal.....	109	41	7
INSURANCE AND OTHER PROGRAMS			
Low income home energy assistance	19	---	---
Contingency fund	1,793	1,703	1,612
INSURANCE AND OTHER PROGRAMS Subtotal.....	1,812	1,703	1,612
TOTAL, CRITICAL FINANCIAL RESERVES.....	1,921	1,744	1,619
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
National Institutes of Health	381	88	90
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	381	88	90

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER REVOLVING FUNDS			
Revolving fund for certification and other services	2	2	2
HHS service and supply fund	98	98	98
OTHER REVOLVING FUNDS Subtotal.....	100	100	100
TOTAL, CAPITAL.....	481	188	190
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Healthcare research and quality	17	17	17
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	17	17	17
MAJOR BENEFIT PROGRAMS			
Grants to States for medicaid	26,586	---	---
MAJOR BENEFIT PROGRAMS Subtotal.....	26,586	---	---
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Food and Drug Administration]	116	116	117
Vaccine injury compensation	5	5	5
Indian Health Services	183	162	141
Indian health facilities	251	257	263
Disease control, research, and training	466	477	461
Toxic substances and environmental public health, Agency for Tox	1	1	1
Program management	116	93	93
State grants and demonstrations	634	520	498
Payments to States for child support enforcement and family supp	7	---	---
Refugee and entrant assistance	18	---	---
Social services block grant	17	17	17
Children and families services programs	9	4	4
Children's research and technical assistance	2	---	---
Aging services programs	---	4	4
Public health and social services emergency fund	3,278	10	10
General departmental management	2	---	---
Office of the Inspector General [Office of the Inspector General	24	16	5
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	5,129	1,682	1,619
TOTAL, OTHER PROGRAMS.....	31,732	1,699	1,636
** AGENCY TOTAL, ALL PROGRAMS **	34,134	3,631	3,445

AGENCY: Department of Homeland Security

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Acquisition, construction, improvements, and related expenses	2	---	---
Acquisition, Construction, Improvements and Related Expenses - F	34	---	---
Automation modernization, Customs and Border Protection	83	---	---
Construction, Customs and Border Protection	172	---	---
Automation modernization, Immigration and Customs Enforcement	68	15	15
Air and marine interdiction, operations, maintenance, and procur	108	---	---
Construction [Security, Enforcement, and Investigations]	5	5	5
Aviation security	257	194	194
Acquisition, construction, and improvements	1,037	627	1
Alteration of bridges	1	1	---
Disaster Relief	5,502	1,100	200
Public health programs	30	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	7,299	1,942	415
OTHER REVOLVING FUNDS			
Working Capital Fund [Departmental Management and Operations]	6	35	35
Supply Fund	5	7	9
Yard Fund	64	64	64
National Flood Insurance Fund	3,149	686	---
OTHER REVOLVING FUNDS Subtotal.....	3,224	792	108
TOTAL, CAPITAL.....	10,523	2,734	523
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Research, development, test, and evaluation	4	---	---
Biodefense countermeasures	1,468	423	---
Operations, Planning, and Support	11	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	1,483	423	---
OTHER MISCELLANEOUS PROGRAMS			
Departmental Operations	38	7	2
Counterterrorism Fund	16	---	---
Office of the Chief Information Officer	70	82	82
Analysis and operations	50	21	---
Operating Expenses [Office of the Inspector General]	9	---	1

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Citizenship and Immigration Services	369	371	397
Protection, administration, and training	29	---	---
Salaries and expense, Federal Law Enforcement Training Center [S	41	3	---
Salaries and expenses, Customs and Border Protection [Security,	1,297	737	737
Salaries and expenses, Immigration and Customs Enforcement [Secu	401	389	657
Federal air marshals	8	8	8
Federal Protective Service	84	102	102
Surface transportation security	7	7	7
Transportation security support	48	44	44
Transportation threat assessment and credentialing	28	28	28
Refunds, transfers, and expenses of operation, Puerto Rico	4	---	---
Operating expenses [United States Coast Guard]	87	---	1
Environmental compliance and restoration	4	1	1
United States visitor and immigrant status indicator technology	198	198	198
Infrastructure protection and information security	40	40	40
State and local programs	84	84	84
Firefighter assistance grants	14	14	14
Mitigation grants	4	---	---
Disaster assistance direct loan program account	10	10	10
Readiness, mitigation, response, and recovery	6	---	---
Administrative and regional operations	84	---	---
Radiological emergency preparedness program	3	3	3
National pre-disaster mitigation fund	34	---	---
National flood mitigation fund	11	1	1
Flood Map Modernization Fund	4	---	---
Research, development, acquisitions and operations	404	107	107
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	3,486	2,257	2,524
TOTAL, OTHER PROGRAMS.....	4,969	2,680	2,524
** AGENCY TOTAL, ALL PROGRAMS **	15,492	5,414	3,047

## AGENCY: Department of Housing and Urban Development

## CRITICAL FINANCIAL RESERVES

## CREDIT LIQUIDATING PROGRAMS

FHA-mutual mortgage and cooperative housing insurance funds liqu	47	21	3
FHA-general and special risk insurance funds liquidating account	160	---	---
Housing for the elderly or handicapped fund liquidating account	73	---	---
Guarantees of mortgage-backed securities liquidating account	8,365	8,833	9,306
CREDIT LIQUIDATING PROGRAMS Subtotal.....	8,645	8,854	9,309



TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
INSURANCE AND OTHER PROGRAMS			
Payment to manufactured housing fees trust fund	20	20	20
FHA-mutual mortgage insurance capital reserve account	21,959	22,450	24,245
INSURANCE AND OTHER PROGRAMS Subtotal.....	21,979	22,470	24,265
TOTAL, CRITICAL FINANCIAL RESERVES.....	30,624	31,324	33,574
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Public housing capital fund	335	335	335
Urban development action grants	2	2	2
Brownfields redevelopment	11	---	---
Revolving fund (liquidating programs)	1	---	---
Housing for the elderly	834	691	377
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	1,183	1,028	714
OTHER REVOLVING FUNDS			
Rental housing assistance fund	4	4	4
Flexible subsidy fund	41	74	107
Lead hazard reduction	150	125	66
Working capital fund [Management and Administration]	41	53	65
OTHER REVOLVING FUNDS Subtotal.....	236	256	242
TOTAL, CAPITAL.....	1,419	1,284	956
OTHER PROGRAMS			
SUBSIDIZED HOUSING PROGRAMS			
Revitalization of severely distressed public housing (HOPE VI)	59	183	84
Tenant based rental assistance	724	---	---
Project-based rental assistance	189	---	---
Prevention of resident displacement	7	7	7
Native American housing block grant	77	75	75
Housing certificate fund	1,329	---	---
Community development fund	6,237	---	---
Self-help homeownership opportunity program	49	---	---
Homeless assistance grants	1,546	1,372	1,328
Community development loan guarantees program account	2	2	1
Home investment partnership program	270	270	270
Housing opportunities for persons with AIDS	89	89	89

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Rural housing and economic development	20	---	---
Other assisted housing programs	970	970	942
Nehemiah housing opportunity fund	1	1	1
SUBSIDIZED HOUSING PROGRAMS Subtotal.....	11,569	2,969	2,797
RESEARCH AND DEVELOPMENT PROGRAMS			
Research and technology	26	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	26	---	---
OTHER MISCELLANEOUS PROGRAMS			
Public housing operating fund	1	---	---
Indian housing loan guarantee fund program account	4	2	3
Native Hawaiian Housing Loan Guarantee Fund program account	5	4	4
Native Hawaiian Housing Block Grant	9	3	3
Housing counseling assistance	---	---	45
FHA-general and special risk program account	57	63	73
Housing for persons with disabilities	230	215	90
Fair housing activities	7	5	4
Salaries and expenses [Management and Administration]	10	---	---
Office of Inspector General [Management and Administration]	8	6	4
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	331	298	226
TOTAL, OTHER PROGRAMS.....	11,926	3,267	3,023
** AGENCY TOTAL, ALL PROGRAMS **	43,969	35,875	37,553

## AGENCY: Department of the Interior

## CRITICAL FINANCIAL RESERVES

## INSURANCE AND OTHER PROGRAMS

Tribal special fund	61	61	61
INSURANCE AND OTHER PROGRAMS Subtotal.....	61	61	61
TOTAL, CRITICAL FINANCIAL RESERVES.....	61	61	61

## CAPITAL

## PROCUREMENT AND CONSTRUCTION PROGRAMS

Construction [Bureau of Land Management]	10	13	13
Land acquisition	14	8	9
Range improvements	4	4	---
Abandoned mine reclamation fund	35	23	14

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Construction [United States Fish and Wildlife Service]	142	77	40
Land acquisition	24	14	11
Migratory bird conservation account	6	4	2
North American wetlands conservation fund	10	4	3
Urban park and recreation fund	2	1	---
Operation of the national park system	47	48	101
Construction and major maintenance	372	342	278
Land acquisition and State assistance	79	73	46
Other permanent appropriations	139	137	130
Recreation fee permanent appropriations	299	292	282
Construction [Bureau of Indian Affairs and Bureau of Indian Educ	122	63	51
Indian water rights and habitat acquisition program	3	---	---
Miscellaneous permanent appropriations [Bureau of Indian Affairs	57	52	47
Trust Territory of the Pacific Islands	5	4	3
Compact of free association	19	19	19
Central hazardous materials fund	7	5	4
Natural resource damage assessment fund	244	281	292
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	1,640	1,464	1,345
OTHER REVOLVING FUNDS			
Wildland fire management	153	135	152
Helium fund	22	22	22
Working capital fund [Bureau of Land Management]	52	55	63
Permanent operating funds	1,567	1,052	511
Lower Colorado River Basin development fund	329	265	265
Upper Colorado River Basin fund	23	10	10
Working capital fund [Bureau of Reclamation]	28	20	20
Working capital fund [United States Geological Survey]	72	68	62
Working capital fund [Department-Wide Programs]	112	105	77
Interior Franchise Fund	504	458	412
OTHER REVOLVING FUNDS Subtotal.....	2,862	2,190	1,594
TOTAL, CAPITAL.....	4,502	3,654	2,939
OTHER PROGRAMS			
FORWARD FUNDED PROGRAMS			
Operation of Indian programs	364	359	353
FORWARD FUNDED PROGRAMS Subtotal.....	364	359	353
RESEARCH AND DEVELOPMENT PROGRAMS			
Utah reclamation mitigation and conservation account	7	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Surveys, investigations, and research	27	19	17
Federal aid in wildlife restoration	70	63	58
Cooperative endangered species conservation fund	95	74	48
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	199	156	123
OTHER MISCELLANEOUS PROGRAMS			
Management of lands and resources	41	40	42
Oregon and California grant lands	2	2	2
Service charges, deposits, and forfeitures	25	25	25
Miscellaneous permanent payment accounts [Bureau of Land Managem	7	7	7
Royalty and offshore minerals management	38	12	12
Water and related resources	185	---	---
Bureau of Reclamation loan program account	1	1	1
California Bay-Delta restoration	14	---	---
Policy and administration	2	---	---
Colorado River dam fund, Boulder Canyon project	18	1	1
Resource management	74	33	30
State and tribal wildlife grants	53	29	24
National wildlife refuge fund	8	5	6
Wildlife conservation and appreciation fund	1	---	---
Recreation enhancement fee program, FWS	4	4	4
Private stewardship grants	4	2	---
Landowner incentive program	39	28	2
Miscellaneous permanent appropriations [United States Fish and W	5	5	5
National recreation and preservation	1	1	1
Historic preservation fund	32	24	23
White Earth settlement fund	1	1	1
Indian land and water claim settlements and miscellaneous paymen	8	8	8
Operation and maintenance of quarters	2	2	2
Salaries and expenses [Departmental Offices]	10	---	---
Assistance to territories	13	13	13
Federal trust programs	16	7	5
Indian land consolidation	4	2	---
Salaries and expenses [National Indian Gaming Commission]	5	5	5
National Indian Gaming Commission, Gaming activity fees	3	3	4
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	616	260	223
TOTAL, OTHER PROGRAMS.....	1,179	775	699
** AGENCY TOTAL, ALL PROGRAMS **	5,742	4,490	3,699

AGENCY: Department of Justice

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Justice information sharing technology	41	13	16
Legal activities office automation	2	---	---
Construction [Legal Activities and U.S. Marshals]	15	18	18
Salaries and expenses [Federal Bureau of Investigation]	147	289	289
Construction [Federal Bureau of Investigation]	26	11	11
Buildings and facilities	363	88	85
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	594	419	419
OTHER REVOLVING FUNDS			
Working capital fund [General Administration]	264	284	236
Justice prisoner and alien transportation system fund, U.S. Mars	31	40	38
Federal Prison Industries, Incorporated	117	128	136
OTHER REVOLVING FUNDS Subtotal.....	412	452	410
TOTAL, CAPITAL.....	1,006	871	829
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [General Administration]	11	11	11
Counterterrorism fund	12	12	12
Law enforcement wireless communications	10	21	21
Detention trustee	86	86	86
Telecommunications carrier compliance fund	40	---	---
Administrative review and appeals	8	6	6
Salaries and expenses, General Legal Activities [Legal Activities]	13	1	---
Fees and expenses of witnesses	97	112	124
Salaries and expenses, Antitrust Division [Legal Activities and	11	11	11
Salaries and expenses, United States Attorneys [Legal Activities]	40	35	36
Salaries and expenses, United States Marshals Service [Legal Act	33	---	74
Federal prisoner detention	1	1	1
Assets forfeiture fund	399	323	379
United States trustee system fund	16	7	7
Interagency crime and drug enforcement	17	17	17
Salaries and expenses [Drug Enforcement Administration]	25	---	---
Diversion control fee account	36	36	36
Salaries and expenses [Bureau of Alcohol, Tobacco, Firearms, and	9	---	---
Salaries and expenses [Federal Prison System]	1	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Weed and seed program fund	3	---	---
Justice assistance	40	---	---
Public safety officers' benefits	1	---	---
State and local law enforcement assistance	453	---	---
Juvenile justice programs	22	---	---
Community oriented policing services	71	34	1
Violence against women prevention and prosecution programs	27	27	27
Crime victims fund	52	---	---
Violent crime reduction trust fund	8	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1,542	740	849
TOTAL, OTHER PROGRAMS.....	1,542	740	849
** AGENCY TOTAL, ALL PROGRAMS **	2,548	1,611	1,678

AGENCY: Department of Labor

## CRITICAL FINANCIAL RESERVES

## INSURANCE AND OTHER PROGRAMS

Pension benefit guaranty corporation fund	14,967	14,651	13,535
Special benefits	1,378	1,490	1,597
Panama Canal Commission compensation fund	77	77	77
INSURANCE AND OTHER PROGRAMS Subtotal.....	16,422	16,218	15,209
TOTAL, CRITICAL FINANCIAL RESERVES.....	16,422	16,218	15,209

## CAPITAL

## OTHER REVOLVING FUNDS

Working capital fund [Departmental Management]	4	13	28
OTHER REVOLVING FUNDS Subtotal.....	4	13	28
TOTAL, CAPITAL.....	4	13	28

## OTHER PROGRAMS

## SUBSIDIZED HOUSING PROGRAMS

Advances to the Unemployment trust fund and other funds	91	91	91
SUBSIDIZED HOUSING PROGRAMS Subtotal.....	91	91	91

## FORWARD FUNDED PROGRAMS

Training and employment services	873	898	539
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TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
State unemployment insurance and employment service operations	127	127	127
Special benefits for disabled coal miners	28	28	28
FORWARD FUNDED PROGRAMS Subtotal.....	1,028	1,053	694
OTHER MISCELLANEOUS PROGRAMS			
Program administration	6	6	6
Salaries and expenses [Employment Standards Administration]	68	95	73
Energy employees occupational illness compensation fund	62	---	---
Administrative expenses, Energy employees occupational illness c	15	15	15
Salaries and expenses [Mine Safety and Health Administration]	22	1	1
Salaries and expenses [Departmental Management]	21	22	22
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	194	139	117
TOTAL, OTHER PROGRAMS.....	1,313	1,283	902
** AGENCY TOTAL, ALL PROGRAMS **	17,739	17,514	16,139

## AGENCY: Department of State

## CRITICAL FINANCIAL RESERVES

## INSURANCE AND OTHER PROGRAMS

Fishermen's guaranty fund	3	3	3
INSURANCE AND OTHER PROGRAMS Subtotal.....	3	3	3
TOTAL, CRITICAL FINANCIAL RESERVES.....	3	3	3

## CAPITAL

## PROCUREMENT AND CONSTRUCTION PROGRAMS

Embassy security, construction, and maintenance	1,277	877	865
Construction, IBWC	3	4	4
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	1,280	881	869

## OTHER REVOLVING FUNDS

Working capital fund [Administration of Foreign Affairs]	147	147	147
OTHER REVOLVING FUNDS Subtotal.....	147	147	147
TOTAL, CAPITAL.....	1,427	1,028	1,016

## OTHER PROGRAMS

## OTHER MISCELLANEOUS PROGRAMS

Diplomatic and consular programs	1,516	281	596
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TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Capital investment fund	81	35	---
International information programs	2	2	2
Educational and cultural exchange programs	21	---	---
Centralized information technology modernization program	2	2	2
Emergencies in the diplomatic and consular service	24	19	19
Office of the Inspector General [Administration of Foreign Affai	1	1	1
Foreign service national defined contributions retirement fund	32	36	40
Contributions for international peacekeeping activities	130	---	---
Contributions to international organizations	6	6	6
United States emergency refugee and migration assistance fund	16	---	---
Payment to the Asia Foundation	2	2	2
International narcotics control and law enforcement	325	608	32
Global HIV/AIDs initiative	255	---	---
Democracy fund	84	---	---
Migration and refugee assistance	38	---	---
Andean counterdrug initiative	142	---	---
Fishermen's protective fund	1	1	1
International Center, Washington, D.C.	2	2	2
International litigation fund	5	6	7
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	2,685	1,001	710
TOTAL, OTHER PROGRAMS.....	2,685	1,001	710
** AGENCY TOTAL, ALL PROGRAMS **	4,115	2,032	1,729

AGENCY: Department of Transportation

## CRITICAL FINANCIAL RESERVES

## INSURANCE AND OTHER PROGRAMS

Aviation insurance revolving fund	742	848	855
Aviation user fees	8	---	---
War risk insurance revolving fund	42	44	46
INSURANCE AND OTHER PROGRAMS Subtotal.....	792	892	901
TOTAL, CRITICAL FINANCIAL RESERVES.....	792	892	901

## CAPITAL

## PROCUREMENT AND CONSTRUCTION PROGRAMS

New headquarters building	11	13	13
Emergency relief program	1,329	---	---
Appalachian development highway system	134	---	---



TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Miscellaneous appropriations [Federal Highway Administration]	150	149	---
Northeast corridor improvement program	5	---	---
Pennsylvania station redevelopment project	60	9	---
Formula grants	600	153	---
Capital investment grants	1,797	1,262	387
Ship construction	3	---	---
Maritime guaranteed loan (title XI) program account	7	3	---
Ship disposal	15	---	---
National defense tank vessel construction program	74	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	4,185	1,589	400
OTHER REVOLVING FUNDS			
Job access and reverse commute grants	51	13	---
Working capital fund, Volpe National Transportation Systems Cent	204	204	204
Vessel operations revolving fund	23	23	23
OTHER REVOLVING FUNDS Subtotal.....	278	240	227
TOTAL, CAPITAL.....	4,463	1,829	627
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Compensation for air carriers	73	23	1
Next generation high-speed rail	11	---	---
Railroad research and development	5	---	---
University transportation research	8	---	---
Research and university research centers	44	30	16
Research and special programs	1	1	1
Research and development	1	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	143	54	18
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Office of the Secretary]	2	1	1
Minority business outreach	7	2	2
Transportation planning, research, and development	6	6	6
Compensation for general aviation operations	17	---	---
Essential air service and rural airport improvement fund	20	20	20
Operations	96	---	---
Safety and operations	---	---	59
Air Traffic Organization	---	---	380
Administrative services franchise fund	160	203	243
Efficiency incentive grants to the National Railroad Passenger C	31	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Operating subsidy grants to the National Railroad Passenger Corp	5	---	---
Safety and operations	12	---	---
Grants to the National Railroad Passenger Corporation	13	---	---
Research, training, and human resources	1	---	---
Saint Lawrence Seaway Development Corporation	14	14	14
Hazardous materials safety	1	---	---
Pipeline safety	19	---	---
Salaries and expenses [Surface Transportation Board]	1	1	1
Ready reserve force	4	---	---
Maritime security program	2	---	---
Operations and training	16	16	16
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	427	263	742
TOTAL, OTHER PROGRAMS.....	570	317	760
** AGENCY TOTAL, ALL PROGRAMS **	5,825	3,038	2,288

## AGENCY: Department of the Treasury

## CRITICAL FINANCIAL RESERVES

## INTERNATIONAL MONETARY PROGRAMS

Exchange stabilization fund	30,043	30,980	31,938
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	30,043	30,980	31,938

## INSURANCE AND OTHER PROGRAMS

Payment to Justice, FIRREA related claims	2	2	2
Federal Reserve Bank reimbursement fund	11	---	---
Check forgery insurance fund	3	3	3
INSURANCE AND OTHER PROGRAMS Subtotal.....	16	5	5
TOTAL, CRITICAL FINANCIAL RESERVES.....	30,059	30,985	31,943

## CAPITAL

## PROCUREMENT AND CONSTRUCTION PROGRAMS

Treasury building and annex repair and restoration	1	14	15
Bureau of Engraving and Printing fund	96	96	96
Operations support	28	28	28
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	125	138	139

## OTHER REVOLVING FUNDS

Working capital fund [Departmental Offices]	62	54	56
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TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Treasury franchise fund	235	395	472
Federal Financing Bank	779	1,212	1,229
United States Mint public enterprise fund	108	108	108
Federal tax lien revolving fund	2	2	2
Office of Thrift Supervision	239	256	277
OTHER REVOLVING FUNDS Subtotal.....	1,425	2,027	2,144
TOTAL, CAPITAL.....	1,550	2,165	2,283
OTHER PROGRAMS			
FORWARD FUNDED PROGRAMS			
Business systems modernization	101	97	137
FORWARD FUNDED PROGRAMS Subtotal.....	101	97	137
RESEARCH AND DEVELOPMENT PROGRAMS			
Office of Inspector General [Departmental Offices]	---	1	1
Biomass energy development	4	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	4	1	1
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Financial Crimes Enforcement Network]	8	8	8
Salaries and expenses [Departmental Offices]	4	4	4
Department-wide systems and capital investments programs	15	15	15
Counterterrorism fund	1	1	1
Expanded access to financial services	2	2	2
Air transportation stabilization program account	1	4	---
Terrorism insurance program	5	2	---
Community development financial institutions fund program account	2	2	2
Presidential election campaign fund	147	164	---
Treasury forfeiture fund	83	50	50
Salaries and expenses [Financial Management Service]	24	23	23
Financial agent services	30	---	---
Continued dumping and subsidy offset	566	470	394
Administering the public debt	3	3	3
Payment of Government losses in shipment	1	---	---
Taxpayer services	16	7	7
Enforcement	3	3	3
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	911	758	512
TOTAL, OTHER PROGRAMS.....	1,016	856	650
** AGENCY TOTAL, ALL PROGRAMS **	32,625	34,006	34,876

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>AGENCY: Department of Veterans Affairs</u>			
CRITICAL FINANCIAL RESERVES			
CREDIT LIQUIDATING PROGRAMS			
Housing liquidating account	22	---	---
CREDIT LIQUIDATING PROGRAMS Subtotal.....	22	---	---
INSURANCE AND OTHER PROGRAMS			
Veterans insurance and indemnities	1	---	---
Veterans reopened insurance fund	351	326	301
Service-disabled veterans insurance fund	16	17	5
INSURANCE AND OTHER PROGRAMS Subtotal.....	368	343	306
TOTAL, CRITICAL FINANCIAL RESERVES.....	390	343	306
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Medical services	401	---	---
Medical facilities	38	---	---
Construction, major projects	2,166	1,717	922
Construction, minor projects	107	80	80
Information technology systems	140	---	---
Supply fund	1,392	1,392	1,392
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	4,244	3,189	2,394
OTHER REVOLVING FUNDS			
Canteen service revolving fund	2	2	1
Franchise fund	150	200	200
OTHER REVOLVING FUNDS Subtotal.....	152	202	201
TOTAL, CAPITAL.....	4,396	3,391	2,595
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Medical and prosthetic research	44	10	10
Medical center research organizations	46	28	15
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	90	38	25

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER MISCELLANEOUS PROGRAMS			
Medical administration	152	---	---
DOD-VA health care sharing incentive fund	57	25	5
Compensation and pensions	296	---	---
Readjustment benefits	511	---	---
Housing program account	45	46	38
Native American veteran housing loan program account	2	2	2
National cemetery administration	3	---	---
General operating expenses	59	---	---
Grants for construction of State extended care facilities	---	1	1
Grants for the construction of State veterans cemeteries	14	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1,139	74	46
TOTAL, OTHER PROGRAMS.....	1,229	112	71
** AGENCY TOTAL, ALL PROGRAMS **	6,015	3,846	2,972
<hr/>			
AGENCY: Corps of Engineers-Civil Works			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Mississippi River and tributaries.	141	142	143
Construction [Corps of Engineers-Civil Works]	2,278	1,627	386
Formerly utilized sites remedial action program	5	5	5
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	2,424	1,774	534
OTHER REVOLVING FUNDS			
Revolving fund	164	180	198
OTHER REVOLVING FUNDS Subtotal.....	164	180	198
TOTAL, CAPITAL.....	2,588	1,954	732
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Investigations	119	77	16
Operation and maintenance [Corps of Engineers-Civil Works]	285	---	6
Expenses	4	4	4
Flood control and coastal emergencies	5,884	2,151	1,104
Regulatory program	12	4	20

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Special recreation user fee	---	43	43
Permanent appropriations	6	6	6
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	6,310	2,285	1,199
TOTAL, OTHER PROGRAMS.....	6,310	2,285	1,199
** AGENCY TOTAL, ALL PROGRAMS **	8,898	4,239	1,931
<u>AGENCY: Other Defense Civil Programs</u>			
CRITICAL FINANCIAL RESERVES			
INTERNATIONAL MONETARY PROGRAMS			
Foreign currency fluctuations	12	5	5
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	12	5	5
TOTAL, CRITICAL FINANCIAL RESERVES.....	12	5	5
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Salaries and expenses [American Battle Monuments Commission]	9	21	32
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	9	21	32
TOTAL, CAPITAL.....	9	21	32
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Cemeterial Expenses]	4	4	4
Wildlife conservation	8	8	8
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	12	12	12
TOTAL, OTHER PROGRAMS.....	12	12	12
** AGENCY TOTAL, ALL PROGRAMS **	33	38	49
<u>AGENCY: Environmental Protection Agency</u>			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Buildings and facilities	1	2	2

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	1	2	2
OTHER REVOLVING FUNDS			
Reregistration and expedited processing revolving fund	5	---	---
Working capital fund [Environmental Protection Agency]	25	15	---
OTHER REVOLVING FUNDS Subtotal.....	30	15	---
TOTAL, CAPITAL.....	31	17	2
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Science and technology	186	177	172
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	186	177	172
OTHER MISCELLANEOUS PROGRAMS			
State and tribal assistance grants	1,311	1,311	1,306
Environmental programs and management	301	223	222
Office of Inspector General [Environmental Protection Agency]	4	5	5
Pesticide registration fund	12	12	12
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1,628	1,551	1,545
TOTAL, OTHER PROGRAMS.....	1,814	1,728	1,717
** AGENCY TOTAL, ALL PROGRAMS **	1,845	1,745	1,719
<hr/>			
AGENCY: Executive Office of the President			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
The White House	17	17	17
Armstrong resolution account	1	1	1
Office of National Drug Control Policy	2	2	2
Office of the United States Trade Representative	2	2	2
Unanticipated needs for natural disasters	12	12	12
Emergency response fund	6	6	6
Iraq relief and reconstruction fund	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	41	40	40
TOTAL, OTHER PROGRAMS.....	41	40	40
** AGENCY TOTAL, ALL PROGRAMS **	41	40	40

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>AGENCY: General Services Administration</u>			
CRITICAL FINANCIAL RESERVES			
INSURANCE AND OTHER PROGRAMS			
Panama Canal revolving fund	41	41	41
INSURANCE AND OTHER PROGRAMS Subtotal.....	41	41	41
TOTAL, CRITICAL FINANCIAL RESERVES.....	41	41	41
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Federal buildings fund	4,026	2,750	2,457
General supply fund	588	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	4,614	2,750	2,457
OTHER REVOLVING FUNDS			
Acquisition services fund	---	988	200
Information technology fund	1,234	---	---
Working capital fund [General Activities]	94	94	94
Federal citizen information center fund	9	9	9
OTHER REVOLVING FUNDS Subtotal.....	1,337	1,091	303
TOTAL, CAPITAL.....	5,951	3,841	2,760
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Real property relocation	12	12	12
Policy and operations	3	3	3
Electronic government (E-GOV) fund	4	---	---
Acquisition workforce training fund	12	8	3
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	31	23	18
TOTAL, OTHER PROGRAMS.....	31	23	18
** AGENCY TOTAL, ALL PROGRAMS **	6,023	3,905	2,819

AGENCY: International Assistance Programs

CRITICAL FINANCIAL RESERVES



TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<b>CREDIT LIQUIDATING PROGRAMS</b>			
Economic assistance loans liquidating account	101	---	---
Housing and other credit guaranty programs liquidating account	68	---	---
Private sector revolving fund liquidating account	1	---	---
CREDIT LIQUIDATING PROGRAMS Subtotal.....	170	---	---
<b>INTERNATIONAL MONETARY PROGRAMS</b>			
Economic support fund	2,571	2,571	2,571
Central America and Caribbean emergency disaster recovery fund	2	2	2
Peace Corps	6	---	1
Foreign currency fluctuations	2	2	2
United States quota, International Monetary Fund	6,440	6,440	6,440
Loans to International Monetary Fund	9,910	9,910	9,910
Central American reconciliation assistance	1	1	1
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	18,932	18,926	18,927
<b>INSURANCE AND OTHER PROGRAMS</b>			
Contribution to the Inter-American Development Bank	3,798	3,798	3,798
Contribution to the International Development Association	188	188	188
Contribution to the Asian Development Bank	748	748	748
Contribution to the International Bank for Reconstruction and De	7,663	7,663	7,663
Overseas Private Investment Corporation noncredit account	233	253	255
INSURANCE AND OTHER PROGRAMS Subtotal.....	12,630	12,650	12,652
TOTAL, CRITICAL FINANCIAL RESERVES.....	31,732	31,576	31,579
<b>CAPITAL</b>			
<b>PROCUREMENT AND CONSTRUCTION PROGRAMS</b>			
Capital investment fund	2	2	2
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	2	2	2
<b>OTHER REVOLVING FUNDS</b>			
Global fund to fight AIDS, tuberculosis and malaria	99	99	99
HIV/AIDS Working Capital Fund	11	11	11
Working capital fund [Agency for International Development]	1	1	1
OTHER REVOLVING FUNDS Subtotal.....	111	111	111
TOTAL, CAPITAL.....	113	113	113
<b>OTHER PROGRAMS</b>			

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER MISCELLANEOUS PROGRAMS			
Millennium challenge corporation	2,706	1,712	1,713
Peacekeeping operations	117	---	---
Nonproliferation and disarmament fund	2	1	---
Nonproliferation, antiterrorism, demining, and related programs	146	100	100
International military education and training	4	---	---
Debt restructuring	142	78	30
International affairs technical assistance program	44	13	7
Microenterprise and small enterprise development program account	2	2	2
Urban and environmental credit program account	2	2	2
Operating expenses of the Agency for International Development	105	15	15
Operating expenses, Office of Inspector General [Agency for Inte	6	4	---
Assistance for Eastern Europe and the Baltic States	91	91	91
Development fund for Africa	9	9	9
Sustainable development assistance program	127	127	127
Transition Initiatives	8	8	8
International disaster and famine assistance	65	65	65
Sub-Saharan Africa disaster assistance	1	1	1
Assistance for the independent states of the former Soviet Union	182	182	182
Child survival and disease programs	284	284	284
Development credit authority program account	11	5	2
Property management fund	3	3	3
Overseas Private Investment Corporation program account	13	---	---
Trade and Development Agency	7	1	---
Host Country Resident Contractors Separation Liability Fund	---	---	2
Inter-American Foundation	10	11	12
African Development Foundation	4	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	4,091	2,714	2,655
TOTAL, OTHER PROGRAMS.....	4,091	2,714	2,655
** AGENCY TOTAL, ALL PROGRAMS **	35,936	34,403	34,347

## AGENCY: National Aeronautics and Space Administration

## CAPITAL

## OTHER REVOLVING FUNDS

Working capital fund [National Aeronautics and Space Administrat	11	11	11
OTHER REVOLVING FUNDS Subtotal.....	11	11	11
TOTAL, CAPITAL.....	11	11	11

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Science, Aeronautics and Technology	10	2	---
Mission support	10	8	---
Science, aeronautics, and exploration	1,385	1,055	1,097
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	1,405	1,065	1,097
OTHER MISCELLANEOUS PROGRAMS			
Human space flight	3	2	---
Exploration capabilities	701	466	339
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	704	468	339
TOTAL, OTHER PROGRAMS.....	2,109	1,533	1,436
** AGENCY TOTAL, ALL PROGRAMS **	2,120	1,544	1,447
<u>AGENCY: National Science Foundation</u>			
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Research and related activities	6	---	---
Major research equipment and facilities construction	3	---	---
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	9	---	---
OTHER MISCELLANEOUS PROGRAMS			
Education and human resources	99	---	---
Office of the Inspector General [National Science Foundation]	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	100	---	---
TOTAL, OTHER PROGRAMS.....	109	---	---
** AGENCY TOTAL, ALL PROGRAMS **	109	---	---
<u>AGENCY: Office of Personnel Management</u>			
CAPITAL			
OTHER REVOLVING FUNDS			
Revolving fund	407	407	450

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER REVOLVING FUNDS Subtotal.....	407	407	450
TOTAL, CAPITAL.....	407	407	450
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Office of Personnel Management]	56	56	56
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	56	56	56
TOTAL, OTHER PROGRAMS.....	56	56	56
** AGENCY TOTAL, ALL PROGRAMS **	463	463	506
<u>AGENCY: Small Business Administration</u>			
CRITICAL FINANCIAL RESERVES			
CREDIT LIQUIDATING PROGRAMS			
Pollution control equipment fund liquidating account	3	---	---
Disaster loan fund liquidating account	16	---	---
Business loan fund liquidating account	56	---	---
CREDIT LIQUIDATING PROGRAMS Subtotal.....	75	---	---
INSURANCE AND OTHER PROGRAMS			
Surety bond guarantees revolving fund	22	23	24
INSURANCE AND OTHER PROGRAMS Subtotal.....	22	23	24
TOTAL, CRITICAL FINANCIAL RESERVES.....	97	23	24
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Small Business Administration]	78	3	3
Office of Inspector General [Small Business Administration]	6	4	2
Disaster loans program account	633	514	2
Business loans program account	11	7	7
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	728	528	14
TOTAL, OTHER PROGRAMS.....	728	528	14
** AGENCY TOTAL, ALL PROGRAMS **	825	551	38

AGENCY: Social Security Administration

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER PROGRAMS			
MAJOR BENEFIT PROGRAMS			
Supplemental security income program	1,234	1,861	789
MAJOR BENEFIT PROGRAMS Subtotal.....	1,234	1,861	789
OTHER MISCELLANEOUS PROGRAMS			
Payments to social security trust funds	14	12	12
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	14	12	12
TOTAL, OTHER PROGRAMS.....	1,248	1,873	801
** AGENCY TOTAL, ALL PROGRAMS **	1,248	1,873	801
<hr/>			
AGENCY: <u>Appalachian Regional Commission</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Appalachian Regional Commission	17	---	5
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	17	---	5
TOTAL, OTHER PROGRAMS.....	17	---	5
** AGENCY TOTAL, ALL PROGRAMS **	17	---	5
<hr/>			
AGENCY: <u>Broadcasting Board of Governors</u>			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Broadcasting capital improvements	33	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	33	---	---
TOTAL, CAPITAL.....	33	---	---
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
International broadcasting operations	14	---	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Broadcasting to Cuba	1	---	---
Buying power maintenance	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	16	1	1
TOTAL, OTHER PROGRAMS.....	16	1	1
** AGENCY TOTAL, ALL PROGRAMS **	49	1	1
<u>AGENCY: Chemical Safety and Hazard Investigation Board</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Chemical Safety and Hazard Investigation Board	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1	1	1
TOTAL, OTHER PROGRAMS.....	1	1	1
** AGENCY TOTAL, ALL PROGRAMS **	1	1	1
<u>AGENCY: Commission on Ocean Policy</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Commission on Ocean Policy]	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1	1	1
TOTAL, OTHER PROGRAMS.....	1	1	1
** AGENCY TOTAL, ALL PROGRAMS **	1	1	1
<u>AGENCY: Corporation for National and Community Service</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
National and community service programs, operating expenses	36	8	---
Inspector general [Corporation for National and Community Servic	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	37	8	---
TOTAL, OTHER PROGRAMS.....	37	8	---
** AGENCY TOTAL, ALL PROGRAMS **	37	8	---

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>AGENCY: Defense Nuclear Facilities Safety Board</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Defense Nuclear Facilities Safety Board]	4	2	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	4	2	1
TOTAL, OTHER PROGRAMS.....	4	2	1
** AGENCY TOTAL, ALL PROGRAMS **	4	2	1
<u>AGENCY: Delta Regional Authority</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Delta regional authority	15	15	16
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	15	15	16
TOTAL, OTHER PROGRAMS.....	15	15	16
** AGENCY TOTAL, ALL PROGRAMS **	15	15	16
<u>AGENCY: Denali Commission</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Denali Commission	12	12	12
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	12	12	12
TOTAL, OTHER PROGRAMS.....	12	12	12
** AGENCY TOTAL, ALL PROGRAMS **	12	12	12
<u>AGENCY: District of Columbia</u>			
CRITICAL FINANCIAL RESERVES			

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<b>INSURANCE AND OTHER PROGRAMS</b>			
Federal payment for emergency planning and security cost in the	13	13	13
INSURANCE AND OTHER PROGRAMS Subtotal.....	13	13	13
TOTAL, CRITICAL FINANCIAL RESERVES.....	13	13	13
<b>OTHER PROGRAMS</b>			
<b>OTHER MISCELLANEOUS PROGRAMS</b>			
Federal payment to the District of Columbia courts	29	29	29
Defender services in District of Columbia courts	13	13	13
Crime victims compensation fund	2	1	---
District of Columbia Federal pension fund	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	45	43	42
TOTAL, OTHER PROGRAMS.....	45	43	42
** AGENCY TOTAL, ALL PROGRAMS **	58	56	55
<b>AGENCY: <u>Equal Employment Opportunity Commission</u></b>			
<b>CAPITAL</b>			
<b>OTHER REVOLVING FUNDS</b>			
EEOC education, technical assistance, and training revolving fun	1	1	1
OTHER REVOLVING FUNDS Subtotal.....	1	1	1
TOTAL, CAPITAL.....	1	1	1
** AGENCY TOTAL, ALL PROGRAMS **	1	1	1
<b>AGENCY: <u>Export-Import Bank of the United States</u></b>			
<b>CRITICAL FINANCIAL RESERVES</b>			
<b>CREDIT LIQUIDATING PROGRAMS</b>			
Export-Import Bank of the United States liquidating account	3	---	---
CREDIT LIQUIDATING PROGRAMS Subtotal.....	3	---	---
TOTAL, CRITICAL FINANCIAL RESERVES.....	3	---	---
<b>OTHER PROGRAMS</b>			



TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<hr/>			
OTHER MISCELLANEOUS PROGRAMS			
Export-Import Bank loans program account	371	201	185
Inspector general of the Export-Import Bank [Export-Import Bank	1	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	372	201	185
TOTAL, OTHER PROGRAMS.....	372	201	185
** AGENCY TOTAL, ALL PROGRAMS **	375	201	185
<hr/>			
AGENCY: <u>Farm Credit Administration</u>			
CAPITAL			
OTHER REVOLVING FUNDS			
Limitation on administrative expenses	19	19	19
OTHER REVOLVING FUNDS Subtotal.....	19	19	19
TOTAL, CAPITAL.....	19	19	19
** AGENCY TOTAL, ALL PROGRAMS **	19	19	19
<hr/>			
AGENCY: <u>Farm Credit System Insurance Corporation</u>			
CRITICAL FINANCIAL RESERVES			
INSURANCE AND OTHER PROGRAMS			
Farm credit system insurance fund	2,104	2,374	2,595
INSURANCE AND OTHER PROGRAMS Subtotal.....	2,104	2,374	2,595
TOTAL, CRITICAL FINANCIAL RESERVES.....	2,104	2,374	2,595
** AGENCY TOTAL, ALL PROGRAMS **	2,104	2,374	2,595
<hr/>			
AGENCY: <u>Federal Communications Commission</u>			
OTHER PROGRAMS			
FORWARD FUNDED PROGRAMS			
Universal service fund	1,950	1,221	1,264
FORWARD FUNDED PROGRAMS Subtotal.....	1,950	1,221	1,264
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Federal Communications Commission]	7	7	5

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Spectrum auction program account	8	---	---
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	15	7	5
TOTAL, OTHER PROGRAMS.....	1,965	1,228	1,269
** AGENCY TOTAL, ALL PROGRAMS **	1,965	1,228	1,269
<u>AGENCY: Federal Deposit Insurance Corporation</u>			
CRITICAL FINANCIAL RESERVES			
INSURANCE AND OTHER PROGRAMS			
Deposit Insurance Fund	46,639	48,181	50,760
FSLIC resolution fund	3,563	3,817	4,122
INSURANCE AND OTHER PROGRAMS Subtotal.....	50,202	51,998	54,882
TOTAL, CRITICAL FINANCIAL RESERVES.....	50,202	51,998	54,882
** AGENCY TOTAL, ALL PROGRAMS **	50,202	51,998	54,882
<u>AGENCY: Federal Drug Control Programs</u>			
OTHER PROGRAMS			
RESEARCH AND DEVELOPMENT PROGRAMS			
Counterdrug Technology Assessment Center	1	1	1
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	1	1	1
OTHER MISCELLANEOUS PROGRAMS			
High-intensity drug trafficking areas program	1	1	1
Other Federal drug control programs	6	6	6
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	7	7	7
TOTAL, OTHER PROGRAMS.....	8	8	8
** AGENCY TOTAL, ALL PROGRAMS **	8	8	8
<u>AGENCY: Federal Financial Institutions Examination Council Appraisal Sub</u>			
CAPITAL			
OTHER REVOLVING FUNDS			
Registry fees	6	6	6

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER REVOLVING FUNDS Subtotal.....	6	6	6
TOTAL, CAPITAL.....	6	6	6
** AGENCY TOTAL, ALL PROGRAMS **	6	6	6
<u>AGENCY: Federal Housing Finance Board</u>			
CAPITAL			
OTHER REVOLVING FUNDS			
Federal housing finance board	5	2	2
OTHER REVOLVING FUNDS Subtotal.....	5	2	2
TOTAL, CAPITAL.....	5	2	2
** AGENCY TOTAL, ALL PROGRAMS **	5	2	2
<u>AGENCY: Federal Mediation and Conciliation Service</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Federal Mediation and Conciliation Servic	4	4	4
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	4	4	4
TOTAL, OTHER PROGRAMS.....	4	4	4
** AGENCY TOTAL, ALL PROGRAMS **	4	4	4
<u>AGENCY: Federal Trade Commission</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Federal Trade Commission]	10	---	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	10	---	1
TOTAL, OTHER PROGRAMS.....	10	---	1
** AGENCY TOTAL, ALL PROGRAMS **	10	---	1
<u>AGENCY: Intelligence Community Management Account</u>			

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>OTHER PROGRAMS</u>			
OTHER MISCELLANEOUS PROGRAMS			
Intelligence community management account	1	20	20
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1	20	20
TOTAL, OTHER PROGRAMS.....	1	20	20
** AGENCY TOTAL, ALL PROGRAMS **	1	20	20
<u>AGENCY: International Trade Commission</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [International Trade Commission]	---	---	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	---	---	1
TOTAL, OTHER PROGRAMS.....	---	---	1
** AGENCY TOTAL, ALL PROGRAMS **	---	---	1
<u>AGENCY: Morris K. Udall Scholarship and Excellence in National Environme</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Environmental dispute resolution fund	2	2	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	2	2	1
TOTAL, OTHER PROGRAMS.....	2	2	1
** AGENCY TOTAL, ALL PROGRAMS **	2	2	1
<u>AGENCY: National Archives and Records Administration</u>			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Repairs and restoration	8	8	8

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	8	8	8
OTHER REVOLVING FUNDS			
Records center revolving fund	25	25	25
OTHER REVOLVING FUNDS Subtotal.....	25	25	25
TOTAL, CAPITAL.....	33	33	33
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
National Historical Publications and Records Commission	1	1	1
Electronic record archives	8	8	8
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	9	9	9
TOTAL, OTHER PROGRAMS.....	9	9	9
** AGENCY TOTAL, ALL PROGRAMS **	42	42	42
<u>AGENCY: National Credit Union Administration</u>			
CRITICAL FINANCIAL RESERVES			
INSURANCE AND OTHER PROGRAMS			
Credit union share insurance fund	6,835	7,198	7,623
INSURANCE AND OTHER PROGRAMS Subtotal.....	6,835	7,198	7,623
TOTAL, CRITICAL FINANCIAL RESERVES.....	6,835	7,198	7,623
CAPITAL			
OTHER REVOLVING FUNDS			
Operating fund	29	25	25
Community development credit union revolving loan fund	10	9	8
OTHER REVOLVING FUNDS Subtotal.....	39	34	33
TOTAL, CAPITAL.....	39	34	33
** AGENCY TOTAL, ALL PROGRAMS **	6,874	7,232	7,656
<u>AGENCY: National Endowment for the Arts</u>			
OTHER PROGRAMS			

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<hr/>			
OTHER MISCELLANEOUS PROGRAMS			
National Endowment for the Arts: grants and administration	4	4	4
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	4	4	4
TOTAL, OTHER PROGRAMS.....	4	4	4
** AGENCY TOTAL, ALL PROGRAMS **	4	4	4
<hr/>			
<u>AGENCY: National Endowment for the Humanities</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
National Endowment for the Humanities: grants and administration	6	6	6
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	6	6	6
TOTAL, OTHER PROGRAMS.....	6	6	6
** AGENCY TOTAL, ALL PROGRAMS **	6	6	6
<hr/>			
<u>AGENCY: Institute of Museum and Library Services</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Office of Museum and Library Services: grants and administration	19	19	19
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	19	19	19
TOTAL, OTHER PROGRAMS.....	19	19	19
** AGENCY TOTAL, ALL PROGRAMS **	19	19	19
<hr/>			
<u>AGENCY: National Transportation Safety Board</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [National Transportation Safety Board]	3	2	2
Emergency fund	2	2	2
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	5	4	4
TOTAL, OTHER PROGRAMS.....	5	4	4

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
** AGENCY TOTAL, ALL PROGRAMS **	5	4	4
<u>AGENCY: Nuclear Regulatory Commission</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Nuclear Regulatory Commission]	75	80	88
Office of Inspector General [Nuclear Regulatory Commission]	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	76	81	89
TOTAL, OTHER PROGRAMS.....	76	81	89
** AGENCY TOTAL, ALL PROGRAMS **	76	81	89
<u>AGENCY: Office of Navajo and Hopi Indian Relocation</u>			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Salaries and expenses [Office of Navajo and Hopi Indian Relocati	9	2	1
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	9	2	1
TOTAL, CAPITAL.....	9	2	1
** AGENCY TOTAL, ALL PROGRAMS **	9	2	1
<u>AGENCY: Other Commissions and Boards</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Other commissions and boards	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1	1	1
TOTAL, OTHER PROGRAMS.....	1	1	1
** AGENCY TOTAL, ALL PROGRAMS **	1	1	1
<u>AGENCY: Presidio Trust</u>			

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<b>CAPITAL</b>			
OTHER REVOLVING FUNDS			
Presidio Trust	62	47	36
OTHER REVOLVING FUNDS Subtotal.....	62	47	36
TOTAL, CAPITAL.....	62	47	36
** AGENCY TOTAL, ALL PROGRAMS **	62	47	36
<b>AGENCY: Securities and Exchange Commission</b>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Securities and Exchange Commission]	36	41	11
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	36	41	11
TOTAL, OTHER PROGRAMS.....	36	41	11
** AGENCY TOTAL, ALL PROGRAMS **	36	41	11
<b>AGENCY: Smithsonian Institution</b>			
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Facilities capital	7	12	13
Repair, restoration, and renovation of buildings, National Galle	1	1	1
Construction, JFK Center for the Performing Arts	10	3	3
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	18	16	17
TOTAL, CAPITAL.....	18	16	17
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Salaries and expenses [Smithsonian Institution]	11	5	4
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	11	5	4
TOTAL, OTHER PROGRAMS.....	11	5	4
** AGENCY TOTAL, ALL PROGRAMS **	29	21	21



TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
<u>AGENCY: State Justice Institute</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
State Justice Institute: salaries and expenses	1	1	1
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	1	1	1
TOTAL, OTHER PROGRAMS.....	1	1	1
** AGENCY TOTAL, ALL PROGRAMS **	1	1	1
<u>AGENCY: Tennessee Valley Authority</u>			
CAPITAL			
OTHER REVOLVING FUNDS			
Tennessee Valley Authority fund	109	207	350
OTHER REVOLVING FUNDS Subtotal.....	109	207	350
TOTAL, CAPITAL.....	109	207	350
** AGENCY TOTAL, ALL PROGRAMS **	109	207	350
<u>AGENCY: United States Holocaust Memorial Museum</u>			
OTHER PROGRAMS			
OTHER MISCELLANEOUS PROGRAMS			
Holocaust Memorial Museum	2	2	3
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	2	2	3
TOTAL, OTHER PROGRAMS.....	2	2	3
** AGENCY TOTAL, ALL PROGRAMS **	2	2	3
<u>AGENCY: United States Institute of Peace</u>			
OTHER PROGRAMS			

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
OTHER MISCELLANEOUS PROGRAMS			
Operating expenses [United States Institute of Peace]	15	15	15
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	15	15	15
TOTAL, OTHER PROGRAMS.....	15	15	15
** AGENCY TOTAL, ALL PROGRAMS **	15	15	15
<hr/>			
AGENCY: <u>Vietnam Education Foundation</u>			
OTHER PROGRAMS			
FORWARD FUNDED PROGRAMS			
Vietnam debt repayment fund	6	5	4
FORWARD FUNDED PROGRAMS Subtotal.....	6	5	4
TOTAL, OTHER PROGRAMS.....	6	5	4
** AGENCY TOTAL, ALL PROGRAMS **	6	5	4
<hr/>			
AGENCY: <u>** Government-wide totals **</u>			
CRITICAL FINANCIAL RESERVES			
CREDIT LIQUIDATING PROGRAMS Subtotal.....	11,218	10,434	10,949
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	49,908	50,832	51,791
INSURANCE AND OTHER PROGRAMS Subtotal.....	115,168	117,117	121,195
TOTAL, CRITICAL FINANCIAL RESERVES.....	176,294	178,383	183,935
CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	68,071	56,718	55,844
OTHER REVOLVING FUNDS Subtotal.....	18,813	16,130	14,513
TOTAL, CAPITAL.....	86,884	72,848	70,357
OTHER PROGRAMS			
SUBSIDIZED HOUSING PROGRAMS Subtotal.....	11,745	3,075	2,903
FORWARD FUNDED PROGRAMS Subtotal.....	6,592	5,789	6,291
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	16,301	10,740	10,251
MAJOR BENEFIT PROGRAMS Subtotal.....	30,853	4,879	3,802
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	44,569	21,905	21,202
TOTAL, OTHER PROGRAMS.....	110,060	46,388	44,449

TABLE 5

## FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY and PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
** TOTAL, FEDERAL FUND UNOBLIGATED BALANCES **	373,238	297,619	298,741

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# TRUST FUNDS

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TABLE 6

## TRUST FUND OBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Foreign national employees separation pay	521	521	521
Federal supplementary medical insurance trust fund	19,495	19,454	19,452
Federal hospital insurance trust fund	21,028	20,798	20,704
Medicare prescription drug account, Federal supplementary insura	3,065	3,098	3,116
Health care fraud and abuse control account	343	231	231
Sport fish restoration	374	439	484
Unemployment trust fund	1,201	1,040	481
Foreign Service retirement and disability fund	-196	-196	-196
Federal old-age and survivors insurance trust fund	45,544	47,701	49,456
Federal disability insurance trust fund	24,375	24,930	25,294
Limitation on administrative expenses	-408	-279	-239
Hazardous substance superfund	1,380	1,250	1,171
Grants-in-aid for airports (Airport and airway trust fund)	5,734	5,428	4,467
Facilities and equipment (Airport and airway trust fund)	1,689	1,603	541
Federal-aid highways	43,265	51,245	54,790
Miscellaneous trust funds [Federal Highway Administration]	164	201	137
Miscellaneous highway trust funds [Federal Highway Administratio	338	198	187
Motor Carrier Safety Grants	195	203	219
Operations and research (Highway trust fund)	217	170	94
Highway traffic safety grants	547	569	570
Formula and bus grants	2,789	5,709	9,400
Civil service retirement and disability fund	5,128	5,411	5,663
National service life insurance fund	1,457	1,430	1,398
Foreign military sales trust fund	26,089	26,089	26,089
Military retirement fund	3,409	3,567	3,732
Armed Forces Retirement Home	7	159	122
Coastal wetlands restoration trust fund	270	259	220
Rivers and harbors contributed funds	176	172	168
Railroad social security equivalent benefit account	541	556	565
Rail industry pension fund	318	327	339
Gifts and contributions [Corporation for National and Community	381	354	317
Other	1,390	1,197	1,103
NON-REVOLVING TRUST FUNDS Subtotal.....	210,826	223,834	230,596
Surcharge collections, sales of commissary stores, Defense	293	326	295
Employees life insurance fund	335	255	270
Employees and retired employees health benefits funds	2,242	2,225	2,264
Veterans special life insurance fund	371	390	407
Other	148	153	158
REVOLVING TRUST FUNDS Subtotal.....	3,389	3,349	3,394

TABLE 6

## TRUST FUND OBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
TOTAL, TRUST FUND OBLIGATED BALANCES.....	<u>214,215</u>	<u>227,183</u>	<u>233,990</u>

TABLE 7

## TRUST FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Legislative Branch	72	75	77
Judicial Branch	688	733	785
Department of Agriculture	444	367	342
Department of Defense--Military	96	79	79
Department of Health and Human Services	116	127	141
Department of Homeland Security	51	37	37
Department of Housing and Urban Development	3	---	---
Department of the Interior	315	251	281
Department of Justice	43	53	60
Department of Labor	74	76	78
Department of State	99	99	100
Department of Transportation	40,391	38,022	36,047
Department of the Treasury	598	614	639
Department of Veterans Affairs	1,724	1,718	1,707
Corps of Engineers-Civil Works	454	469	489
Other Defense Civil Programs	280	82	54
Environmental Protection Agency	1,129	1,286	1,457
International Assistance Programs	18	18	18
National Aeronautics and Space Administration	3	3	3
National Science Foundation	18	---	---
Office of Personnel Management	42,981	46,173	48,501
Social Security Administration	169	40	---
Other Independent Agencies	292	296	304
TOTAL.....	90,058	90,618	91,199



TABLE 8

## TRUST FUND UNOBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
Judicial survivors' annuities fund	462	474	489
Judicial officers' retirement fund	213	244	279
Forest Service trust funds	373	295	270
Limitation on administrative expenses	169	40	---
Hazardous substance superfund	1,104	1,261	1,432
Grants-in-aid for airports (Airport and airway trust fund)	40	792	792
Facilities and equipment (Airport and airway trust fund)	910	895	385
Federal-aid highways	35,320	32,112	32,492
Miscellaneous highway trust funds [Federal Highway Administratio	260	260	---
Formula and bus grants	3,658	3,854	2,277
Armed Forces Retirement Home	271	74	47
Coastal wetlands restoration trust fund	123	134	150
Rivers and harbors contributed funds	328	332	336
Other	<u>1,589</u>	<u>1,430</u>	<u>1,483</u>
NON-REVOLVING TRUST FUNDS Subtotal.....	44,820	42,197	40,432
Assessment funds	598	614	639
Employees life insurance fund	30,449	32,027	33,682
Employees and retired employees health benefits funds	12,532	14,146	14,819
Veterans special life insurance fund	1,590	1,583	1,568
Other	<u>69</u>	<u>51</u>	<u>59</u>
REVOLVING TRUST FUNDS Subtotal.....	45,238	48,421	50,767
TOTAL, TRUST FUND UNOBLIGATED BALANCES.....	<u>90,058</u>	<u>90,618</u>	<u>91,199</u>

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# **BRIDGE TABLE**

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## Bridge Table from Balances of Budget Authority to Cash Balances

The previous tables in this report provide information on the balances of budget authority that are shown in the “Program and Financing” (P&F) schedule of each expenditure<sup>1</sup> account that is printed in the *Appendix* to the Budget. In the budget database the information in the P&F schedule is known as MAX schedule P.

Balances in Schedule P. Schedule P presents balances of “budget authority,” some of which represent “cash” balances and some of which do not. Specifically, the balances in schedule P consist of balances from:

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

Balances of *appropriations* 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. They result from laws that authorize the crediting of certain collections of cash (generally from business-like transactions; for example, the selling of stamps) directly to the expenditure accounts. In contrast, balances of unfunded contract authority do not represent cash balances. These result from laws that provide the authority to obligate the Federal government in anticipation of receiving cash at a later date to cover disbursements.

Balances in Schedule N. These are cash balances in special and trust fund receipt<sup>2</sup> accounts that are “earmarked” by law for one or more programs. For example, the cash balances in the Social Security trust fund receipt accounts are earmarked to pay Social Security benefits. Before these balances are appropriated to expenditure accounts or when they are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations, these cash balances are shown in the “Special and Trust Fund Receipts Schedule” (N) schedules in the *Appendix* to the Budget. These schedules appear before the P&F schedules of the expenditure accounts for which the collections have been earmarked. As a general rule, the balances in schedule N represent cash balances.

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<sup>1</sup> The Federal government spends money out of “expenditure accounts”, also known as appropriations or fund accounts.

<sup>2</sup> Collections are deposited in “receipt” accounts, except when authorized by law to be credited to expenditure accounts. The amounts in the receipt accounts are eventually appropriated to expenditure accounts.

Relationship of Schedules P and N to Schedule J and the TCS. The sum of the cash balances in schedules P and N that are associated with special or trust funds is the total cash balance for the funds. A “Status of Funds” (J) schedule covering all the cash balances is shown in the *Appendix* for selected funds with large cash balances. Also, the sum of the cash balances in schedules P and N that are associated with special or trust funds are presented in the *Treasury Combined Statement (TCS)*. When there is a schedule J, the cash balances should normally equal the cash balances in the TCS. If there is no schedule J, then the cash balances in the TCS can be used in place of schedule J.

The following table provides the bridge from the balances of budget authority to cash balances for the trust funds. For an explanation of these funds, see chapter 22, “Trust Funds and Federal Funds,” in the 2008 *Analytical Perspectives* volume.

Table 9 starts with the balances of budget authority of the trust funds in schedule P, subtracts the unfunded balances of contract authority for the trust funds to arrive at the cash balances in the trust fund expenditure accounts, and adds the cash balances in schedule N to arrive at total cash balances for the trust funds group.

TABLE 9

## TRUST FUND BRIDGE FROM BALANCES OF BUDGET AUTHORITY TO CASH

(In millions of dollars)

Description	Balances, end of year		
	2006 actual	2007 estimate	2008 estimate
TRUST FUND UNEXPENDED BALANCES .....	304,273	317,801	325,189
Unfunded Contract Authority:			
Grants-in-aid for Airports (ATF).....	-5,070	-4,779	-3,946
Federal-aid Highways (HTF).....	-73,007	-84,539	-87,026
Motor Carrier Safety (HTF).....	-31	2	-214
Operations and Research (HTF).....	-198	-186	-113
Highway Traffic Safety Grants (HTF).....	---	-563	-574
Formula and Bus Grants (HTF).....	-6,447	---	---
Foreign Military Sales Trust Fund.....	-18,223	-18,223	-18,223
Surcharge Collections, Commissary, Defer	---	-59	-59
Sub-total, contract authority.....	-102,976	-108,347	-110,155
Cash balance in expenditure accounts.....	201,297	209,454	215,034
Trust Fund Unavailable Receipts:			
Airport and airway trust fund.....	2,575	2,941	2,504
Aquatic resources trust fund.....	1,016	1,032	1,040
Water resources trust funds.....	3,471	4,001	4,659
Scholarships and education funds.....	1,287	1,428	1,576
Federal disability insurance trust fund..	177,351	181,406	186,748
Federal employee retirement funds.....	699,024	711,137	748,477
Federal hospital insurance trust fund...	281,754	294,939	317,816
Federal old-age and survivors insurance..	1,746,891	1,925,613	2,127,423
Federal supplementary medical insurance..	10,660	19,259	25,568
Hazardous substance superfund.....	178	154	153
Highway trust funds.....	-900	-3,655	-9,630
Leaking underground storage tank trust f	2,573	2,804	3,039
Armed forces retirement funds.....	202,684	210,733	218,075
Oil spill liability trust funds.....	485	465	460
Railroad retirement trust funds.....	29,619	30,659	30,704
Unemployment trust funds.....	65,357	78,766	91,427
Vaccine improvement program trust fund..	2,371	2,587	2,799
Veterans life insurance funds.....	8,760	8,306	7,805
Voluntary separation incentive fund.....	604	543	481
Other trust funds .....	482	532	586
Sub-total, trust fund receipts.....	3,236,242	3,473,650	3,761,710
TRUST FUND CASH BALANCES IN .....	3,437,539	3,683,104	3,976,744
EXPENDITURE AND RECEIPT ACCOUNTS			

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# **CREDIT REFORM FINANCING ACCOUNTS**

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**TABLE 10**  
**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 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 un-reimbursed 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 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 10

## CREDIT REFORM - FINANCING ACCOUNTS

Description	Unobligated balances, end of year					
	(In millions of dollars)			(By percent)		
	2006	2007	2008	2006	2007	2008
<b>DIRECT LOAN UNOBLIGATED BALANCES:</b>						
Farm storage facility direct loan financing account	22	19	83	---	---	.1
Agricultural credit insurance fund direct loan financing ac	596	1	1	.7	---	---
Rural electrification and telecommunications direct loan fi	227	---	---	.3	---	---
Rural telephone bank direct loan financing account	3	41	90	---	---	.1
Rural housing insurance fund direct loan financing account	80	---	---	.1	---	---
P.L. 480 direct credit financing account	625	540	503	.8	1.0	1.0
Debt reduction - financing account	80	89	89	.1	.1	.1
Federal direct student loan program financing account	6,479	---	---	8.6	---	---
Disaster direct loan financing account	4,208	921	832	5.6	1.7	1.8
Debt reduction financing account	154	---	20	.2	---	---
Debt reduction financing account	69	---	---	---	---	---
Export-Import Bank direct loan financing account	751	---	---	1.0	---	---
Spectrum auction direct loan financing account	283	70	71	.3	.1	.1
Other	225	29	42	.3	---	---
DIRECT LOAN UNOBLIGATED BALANCES Subtotal.....	13,802	1,710	1,731	18.5	3.1	3.7
<b>LOAN GUARANTEE UNOBLIGATED BALANCES:</b>						
Agricultural credit insurance fund guaranteed loan financin	185	212	221	.2	.3	.4
Commodity Credit Corporation export guarantee financing acc	895	1,080	1,115	1.2	2.0	2.4
Rural housing insurance fund guaranteed loan financing acco	591	588	642	.7	1.0	1.3
Rural business and industry guaranteed loans financing acco	331	295	267	.4	.5	.5
Emergency steel guaranteed loan financing account	82	73	73	.1	.1	.1
Health education assistance loans financing account	144	100	91	.1	.1	.1
Indian guaranteed loan financing account	94	104	108	.1	.1	.2
Federal family education loan program financing account	40,011	33,356	24,825	53.6	62.2	53.9
Title 17 innovative technology guaranteed loan financing ac	---	---	1,913	---	---	4.1
Maritime guaranteed loan (title XI) financing account	328	306	297	.4	.5	.6
Community development loan guarantees financing account	90	104	113	.1	.1	.2
FHA-general and special risk guaranteed loan financing acco	2,713	844	129	3.6	1.5	.2
FHA-mutual mortgage insurance guaranteed loan financing acc	4,313	5,100	3,985	5.7	9.5	8.6
Guarantees of mortgage-backed securities financing account	1,142	1,302	1,475	1.5	2.4	3.2
Business guaranteed loan financing account	2,589	3,164	3,544	3.4	5.9	7.7
Housing guaranteed loan financing account	3,515	2,429	2,423	4.7	4.5	5.2
Loan guarantees to Israel financing account	1,115	1,263	1,364	1.4	2.3	2.9
Development credit authority guaranteed loan financing acco	23	32	55	---	---	.1
Urban and environmental credit guaranteed loan financing ac	132	117	122	.1	.2	.2
Loan guarantees to Egypt financing account	155	181	193	.2	.3	.4
Overseas Private Investment Corporation guaranteed loan fin	697	457	593	.9	.8	1.2

TABLE 10

## CREDIT REFORM - FINANCING ACCOUNTS

Description	Unobligated balances, end of year					
	(In millions of dollars)			(By percent)		
	2006	2007	2008	2006	2007	2008
Export-Import Bank guaranteed loan financing account	1,470	673	628	1.9	1.2	1.3
Other	<u>137</u>	<u>76</u>	<u>91</u>	<u>.1</u>	<u>.1</u>	<u>.1</u>
LOAN GUARANTEE UNOBLIGATED BALANCES Subtotal.....	60,752	51,856	44,267	81.4	96.8	96.2
TOTAL, DIRECT LOAN AND LOAN GUARANTEE BALANCES.....	<u>74,554</u>	<u>53,566</u>	<u>45,998</u>	100.0	100.0	100.0