

BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 2000

Budget Review and Concepts Division
Budget Concepts Branch

TABLE OF CONTENTS

Page

NARRATIVE

Narrative Explanation of Balances of Budget Authority in the FY 2000 Budget	1
Bridges from Authorization to Cash Balances	50
Credit Reform - Financing Accounts with Unobligated Balances	54

TABLES

Federal and Trust Fund

1	Summary of Unexpended Balances	7
2	Total Unexpended Balances, by Agency	8

Federal Funds

3	Federal Fund Obligated Balances, by Agency	9
4	Federal Fund Unobligated Balances, by Agency	10
5	Federal Fund Unobligated Balances, by Type of Program, Detail	
	Critical Reserves	11
	Capital	16
	Other Programs	26
6	Federal Fund Unavailable Collections, by Agency	43

Trust Funds

7	Trust Fund Obligated Balances, by Agency	45
----------	--	----

	Page
8 Trust Fund Obligated Balances, by Major Funds	46
9 Trust Fund Unobligated Balances, by Agency	47
10 Trust Fund Unobligated Balances, by Major Funds	48
11 Trust Fund Unavailable Collections, by Agency	49

Other Tables

12 Federal Fund Bridge from Authorization Basis to Cash Balances	52
13 Trust Fund Bridge from Authorization Basis to Cash Balances	53
14 Credit Reform Financing Accounts	55

GENERAL NOTES

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

This report is available on the Internet at the OMB Home Page: <http://www.whitehouse.gov/WH/EOP/omb>

Also, this report is available for purchase from the:

National Technical Information Service (NTIS)

Attn: Document Sales
5285 Port Royal Road
Springfield, VA 22161

or call:

(703) 605-6000
1-800-553-6847

NTIS Home Page: <http://www.ntis.gov>

BUDGET REVIEW AND CONCEPTS DIVISION, BUDGET CONCEPTS BRANCH

BALANCES OF BUDGET AUTHORITY

Budget for Fiscal Year 2000

Government agencies are permitted to enter into obligations that result in immediate or future outlays only when they have been granted authority to do so by law. This authority is recorded as budget authority in the year that it first becomes available. Not all budget authority enacted for a fiscal year results in obligations and outlays in the same year. This analysis presents information on the unexpended balances of budget authority for the end of fiscal years 1998, 1999, and 2000 as shown in the fiscal year 2000 budget.

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 obligated.
- , **Obligated balances** are the amounts of obligations already incurred (e.g., contracts signed) for which payment has not yet been made but for which payments will be required.

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

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

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

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

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

In the fiscal year 2000 budget, at the end of fiscal year 2000, total unexpended balances are estimated to be \$968 billion. See Table 1, *Summary of Unexpended Balances*, on page 7. Of this amount:

- ! \$661 billion, or 68%, will be obligated, and
- ! \$307 billion, or 32%, will be unobligated.

For a distribution of the \$968 billion by department or agency, see Table 2, *Total Unexpended Balances, by Agency*, on page 5.

Of the \$307 billion unobligated balances:

- ! \$240 billion, or 78 %, will be Federal funds, and
- ! \$67 billion, or 22 %, will be trust funds.

Of the \$240 billion unobligated balances in Federal funds:

- ! \$173 billion, or 72 %, will be needed for critical reserves to carry out international monetary programs, credit liquidating programs, and insurance and other programs,
- ! \$45 billion, or 19 % will provide capital balances needed for capital investments, such as major construction and procurement projects, and working capital for revolving funds; and
- ! \$22 billion, or 9 % will be needed to carry out other programs.

These categories are described below in more detail.

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

Credit Liquidating Accounts -- Pursuant to the Federal Credit Reform Act of 1990, the cash flows associated with pre-1992 direct loan obligations and loan guarantee commitments are reported on a cash basis in *liquidating* accounts. 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 (see examples on page 11 and 12). Therefore, any balances that remain are reserves needed to pay claims should there be a default on a loan that was guaranteed before the end of fiscal year 1991.

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

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

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

Insurance and Other Programs -- The Federal Government provides insurance in certain areas (notably deposit insurance, pension guarantees, and emergencies) and other programs where there is a natural lag between the time funds are collected and provided and the time funds are needed (for example, callable capital on U.S. shares in multilateral financial institutions and amounts to reduce threats from the former Soviet Union). For these kinds of programs, appropriations and other budget authority provide for 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.

II. CAPITAL: This category contains balances for capital investments such as major procurement and construction projects, and working capital.

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

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

III. OTHER PROGRAMS: The following balances were classified as subcategories of “Other Programs:”

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

Forward Funded, Advance Appropriations, and Advance Funded Programs -- Forward funding is budget authority that is made available for obligation beginning in the last quarter of the fiscal year for the financing of on-going grant programs during the next fiscal year. The

budget authority for such programs is included in the budget totals for the year in which it is appropriated. This type of funding is often used for education, training, and employment programs so that obligation grants can be made prior to the beginning of the next school year.

Advance appropriations are appropriations available one fiscal year or more beyond the fiscal year for which the appropriation is enacted. Advance appropriations in fiscal year 1999 appropriation acts will become available for programs in 2000 or beyond. Since these appropriations are not available until after fiscal year 1999, the amounts are not included in fiscal year 1999 budget totals, but are reflected in the budget totals for the fiscal year for which they are requested.

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

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

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

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

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

Table 5 (pages 11-42) presents the Federal fund unobligated balances by category, agency, and account title -- to enable the user to view the balances in greater detail.

Of the \$22 billion in unobligated balances in Federal funds that are needed to carry out other programs:

- ! \$5 billion will be needed by research and development programs;
- ! \$5 billion will be needed for forward funded, advance appropriations, and advance funded programs;
- ! \$1.5 billion will be needed for the subsidized housing programs; and
- ! the remaining \$10.4 billion, which represents 1% of total unexpended balances, will be needed for miscellaneous programs listed in Table 5, *Federal Fund Unobligated Balances, by Type of Program*, under “Other miscellaneous programs” beginning on page 29.

TABLE 1

SUMMARY OF UNEXPENDED BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Federal funds:			
Obligated balances.....	515,514	539,996	547,257
Unobligated balances.....	244,194	240,327	239,751
Total Federal fund unexpended balances.....	<u>759,708</u>	<u>780,323</u>	<u>787,008</u>
Trust funds:			
Obligated balances.....	112,633	113,698	113,762
Unobligated balances.....	63,385	65,918	67,480
Total trust fund unexpended balances.....	<u>176,018</u>	<u>179,616</u>	<u>181,242</u>
Total Federal and trust funds:			
Obligated balances.....	628,147	653,694	661,019
Unobligated balances.....	307,579	306,245	307,231
Total unexpended balances.....	<u>935,726</u>	<u>959,939</u>	<u>968,250</u>

TABLE 2

TOTAL UNEXPENDED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Start 1998		End 1998/ Start 1999		End 1999/ Start 2000		End 2000	
	obli- gated	unobli- gated	obli- gated	unobli- gated	obli- gated	unobli- gated	obli- gated	unobli- gated
Legislative Branch	660	1,554	519	1,530	530	1,640	495	1,595
Judicial Branch	374	698	464	700	533	514	710	500
Department of Agriculture	39,946	6,099	28,031	5,532	29,902	5,034	29,269	4,273
Department of Commerce	3,675	574	3,647	454	4,424	55	5,058	41
Department of Defense--Military	185,470	27,048	142,586	27,268	133,592	35,117	137,484	37,577
Department of Education	26,045	2,772	28,901	3,697	29,205	3,003	30,631	2,861
Department of Energy	7,905	2,844	8,086	2,234	9,092	1,578	9,792	1,066
Department of Health and Human Services	44,192	10,421	47,674	10,767	56,359	5,173	63,146	1,327
Department of Housing and Urban Development	121,332	41,524	113,699	38,563	115,718	22,149	107,582	22,196
Department of the Interior	3,417	4,714	3,239	5,439	3,717	4,153	3,908	2,078
Department of Justice	10,550	3,628	12,629	3,806	16,762	2,140	16,135	2,193
Department of Labor	5,155	10,608	6,515	12,224	7,504	12,883	7,170	14,134
Department of State	1,900	626	2,337	770	3,049	1,392	2,741	1,687
Department of Transportation	48,427	16,804	48,125	20,918	55,363	22,236	61,038	23,905
Department of the Treasury	21,612	25,575	22,408	27,009	23,130	27,646	23,405	28,371
Department of Veterans Affairs	7,375	14,786	7,200	15,237	7,881	14,433	8,552	13,363
Corps of Engineers	392	2,495	-134	3,153	-97	3,050	-153	2,956
Other Defense Civil Programs	2,633	131	2,745	131	2,849	126	2,910	166
Environmental Protection Agency	9,805	2,653	10,503	2,642	13,035	769	12,831	770
Executive Office of the President	42	22	49	19	61	6	65	16
Federal Emergency Management Agency	5,680	3,877	7,410	2,438	7,939	3	6,052	2
General Services Administration	5,431	4,014	-398	4,172	497	3,303	693	2,731
International Assistance Programs	61,488	34,227	52,282	39,918	52,323	57,217	50,709	57,211
National Aeronautics and Space Administration	6,154	968	5,250	804	4,685	977	4,942	959
National Science Foundation	3,640	20	3,818	86	4,375	10	4,745	10
Office of Personnel Management	6,580	24,043	5,117	24,267	5,322	25,444	5,581	26,733
Small Business Administration	1,086	868	972	657	968	23	796	16
Social Security Administration	36,704	1,644	37,913	155	36,762	16	36,919	15
Other Independent Agencies	26,759	62,496	26,560	52,989	28,214	56,155	27,813	58,479
TOTAL.....	694,429	307,733	628,147	307,579	653,694	306,245	661,019	307,231
MEMORANDUM								
Federal funds.....	579,287	248,944	515,514	244,194	539,996	240,327	547,257	239,751
Trust funds.....	115,142	58,789	112,633	63,385	113,698	65,918	113,762	67,480

TABLE 3

FEDERAL FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Legislative Branch	513	524	489
Judicial Branch	464	532	709
Department of Agriculture	27,979	29,801	29,140
Department of Commerce	3,647	4,424	5,058
Department of Defense--Military (1)	141,978	132,915	136,808
Department of Education	28,901	29,205	30,631
Department of Energy	8,068	9,074	9,774
Department of Health and Human Services	46,610	55,016	61,954
Department of Housing and Urban Development	113,699	115,718	107,582
Department of the Interior	2,942	3,418	3,566
Department of Justice	12,710	16,844	16,208
Department of Labor	6,493	7,442	7,069
Department of State	2,332	3,042	2,736
Department of Transportation	7,182	11,340	14,814
Department of the Treasury	22,166	22,882	23,153
Department of Veterans Affairs	5,621	6,220	6,838
Corps of Engineers (2)	-288	-228	-205
Other Defense Civil Programs	21	24	26
Environmental Protection Agency	8,608	10,642	10,368
Executive Office of the President	49	61	65
Federal Emergency Management Agency	7,410	7,939	6,052
General Services Administration (2)	-398	497	693
International Assistance Programs	31,575	33,527	34,583
National Aeronautics and Space Administration	5,250	4,685	4,942
National Science Foundation	3,796	4,353	4,723
Office of Personnel Management	297	457	493
Small Business Administration	972	968	796
Social Security Administration	743	836	756
Other Independent Agencies	26,174	27,838	27,436
TOTAL.....	515,514	539,996	547,257

(1) Increase in DoD FY2000 obligated balances are due to increases proposed for DoD in the FY2000 Budget.

(2) The negative amounts on these lines result when accounts receivable and unfilled customer orders are greater than accounts payable and undelivered orders.

TABLE 4

FEDERAL FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Legislative Branch	1,448	1,547	1,491
Judicial Branch	299	74	15
Department of Agriculture	5,156	4,709	3,978
Department of Commerce	443	55	41
Department of Defense--Military	27,121	34,977	37,453
Department of Education	3,697	3,003	2,861
Department of Energy	2,233	1,577	1,065
Department of Health and Human Services	10,740	5,146	1,300
Department of Housing and Urban Development	38,563	22,149	22,196
Department of the Interior	3,146	1,926	1,633
Department of Justice	3,595	1,915	1,950
Department of Labor	11,473	12,231	13,491
Department of State	675	1,297	1,595
Department of Transportation	2,059	1,231	697
Department of the Treasury	26,935	27,566	28,283
Department of Veterans Affairs	2,913	2,360	1,585
Corps of Engineers	2,613	2,503	2,385
Other Defense Civil Programs	9	8	8
Environmental Protection Agency	1,471	9	8
Executive Office of the President	19	6	16
Federal Emergency Management Agency	2,436	1	---
General Services Administration	4,172	3,303	2,731
International Assistance Programs	39,914	57,216	57,210
National Aeronautics and Space Administration	786	959	941
National Science Foundation	76	---	---
Office of Personnel Management	28	31	31
Small Business Administration	657	23	16
Social Security Administration	155	16	15
Other Independent Agencies	51,362	54,489	56,756
TOTAL.....	244,194	240,327	239,751

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
I. CRITICAL RESERVES			
CREDIT LIQUIDATING PROGRAMS (1)			
Department of Agriculture			
Agricultural credit insurance fund liquidating account	2	---	---
Commodity credit corporation guaranteed loans liquidating account	277	---	---
Rural development insurance fund liquidating account	17	17	17
Rural electrification and telecommunications liquidating account	274	1,025	1,057
Rural telephone bank liquidating account	396	557	731
Rural development loan fund liquidating account	1	1	---
Expenses, Public Law 480, foreign assistance programs, Agriculture	523	---	---
Department of Commerce			
Federal ship financing fund, fishing vessels liquidating account	3	---	---
Department of Health and Human Services			
Health Resources and Services	47	46	43
Medical facilities guarantee and loan fund	50	39	26
Health maintenance organization loan and loan guarantee fund	11	11	11
Department of Education			
Federal family education loan liquidating account	149	---	---
College housing and academic facilities loans liquidating account	15	---	---
Environmental Protection Agency			
Abatement, control, and compliance direct loan liquidating account	---	9	8
Department of Transportation			
Federal ship financing fund liquidating account	52	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of Housing and Urban Development			
Nonprofit sponsor assistance liquidating account	6	---	---
FHA-Mutual mortgage and cooperative housing insurance funds liqu	14,392	16,530	18,680
FHA-General and special risk insurance funds liquidating account	2,029	---	---
Housing for the elderly or handicapped fund liquidating account	1,189	---	---
Guarantees of mortgage-backed securities liquidating account	5,508	---	---
Small Business Administration			
Pollution control equipment fund liquidating account	14	---	---
Disaster loan fund liquidating account	196	---	---
Business loan fund liquidating account	273	---	---
Department of Veterans Affairs			
Veterans Housing Benefit Program Fund Liquidating Account	41	---	---
International Assistance Programs			
Economic assistance loans - liquidating account	114	---	---
Housing and other credit guaranty programs liquidating account	69	---	---
Overseas Private Investment Corporation liquidating account	57	---	---
Export-Import Bank of the United States			
Export-Import Bank of the United States liquidating account	561	250	125
Farm Credit System Financial Assistance Corporation			
Financial assistance corporation assistance fund, liquidating ac	1,868	1,562	1,546
CREDIT LIQUIDATING PROGRAMS Subtotal.....	28,134	20,047	22,244
INTERNATIONAL MONETARY PROGRAMS			
Department of the Treasury			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Exchange stabilization fund	24,607	25,861	27,173
International Assistance Programs			
Economic support fund	251	---	---
United States quota, International Monetary Fund	20,902	35,845	35,845
Loans to International Monetary Fund	5,319	8,769	8,769
INTERNATIONAL MONETARY PROGRAMS Subtotal.....	51,079	70,475	71,787
INSURANCE AND OTHER PROGRAMS			
Department of Agriculture			
Federal crop insurance corporation fund	1,449	1,440	800
Department of Defense--Military			
Disaster relief	2	2	---
Former Soviet Union threat reduction account	405	460	455
Reserve mobilization income insurance fund	21	---	---
Department of Labor			
Pension benefit guaranty corporation fund	8,721	9,358	10,496
Department of State			
Fishermen's guaranty fund	3	3	3
Department of the Treasury			
Energy security reserve	304	---	---
Federal Reserve Bank reimbursement fund	30	30	30
Check forgery insurance fund	7	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of Energy			
Geothermal resources development fund	1	1	---
Alternative fuels production	3	3	3
Department of Transportation			
Aviation insurance revolving fund	72	75	78
War risk insurance revolving fund	29	30	30
Department of Housing and Urban Development			
Low-rent public housing--loans and other expenses	17	5	---
Small Business Administration			
Surety bond guarantees revolving fund	4	6	7
Department of Veterans Affairs			
Veterans insurance and indemnities	2	---	---
Servicemembers' group life insurance fund	1	1	1
Veterans reopened insurance fund	476	461	443
Service-disabled veterans insurance fund	24	24	5
International Assistance Programs			
Contribution to the Inter-American Development Bank	3,798	3,798	3,798
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	107	165	166
Farm Credit System Insurance Corporation			
Farm credit system insurance fund	1,418	1,520	1,629
Federal Deposit Insurance Corporation			
Bank insurance fund	27,000	27,763	28,623
Savings association insurance fund	9,634	10,036	10,349

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
FSLIC resolution fund	3,592	7,240	8,136
Federal Emergency Management Agency			
Disaster relief	2,390	---	---
National Credit Union Administration			
Credit union share insurance f	3,818	4,053	4,291
Resolution Trust Corporation			
RTC revolving fund	4	---	---
Securities and Exchange Commission			
Investment in Securities Investor Protection Corporation	1,000	1,000	1,000
INSURANCE AND OTHER PROGRAMS Subtotal.....	72,743	75,885	78,754
TOTAL, CRITICAL RESERVES.....	<u>151,956</u>	<u>166,407</u>	<u>172,785</u>

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
II. CAPITAL			
PROCUREMENT AND CONSTRUCTION PROGRAMS			
Legislative Branch			
Capitol buildings, salaries, and expenses	17	11	32
Capitol grounds	20	19	10
Senate office buildings	15	10	24
House office buildings	11	10	11
Capitol power plant	2	3	4
Library buildings and grounds, structural and mechanical care	7	5	4
Judiciary office building development and operations fund	488	488	488
Judicial Branch			
Care of the buildings and grounds	1	1	---
Judiciary information technology fund	60	18	2
Department of Agriculture			
Buildings and facilities	102	84	63
Buildings and facilities	10	8	7
Resource conservation and development	1	---	---
Public asset protection and management	112	73	34
Management of national forest lands for subsistence uses	---	3	---
Range betterment fund	1	1	---
Land acquisition accounts	139	88	72
Department of Commerce			
Procurement, acquisition and construction	65	---	---
Construction of research facilities	82	---	---
Information infrastructure grants	2	---	---
Department of Defense--Military			
Procurement, Defense-wide	589	947	1,168

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
National guard and reserve equipment	402	258	70
Defense production act purchases	24	24	24
Coastal defense augmentation	1	---	---
Chemical agents and munitions destruction, Army	26	69	122
Procurement, Marine Corps	165	202	272
Aircraft procurement, Navy	757	1,685	2,338
Weapons procurement, Navy	203	306	403
Procurement of ammunition, Navy and Marine Corps	68	142	173
Shipbuilding and conversion, Navy	6,510	6,227	6,612
Other procurement, Navy	465	886	1,031
Aircraft procurement, Army	236	331	382
Missile procurement, Army	143	290	468
Procurement of weapons and tracked combat vehicles, Army	291	458	531
Procurement of ammunition, Army	192	273	307
Other procurement, Army	291	449	658
Aircraft procurement, Air Force	1,061	3,274	4,543
Procurement of ammunition, Air Force	60	95	126
Missile procurement, Air Force	293	756	944
Other procurement, Air Force	434	2,199	2,936
Base realignment and closure account	467	812	697
Military construction, Defense-wide	430	462	354
Foreign currency fluctuations, construction	143	143	143
North Atlantic Treaty Organization Security Investment Program	29	29	29
Military construction, Navy	223	339	307
Military construction, Naval Reserve	14	16	7
Military construction, Army	820	844	795
Military construction, Army National Guard	95	117	70
Military construction, Army Reserve	38	41	25
Military construction, Air Force	152	318	167
Military construction, Air Force Reserve	10	19	12
Military construction, Air National Guard	101	168	97
Family housing, Army	119	115	89
Family housing, Navy and Marine Corps	458	355	144
Family housing, Air Force	139	195	126
Family housing, Defense-wide	2	1	1
Army conventional ammunition working capital fund	186	71	50
National defense stockpile transaction fund	874	1,024	1,193
Department of Health and Human Services			
National Institutes of Health	147	123	139

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of the Interior			
Bureau of Land Management:Construction	9	13	12
Land acquisition	15	15	18
Range improvements	3	3	3
Abandoned mine reclamation fund	43	39	36
United States Fish and Wildlife Service:Construction	128	96	62
Land acquisition	64	49	45
Migratory bird conservation account	6	6	6
North American wetlands conservation fund	2	6	7
Urban park and recreation fund	1	---	---
Construction and major maintenance	218	223	197
Land acquisition and State assistance	85	99	115
Bureau of Indian Affairs:Construction	69	27	40
Priority Federal Land Aquisitions and Exchanges	532	---	---
Trust Territory of the Pacific Islands	1	---	---
Compact of free association	131	4	6
Natural resource damage assessment fund	68	110	134
Department of Justice			
Federal Bureau of Investigation:Salaries and expenses	80	20	20
Federal Bureau of Investigation:Construction	143	10	---
Drug Enforcement Administration:Construction	6	6	6
Immigration and Naturalization Service:Construction	6	---	---
Buildings and facilities	752	500	507
Department of State			
Security and maintenance of United States missions	264	437	350
Security and maintenance of United States missions (special fore	1	---	---
Construction, IBWC	8	22	32
Department of the Treasury			
Treasury buildings and annex repair and restoration	28	30	5
Acquisitions, construction, improvements, and related expenses	36	13	---
Customs facilities, construction, improvements and related expen	11	---	---
Bureau of Engraving and Printing fund	48	52	55

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Information systems	35	---	---
Acquisition, construction, improvements and related expenses	17	---	---
Department of Energy			
Defense nuclear waste disposal	85	85	46
Strategic petroleum reserve	37	---	---
Uranium supply and enrichment activities	3	---	---
Clean coal technology	427	363	103
Non-defense environmental management	6	---	---
Isotope production and distribution program fund	7	7	7
Nuclear waste disposal fund	15	---	---
Departmental administration	18	7	---
Environmental Protection Agency			
Buildings and facilities	20	---	---
Department of Transportation			
Acquisition, construction, and improvements	271	261	251
Appalachian development highway system	42	---	---
Miscellaneous appropriations	200	154	108
Rhode island rail development	18	---	---
Northeast corridor improvement program	15	---	---
Interstate transfer grants-transit	15	---	---
Washington metropolitan area transit authority	1	---	---
Formula grants	993	496	---
Ship construction	17	4	8
Maritime guaranteed loan (Title XI) program account	71	38	38
General Services Administration			
Pennsylvania avenue activities	15	---	---
Federal buildings fund	3,004	2,556	2,266
General supply fund	388	401	411
Department of Housing and Urban Development			
Public housing capital fund	1,611	1	1

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Brownfields redevelopment	25	---	---
Urban empowerment zones	4	---	---
Revolving fund (liquidating programs)	95	81	67
Housing for special populations	2,864	2,231	1,543
National Aeronautics and Space Administration			
Construction of facilities	29	---	---
Department of Veterans Affairs			
Medical care	1,039	742	622
Medical facilities revolving fund	5	4	4
Construction, major projects	592	437	272
Construction, minor projects	53	31	27
Pershing hall revolving fund	1	1	1
Parking revolving fund	30	4	2
Capital asset fund	---	---	3
Supply fund	132	132	132
International Assistance Programs			
Advance acquisition of property--revolving fund	1	1	1
Corps of Engineers			
Flood control, Mississippi River and tributaries	12	12	12
Construction, general	758	758	760
Washington aqueduct	24	---	---
Formerly utilized sites remedial action program	5	5	5
Federal Emergency Management Agency			
National flood mitigation fund	9	---	---
National Archives and Records Administration			
Repairs and restoration	18	18	18
Office of Navajo and Hopi Indian Relocation			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Salaries and expenses	17	12	6
Smithsonian Institution			
Repair, restoration, and renovation of buildings, National Galle	2	---	---
Construction, JFK center for the performing arts	13	13	13
Broadcasting Board of Governors			
Broadcasting capital improvements	13	---	---
PROCUREMENT AND CONSTRUCTION PROGRAMS Subtotal.....	33,623	35,520	36,687
OTHER REVOLVING FUNDS			
Legislative Branch			
Senate revolving funds	4	4	4
House revolving funds	8	8	8
Cooperative acquisitions program revolving fund	2	2	2
Government Printing Office revolving fund	68	74	58
Department of Agriculture			
Working capital fund	25	25	25
Inspection and weighing services	4	4	4
Commodity credit corporation fund	---	---	-10
Alternative agricultural research and commercialization corporat	2	---	---
National sheep industry improvement center revolving fund	20	20	19
Working capital fund	106	99	102
Department of Commerce			
Working capital fund	3	3	3
Census working capital fund	8	---	---
Economics and statistics administration revolving fund	2	2	2

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Coastal zone management fund	1	---	---
Damage assessment and restoration revolving fund	8	---	---
NTIS revolving fund	3	---	---
Working capital fund	32	32	32
Department of Defense--Military			
Homeowners assistance fund, Defense	42	---	---
Navy management fund	1	1	1
National defense sealift fund	561	737	737
Working capital fund, Army	1,139	1,140	1,140
Buildings maintenance fund	13	13	11
Pentagon reservation maintenance revolving fund	25	3	---
Working capital fund, Navy	2,633	2,712	2,780
Working capital fund, Air Force	-732	---	---
Working capital fund, Defense wide	1,401	958	841
Working capital fund, Defense Commissary Agency	-31	40	20
Department of Health and Human Services			
Revolving fund for certification and other services	5	5	5
HHS service and supply fund	35	35	35
Department of the Interior			
Helium fund	35	31	29
Working capital fund	13	16	17
Working capital fund	21	22	20
Special foreign currency program	2	2	2
Interior Franchise Fund	17	34	34
Working capital fund	15	11	10
Department of Justice			
Working capital fund	382	384	389
Federal Prison Industries, Incorporated	149	160	192
Department of Labor			
Working capital fund	13	13	16

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of State			
Working capital fund	18	18	18
Department of the Treasury			
Federal Financing Bank	11	1	1
United States mint public enterprise fund	31	31	31
Federal tax lien revolving fund	4	3	3
Office of Thrift Supervision	85	85	85
Department of Education			
Perkins Loan Revolving Fund	53	---	---
Department of Energy			
Bonneville Power Administration fund	446	424	424
Colorado river basins power marketing fund, Western Area Power A	30	30	30
Working capital fund	5	5	5
Environmental Protection Agency			
Reregistration and expedited processing revolving fund	15	---	---
Revolving fund for certification and other services	1	---	---
Working capital fund	15	---	---
Department of Transportation			
Coast Guard supply fund	---	1	1
Coast Guard yard fund	7	7	8
Vessel operations revolving fund	18	18	18
General Services Administration			
Information technology fund	717	310	18
Working capital fund	36	36	36
Consumer information center fund	1	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of Housing and Urban Development			
Rental housing assistance fund	1	1	1
Homeownership assistance fund	84	86	88
Flexible Subsidy Fund	235	276	292
Working capital fund	57	---	---
Office of Personnel Management			
Revolving fund	31	31	31
Department of Veterans Affairs			
Canteen service revolving fund	15	16	17
Special therapeutic and rehabilitation activities fund	12	12	12
Miscellaneous veterans housing loans program account	3	2	1
Franchise fund	7	7	7
Corps of Engineers			
Revolving fund	519	519	519
Equal Employment Opportunity Commission			
EEOC Education, technical assistance and training revolving fund	2	1	1
Farm Credit Administration			
Revolving fund for administrative expenses	11	10	10
Federal Emergency Management Agency			
Working capital fund	2	1	---
Federal Financial Institutions Examination Council Appraisal Sub			
Registry fees	3	3	3
Federal Housing Finance Board			
Federal housing finance board	2	2	2

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
National Archives and Records Administration			
Records center revolving fund	---	---	17
National Credit Union Administration			
Operating fund	3	-1	---
Community development credit union revolving loan fund	1	1	1
Panama Canal Commission			
Panama Canal revolving fund	86	64	---
Tennessee Valley Authority			
Tennessee Valley Authority fund	19	73	130
United States Enrichment Corporation Fund			
United States Enrichment Corporation Fund	483	374	369
Presidio Trust			
Presidio Trust	1	1	1
OTHER REVOLVING FUNDS Subtotal.....	9,105	9,038	8,708
TOTAL, CAPITAL.....	<u>42,728</u>	<u>44,558</u>	<u>45,395</u>

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
III. OTHER PROGRAMS			
SUBSIDIZED HOUSING PROGRAMS			
Department of Agriculture			
Rural housing assistance grants	2	1	---
Department of Housing and Urban Development			
Annual contributions for assisted housing	1,119	79	---
Drug elimination grants for low-income housing	346	---	---
Revitalization of severely distressed public housing (HOPE VI)	630	600	600
Native American housing block grant	136	---	---
Section 8 reserve preservation account	995	---	---
Housing certificate fund	3,477	986	---
Community development block grants	832	---	---
Supplemental assistance for facilities to assist the homeless	1	---	---
Supportive housing program	17	---	---
Homeless assistance grants	1,019	---	---
Shelter plus care	6	---	---
Home investment partnership program	236	---	---
Capacity building for community development and affordable housi	8	---	---
Housing opportunities for persons with AIDS	40	---	---
Section 8 moderate rehabilitation, single room occupancy	85	---	---
Homeownership and opportunity for people everywhere grants (HOPE	11	11	11
Other assisted housing programs	958	911	871
Nehemiah housing opportunity fund	1	---	---
SUBSIDIZED HOUSING PROGRAMS Subtotal (2).....	9,919	2,588	1,482

FORWARD FUNDED, ADVANCE APPROPRIATIONS, AND ADVANCE FUNDED PROGRAMS

Department of the Interior

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Operation of Indian programs	280	252	264
Department of Labor			
Training and employment services	1,183	1,403	1,547
State unemployment insurance and employment service operations	154	103	112
Department of the Treasury			
Information technology investments	295	211	---
Social Security Administration			
Supplemental security income program	129	---	---
Special benefits for disabled coal miners	10	---	---
Department of Education			
Education Reform	204	---	---
Education for the disadvantaged	71	---	---
School improvement programs	5	---	---
Special education	118	1	1
Vocational and adult education	45	---	---
Student financial assistance	2,891	2,928	2,836
Education research, statistics, and improvement	12	---	---
FORWARD FUNDED, ADVANCE APPNS, AND ADV FUNDED PROGRAMS Subtotal..	5,397	4,898	4,760
RESEARCH AND DEVELOPMENT PROGRAMS			
Department of Agriculture			
Agricultural Research Service	1	---	---
Research and education activities	44	120	---
Buildings and facilities	4	---	---
Scientific activities overseas (foreign currency program)	1	1	1
Forest and rangeland research	20	21	22

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of Commerce			
Operations, research, and facilities	120	3	---
Promote and develop fishery products and research pertaining to	2	1	---
Scientific and technical research and services	6	---	---
Department of Defense--Military			
Research, development, test, and evaluation, Defense-wide	972	1,415	1,359
Developmental test and evaluation, Defense	27	28	25
Operational test and evaluation, Defense	1	3	2
Research, development, test, and evaluation, Navy	415	529	488
Research, development, test, and evaluation, Army	604	321	285
Research, development, test, and evaluation, Air Force	1,654	1,575	1,513
Department of Health and Human Services			
Health care policy and research	2	---	---
Department of the Interior			
Surveys, investigations and research	12	10	10
Mines and minerals	1	---	---
Department of the Treasury			
Biomass energy development	50	52	5
Department of Energy			
Weapons activities	452	405	405
Other Defense Activities	70	---	---
Fossil energy research and development	22	11	---
Energy conservation	15	---	---
Science	12	---	---
Energy supply	140	---	---
Environmental Protection Agency			
Science and technology	124	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of Transportation			
Research, development, test, and evaluation	3	3	3
Operations and research	14	---	---
Next generation high-speed rail	3	---	---
Railroad research and development	4	---	---
Transit planning and research	17	---	---
Research and special programs	3	---	13
Working capital fund, Volpe National Transportation Systems Cent	114	114	114
Department of Housing and Urban Development			
Research and technology	11	---	---
National Aeronautics and Space Administration			
Science, Aeronautics and Technology	401	566	544
Mission support	85	119	114
Department of Veterans Affairs			
Medical and prosthetic research	19	15	15
Medical center research organizations	18	18	18
National Science Foundation			
Research and related activities	41	---	---
Major research equipment	35	---	---
Smithsonian Institution			
Museum programs and related research (special foreign currency p	1	1	1
RESEARCH AND DEVELOPMENT PROGRAMS Subtotal.....	5,540	5,331	4,937
OTHER MISCELLANEOUS PROGRAMS			

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Legislative Branch			
Congressional use of foreign currency, Senate	4	4	4
House of Representatives:Salaries and expenses	76	76	75
Security enhancements	---	59	1
General expenses, Capitol police	1	1	---
Capitol visitor center	---	96	91
Botanic Garden:Salaries and expenses	5	4	---
Library of Congress:Salaries and expenses	6	9	8
Copyright Office: Salaries and expenses	1	1	1
Furniture and furnishings	3	1	---
Payments to copyright owners	703	656	663
General Accounting Office:Salaries and expenses	1	1	1
Census monitoring board	3	2	1
Gambling Impact Study Commission	1	---	---
Other Legislative Branch Boards and Commissions	2	3	1
Judicial Branch			
Courts of Appeals, District Courts, and other Judicial Services:	37	20	12
Defender services	7	19	---
Fees of jurors and commissioners	5	3	---
Court security	7	---	---
Judiciary filing fees	180	13	---
National Fine Center	1	---	---
United States Sentencing Commission:Salaries and expenses	1	---	1
Department of Agriculture			
Fund for rural America	---	60	---
Office of the Secretary	1	1	1
Agriculture buildings and facilities and rental payments	11	---	---
Hazardous waste management	1	---	---
Extension activities	4	---	---
Animal and Plant Health Inspection Service:Salaries and expenses	30	29	46
Food Safety and Inspection Service:Salaries and expenses	1	---	---
Grain Inspection, Packers and Stockyards Administration:Salaries	---	---	-12
Marketing services	42	42	42
Perishable Agricultural Commodities Act fund	6	5	3

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Funds for strengthening markets, income, and supply (section 32)	132	167	300
Agricultural credit insurance fund program account	15	---	---
Commodity Credit Corporation export loans program account	166	56	57
Agricultural conservation program	33	33	33
Emergency conservation program	84	---	---
Conservation reserve program	21	---	---
Conservation operations	14	---	---
Watershed and flood prevention operations	135	---	---
Wetlands reserve program	6	2	---
Great plains conservation program	2	---	---
Colorado river basin salinity control program	1	---	---
Water bank program	1	---	---
Wildlife habitat incentive program	4	---	---
Rural clean water program	3	3	3
Rural community advancement program	13	---	---
Distance learning and telemedicine program	1	1	1
Rural economic development grants	13	4	3
Public law 480 title I ocean freight differential grants	21	21	21
P.L. 480 Title I Food for Progress Credits, program account	4	---	---
P.L. 480 program account	78	78	78
P.L. 480 Grants - Titles II and III	22	51	17
Foreign agricultural service and general sales manager	19	19	19
Food stamp program	87	---	---
Commodity assistance program	10	---	---
Child nutrition programs	10	90	---
State and private forestry	59	82	113
National forest system	114	61	6
Southeast Alaska economic disaster fund	33	13	---
Wildland fire management	135	23	15
Forest Service permanent appropriations	291	280	288
Department of Commerce			
General Administration:Salaries and expenses	1	1	---
Franchise fund	1	1	1
Economic Development Administration:Salaries and expenses	3	3	3
Economic development assistance programs	17	---	---
Periodic censuses and programs	6	---	---
Economic and Statistical Analysis:Salaries and expenses	2	---	---
Operations and administration	16	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Operations and administration	4	---	---
Minority business development	1	---	---
United States Travel and Tourism Administration:Salaries and exp	1	---	---
Fishermen's contingency fund	2	---	---
Patent and Trademark Office:Salaries and expenses	13	---	---
Technology Administration:Salaries and expenses	2	---	---
Industrial technology services	33	9	---
National Telecommunications and Information Administration:Salaries and expenses	1	---	---
Public telecommunications facilities, planning and construction	3	---	---
Department of Defense--Military			
Operation and maintenance, Defense-wide	10	---	---
Overseas contingency operations transfer account	342	---	---
Defense health program	54	100	158
Foreign currency fluctuations, Defense	722	722	722
Overseas humanitarian, disaster and civic aid	18	5	6
Emergency response fund	33	33	33
Support for international sporting competitions, Defense	14	11	8
Quality of Life Enhancements, Defense	52	---	---
OPLAN 34A-35 P.O.W. Payments	17	7	---
Defense vessel transfer program account	---	62	---
Payment to kaho'olawe	21	21	21
Overseas military facility investment recovery	3	3	3
Miscellaneous Special Funds	138	135	135
Department of Defense, Family Housing Improvement Fund	28	1	32
Department of Defense, Military Unaccompanied Housing Improvement Fund	5	---	---
DoD-wide savings proposals	---	---	-736
Department of Health and Human Services			
Food and Drug Administration:Salaries and expenses	100	92	92
Vaccine injury compensation	61	82	9
Indian Health Services	103	100	100
Indian health facilities	22	22	22
Disease control, research, and training	56	4	8
Program management	55	35	35
Grants to States for Medicaid	6,012	---	---
State children's health insurance fund	485	---	---
Payments to states for child support enforcement and family support	1,564	2,591	469

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Refugee and entrant assistance	2	2	2
Contingency fund	1,958	1,958	303
Children's research and technical assistance	4	---	---
General departmental management	20	---	---
Office of the Inspector General	1	1	1
Department of the Interior			
Management of lands and resources	26	16	7
Oregon and California grant lands	1	---	---
Central hazardous materials fund	5	5	5
Wildland fire management	59	23	---
Service charges, deposits, and forfeitures	8	6	6
Miscellaneous permanent payment accounts	2	4	33
Permanent operating funds	43	39	36
Royalty and Offshore minerals	5	5	5
Regulation and technology	1	4	4
Water and Related Resources	128	---	---
Bureau of reclamation loan program account	3	---	---
California Bay-Delta ecosystem restoration	12	---	---
Lower Colorado River Basin development fund	169	5	5
Upper Colorado River Basin fund	56	10	10
Working capital fund	54	17	18
Policy and Administration	4	---	---
Central Valley Project Restoration fund	22	---	---
Colorado River dam fund, Boulder Canyon project	7	1	1
Central Utah Project Completion Account	2	---	---
Utah reclamation mitigation and conservation account	10	2	---
Resource management	69	69	69
Multi-national species conservation fund	2	2	2
Federal aid in wildlife restoration	60	43	34
National wildlife refuge fund	6	6	6
Cooperative endangered species conservation fund	1	1	1
Wildlife conservation and appreciation fund	1	1	1
Recreational fee demonstration program	2	2	2
Miscellaneous permanent appropriations	3	4	4
Operation of the national park system	18	---	---
Historic preservation fund	2	2	2
Other permanent appropriations	50	50	50
Recreation fee permanent appropriations	126	126	126

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Indian land and water claim settlements and miscellaneous paymen	8	---	---
Operation and maintenance of quarters	2	2	2
Miscellaneous permanent appropriations	69	77	82
Management of Federal lands for subsistence uses	---	7	---
Assistance to territories	7	7	7
Office of the Special Trustee for American Indians	21	---	---
Tribal special fund	---	---	46
Miscellaneous permanent appropriations	306	319	---
National Indian Gaming Commission:Salaries and expenses	5	---	---
National Indian Gaming Commission, gaming activity fees	---	3	2
Department of Justice			
General Administration:Salaries and expenses	12	16	20
Counterterrorism fund	27	10	10
Telecommunications carrier compliance fund	61	---	---
Office of the Inspector General	---	2	---
Administrative review and appeals	3	3	3
Salaries and expenses, General Legal Activities	6	1	1
Fees and expenses of witnesses	19	14	14
Salaries and expenses, Antitrust Division	1	1	1
Salaries and expenses, United States Attorneys	17	9	9
Federal prisoner detention	24	---	---
Assets forfeiture fund	170	149	149
United States trustee system fund	9	---	---
Drug Enforcement Administration:Salaries and expenses	9	28	28
Diversion control fee account	72	72	72
Immigration and Naturalization Service:Salaries and expenses	24	10	10
Immigration emergency fund	10	10	10
Immigration support	508	508	508
Federal Prison System:Salaries and expenses	110	---	---
Weed and seed program fund	4	---	---
Justice assistance	32	---	---
Public safety officers' benefits	6	2	1
State and local law enforcement assistance	17	---	---
Juvenile justice programs	48	---	---
Crime victims fund	33	---	---
Violent crime reduction programs, State and local law enforcemen	690	---	---
Community oriented policing services	165	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Department of Labor			
Welfare to work jobs	248	100	100
Payments to the unemployment trust fund	5	5	5
Pension and welfare benefit administration:Salaries and expenses	3	---	---
Employment Standards Administration:Special benefits	1,063	1,167	1,133
Panama Canal Commission compensation fund	78	82	82
Bureau of Labor Statistics:Salaries and expenses	4	---	---
Departmental Management:Salaries and expenses	1	---	---
Department of State			
Diplomatic and consular programs	108	125	68
Capital investment fund	5	---	---
International information programs	7	---	---
USIA buying power maintenance	26	26	---
Technology fund	1	---	---
Emergencies in the diplomatic and consular service	4	5	8
Buying power maintenance	12	12	31
Contributions for international peacekeeping activities	46	46	46
International conferences and contingencies	1	---	---
Contributions to international organizations	54	54	54
Arrearage payments	---	475	921
United States emergency refugee and migration assistance fund	79	69	59
Educational and cultural exchange programs	30	---	---
International narcotics control and law enforcement	1	1	1
Migration and refugee assistance	1	1	1
Fishermen's protective fund	1	1	1
International Center, Washington, D.C.	2	2	2
International litigation fund	3	---	---
Department of the Treasury			
Departmental Offices:Salaries and expenses	16	16	16
Department-wide systems and Capital Investments Programs	2	2	2
Counterterrorism Fund	8	---	---
Community development financial institutions fund program account	36	3	---
Treasury franchise fund	15	19	23
Presidential election campaign fund	131	168	---
Department of the Treasury forfeiture fund	166	176	45

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Violent crime reduction program	32	18	22
Federal Law Enforcement Training Center:Salaries and expenses	9	3	---
Financial Management Service:Salaries and expenses	11	---	---
Bureau of Alcohol, Tobacco and Firearms:Salaries and expenses	10	10	10
United States Customs Service:Salaries and expenses	853	783	783
Operation and maintenance, air and marine interdiction programs	20	1	---
Refunds, transfers, and expenses of operation, Puerto Rico	1	-3	-7
Customs services at small airports	2	1	1
Administering the public debt	8	---	---
Processing, assistance, and management	12	---	---
Tax law enforcement	1	---	---
United States Secret Service:Salaries and expenses	3	---	---
Social Security Administration			
Payments to social security trust funds	16	16	15
Department of Education			
Impact aid	73	65	15
Chicago litigation settlement	5	---	---
Higher education	5	5	5
Federal direct student loan program, program account	4	4	4
Federal family education loan insurance fund	47	---	---
Department of Energy			
Defense environmental restoration and waste management	313	---	---
Defense environmental management privatization	---	168	---
Energy information administration	5	---	---
Naval petroleum and oil shale reserves	39	25	---
SPR petroleum account	33	33	38
Payments to States under Federal Power Act	3	3	3
Operation and maintenance, Southeastern Power Administration	8	6	---
Operation and maintenance, Alaska Power Administration	8	---	---
Construction, rehabilitation, operation and maintenance, Western	29	1	1
Office of the Inspector General	1	---	---
Environmental Protection Agency			
State and Tribal Assistance Grants	1,160	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Environmental Programs and Management	134	---	---
Office of the Inspector General	2	---	---
Department of Transportation			
Office of the Secretary:Salaries and expenses	1	---	---
Minority business outreach	1	---	---
Transportation planning, research, and development	1	---	---
Transportation administrative service center	7	7	7
Environmental compliance and restoration	3	3	1
National Civil Aviation Review Commission	1	---	---
Administrative services franchise fund	1	---	---
State infrastructure banks	3	---	---
Safety and operations	7	---	---
Railroad rehabilitation and improvement program account	1	1	1
Miscellaneous expired accounts	4	---	---
Saint Lawrence Seaway Development Corporation	13	13	13
Pipeline safety	2	---	---
Emergency preparedness grants	5	5	5
Surface Transportation Board:Salaries and expenses	1	1	---
Ready reserve force	21	---	---
Maritime security program	8	---	---
General Services Administration			
Real property relocation	11	---	---
Department of Housing and Urban Development			
Public housing operating fund	41	---	---
Indian housing loan guarantee fund program account	4	---	---
FHA-General and special risk program account	443	338	38
Manufactured home inspection and monitoring	8	6	4
Fair housing activities	22	---	---
Office of Inspector General	---	7	---
National Aeronautics and Space Administration			
Human space flight	271	274	283

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Office of Personnel Management			
Office of Personnel Management:Salaries and expenses	-3	---	---
Small Business Administration			
Small Business Administration:Salaries and expenses	17	---	---
Disaster loans program account	81	---	---
Business loan program account	72	17	9
Department of Veterans Affairs			
Readjustment benefits	165	3	3
Compensation	274	450	---
Grants for the construction of State veterans cemeteries	4	---	---
Executive Office of the President			
Armstrong resolution account	3	---	---
Unanticipated needs for natural disasters	16	6	16
Federal Drug Control Programs			
Special forfeiture fund	25	1	1
International Assistance Programs			
Nonproliferation and Disarmament Fund	2	---	---
Non-proliferation, anti-terrorism, demining, and related program	27	1	1
Assistance for relocation of facilities in Israel	2	---	---
Debt restructuring	49	---	---
Micro and small enterprise development program account	2	---	---
Operating expenses of the Agency for International Development	20	20	17
Operating expenses of AID, Office of Inspector General	7	4	3
Assistance for Eastern Europe and the Baltic States	134	---	---
Development fund for Africa	58	---	---
Sustainable development assistance program	127	---	---
International disaster assistance	8	---	---
Sub-Saharan Africa disaster assistance	3	3	3
Assistance for the new independent States of the Former Soviet U	219	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Child survival and disease programs	58	---	---
Property management fund	3	4	3
Overseas private investment corporation program account	7	56	58
Trade and Development Agency	17	---	---
Peace Corps	7	4	---
Inter-American Foundation	25	25	25
Special defense acquisition fund	110	110	110
Other Defense Civil Programs			
Salaries and expenses	1	---	---
Wildlife conservation	3	3	3
Forest products program	5	5	5
Corps of Engineers			
General investigations	43	43	43
Operation and maintenance, general	105	105	105
General expenses	13	11	7
Flood control and coastal emergencies	1,103	1,031	913
Regulatory program	4	4	4
Permanent appropriations	27	15	17
Appalachian Regional Commission			
Appalachian regional commission	59	---	---
Defense Nuclear Facilities Safety Board			
Salaries and expenses	3	2	1
Export-Import Bank of the United States			
Export Import Bank loans program account	342	306	296
Federal Communications Commission			
Salaries and expenses	6	---	---
Universal service fund	1,020	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Federal Emergency Management Agency			
Salaries and expenses	3	---	---
Emergency management planning and assistance	26	---	---
Disaster assistance direct loan program account	6	---	---
Federal Mediation and Conciliation Service			
Salaries and expenses	1	---	---
Federal Trade Commission			
Salaries and expenses	2	2	2
International Trade Commission			
Salaries and expenses	1	---	---
National Archives and Records Administration			
Operating expenses	13	13	13
National Endowment for the Arts			
National endowment for the arts: Grants and administration	5	3	3
National Endowment for the Humanities			
National endowment for the humanities: Grants and administration	3	1	---
National Transportation Safety Board			
Salaries and expenses	3	---	---
Emergency fund	1	2	2
Nuclear Regulatory Commission			
Salaries and expenses	29	---	---
Office of Inspector General	1	---	---

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Securities and Exchange Commission			
Salaries and expenses	35	35	35
Smithsonian Institution			
Salaries and expenses	7	12	12
Repair, restoration and alteration of facilities	17	---	---
Construction	37	---	---
Salaries and expenses, National Gallery of Art	1	---	---
State Justice Institute			
State Justice Institute: Salaries and expenses	3	1	---
United States Holocaust Memorial Council			
Holocaust Memorial Council	3	1	1
Intelligence Community Management Account			
Intelligence community management account	4	4	4
Institute of Museum and Library Services			
Office of Museum Services: Grants and administration	1	1	1
Office of Libraries: Grants and administration	6	6	6
Corporation for National and Community Service			
National and community service programs, operating expenses	155	100	100
Morris K. Udall Scholarship and Excellence in National Environme			
Environmental dispute resolution fund	---	2	---
Other Commissions and Boards			
Other commissions and boards	1	1	1

TABLE 5

FEDERAL FUND UNOBLIGATED BALANCES, BY PROGRAM

(In millions of dollars)

Program	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Broadcasting Board of Governors			
International broadcasting operations	6	---	---
Broadcasting to Cuba	2	---	---
Buying Power Maintenance	---	---	7
OTHER MISCELLANEOUS PROGRAMS Subtotal.....	28,654	16,545	10,392
TOTAL, OTHER PROGRAMS.....	<u>49,510</u>	<u>29,362</u>	<u>21,571</u>
TOTAL, FEDERAL FUND UNOBLIGATED BALANCES.....	<u>244,194</u>	<u>240,327</u>	<u>239,751</u>

TABLE 6

FEDERAL FUND UNAVAILABLE COLLECTIONS, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Legislative Branch	3	2	2
Department of Agriculture	893	548	877
Department of Commerce	398	406	451
Department of Defense--Military	73	74	75
Department of Energy	8,731	10,084	11,427
Department of Housing and Urban Development	1,619	6,478	7,524
Department of the Interior	17,838	19,422	18,823
Department of Justice	742	661	672
Department of State	2	2	2
Department of Transportation	18	16	16
Department of the Treasury	90	92	280
Department of Veterans Affairs	916	1,064	795
Corps of Engineers	7	7	1,904
Other Defense Civil Programs	5	5	5
Environmental Protection Agency	42	42	62
Federal Emergency Management Agency	---	---	20
General Services Administration	155	319	324
International Assistance Programs	2,579	2,698	2,902
Other Independent Agencies	<u>741</u>	<u>1,077</u>	<u>1,449</u>
TOTAL.....	34,852	42,997	47,610

TRUST FUNDS

TABLE 7

TRUST FUND OBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Legislative Branch	6	6	6
Judicial Branch	---	1	1
Department of Agriculture	52	101	129
Department of Defense--Military	608	677	676
Department of Energy	18	18	18
Department of Health and Human Services	1,064	1,343	1,192
Department of the Interior	297	299	342
Department of Justice	-81	-82	-73
Department of Labor	22	62	101
Department of State	5	7	5
Department of Transportation	40,943	44,023	46,224
Department of the Treasury	242	248	252
Department of Veterans Affairs	1,579	1,661	1,714
Corps of Engineers	154	131	52
Other Defense Civil Programs	2,724	2,825	2,884
Environmental Protection Agency	1,895	2,393	2,463
International Assistance Programs	20,707	18,796	16,126
National Science Foundation	22	22	22
Office of Personnel Management	4,820	4,865	5,088
Social Security Administration	37,170	35,926	36,163
Other Independent Agencies	386	376	377
TOTAL.....	112,633	113,698	113,762

TABLE 8

TRUST FUND OBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Foreign national employees separation pay	281	281	281
Federal supplementary medical insurance trust fund	494	545	511
Federal hospital insurance trust fund	352	669	547
Sport fish restoration	265	273	324
Federal old-age and survivors insurance trust fund	30,353	30,604	30,604
Federal disability insurance trust fund	6,817	5,322	5,559
Hazardous substance superfund	1,817	2,309	2,377
Grants-in-aid for airports (Airport and airway trust fund)	2,502	2,782	2,632
Facilities and equipment (Airport and airway trust fund)	1,644	1,821	2,003
Research, engineering and development (Airport and airway trust fund)	184	138	109
Federal-aid highways	32,276	35,905	38,712
Discretionary grants (Highway trust fund, Mass transit account)	3,713	2,767	2,134
Civil service retirement and disability fund	3,712	3,837	4,008
National Service Life Insurance fund	1,343	1,405	1,444
Foreign military sales trust fund	20,696	18,786	16,116
Military retirement fund	2,698	2,792	2,890
Rail Industry Pension Fund	275	278	279
Other	1,374	1,349	1,348
NON-REVOLVING TRUST FUNDS Subtotal.....	110,796	111,863	111,878
Surcharge collections, sales of commissary stores, defense	282	282	279
Assessment funds	240	246	252
Employees and retired employees health benefits funds	1,688	1,702	1,752
Veterans special life insurance fund	210	231	244
Other (1)	-583	-626	-643
REVOLVING TRUST FUNDS Subtotal.....	1,837	1,835	1,884
TOTAL, TRUST FUND OBLIGATED BALANCES.....	112,633	113,698	113,762

(1) Negative amounts reflect accounts receivable and unfilled customer orders in excess of accounts payable and undelivered orders.

TABLE 9

TRUST FUND UNOBLIGATED BALANCES, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Legislative Branch	82	93	104
Judicial Branch	401	440	485
Department of Agriculture	376	325	295
Department of Commerce	11	---	---
Department of Defense--Military	147	140	124
Department of Energy	1	1	1
Department of Health and Human Services	27	27	27
Department of the Interior	2,293	2,227	445
Department of Justice	211	225	243
Department of Labor	751	652	643
Department of State	95	95	92
Department of Transportation	18,859	21,005	23,208
Department of the Treasury	74	80	88
Department of Veterans Affairs	12,324	12,073	11,778
Corps of Engineers	540	547	571
Other Defense Civil Programs	122	118	158
Environmental Protection Agency	1,171	760	762
Federal Emergency Management Agency	2	2	2
International Assistance Programs	4	1	1
National Aeronautics and Space Administration	18	18	18
National Science Foundation	10	10	10
Office of Personnel Management	24,239	25,413	26,702
Other Independent Agencies	<u>1,627</u>	<u>1,666</u>	<u>1,723</u>
TOTAL.....	63,385	65,918	67,480

TABLE 10

TRUST FUND UNOBLIGATED BALANCES, BY MAJOR FUNDS

(In millions of dollars)

Description	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Judicial survivors' annuities fund	292	314	337
Forest service trust funds	286	251	220
Tribal trust fund	---	---	355
Miscellaneous trust funds	2,079	2,077	---
Unemployment trust fund	696	592	578
Hazardous substance superfund	1,153	742	742
Grants-in-aid for airports (Airport and airway trust fund)	88	460	460
Facilities and equipment (Airport and airway trust fund)	353	342	473
Federal-aid highways	16,832	19,567	22,168
Discretionary grants (Highway trust fund, Mass transit account)	1,415	511	---
National Service Life Insurance fund	10,675	10,474	10,211
Coastal wetlands restoration trust fund	134	141	165
Inland waterways trust fund	290	290	290
Rail Industry Pension Fund	945	945	945
Gifts and contributions	389	417	459
Other	<u>1,803</u>	<u>1,637</u>	<u>1,591</u>
NON-REVOLVING TRUST FUNDS Subtotal.....	37,430	38,760	38,994
Commissary funds, Federal prisons (trust revolving fund)	190	217	243
Employees life insurance fund	19,682	21,124	22,589
Employees and retired employees health benefits funds	4,548	4,289	4,113
Veterans special life insurance fund	1,420	1,408	1,410
Other	<u>115</u>	<u>120</u>	<u>131</u>
REVOLVING TRUST FUNDS Subtotal.....	25,955	27,158	28,486
TOTAL, TRUST FUND UNOBLIGATED BALANCES.....	<u>63,385</u>	<u>65,918</u>	<u>67,480</u>

TABLE 11

TRUST FUND UNAVAILABLE COLLECTIONS, BY AGENCY

(In millions of dollars)

Department or other unit	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Judicial Branch	5	5	5
Department of Agriculture	3	12	17
Department of Defense--Military	833	838	843
Department of Health and Human Services	158,093	163,965	169,769
Department of the Interior	---	65	---
Department of Labor	70,239	77,470	83,853
Department of State	9,640	10,221	10,825
Department of Transportation	-11,533	-4,622	-6,280
Department of Veterans Affairs	67	67	67
Corps of Engineers	1,674	2,324	550
Other Defense Civil Programs	143,996	150,075	157,114
Environmental Protection Agency	3,333	3,010	4,508
International Assistance Programs	-14,651	-12,739	-10,069
Office of Personnel Management	446,962	477,085	506,540
Social Security Administration	693,119	816,307	947,362
Other Independent Agencies	<u>15,828</u>	<u>19,544</u>	<u>20,198</u>
TOTAL.....	1,517,608	1,703,627	1,885,302

**BRIDGES FROM AUTHORIZATION
TO CASH BALANCES**

From Balances of Budget Authority to Cash Balances

The following tables provide bridges from the balances of budget authority in expenditure¹ accounts to the associated cash balances in both expenditure and receipt² accounts.

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 account in the *Appendix* to the budget. Balances of budget authority 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. However, 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 cash.

In addition, there are cash balances in special and trust fund receipt accounts that are “earmarked” by law for one or more programs (for example, the cash balances in the social security trust fund receipt accounts). Cash balances of unappropriated receipts or receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations, are shown in the “Unavailable Collections” (N) schedules in the *Appendix* to the budget. These schedules are placed as close as possible to the P&F schedules of the expenditure accounts for which the collections have been earmarked. A “Status of Funds” (J) schedule covering all the cash balances is shown in the *Appendix* when the cash balances are large. In the case of programs with unfunded contract authority, the “N” schedules do not represent cash balances. Therefore, an adjustment must be made to arrive at cash balances.

¹ The Federal Government spends money out of “expenditure accounts, also known as appropriation or fund accounts.

² 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.

TABLE 12

FEDERAL FUND BRIDGE FROM AUTHORIZATION BASIS TO CASH

(In millions of dollars)

Description	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Federal fund unexpended total:			
Balances available on an authorization basis..	759,708	780,323	787,008
Unfunded contract authority:			
Working capital fund, Army	1,361	1,361	1,361
Working capital fund, Navy	3,926	3,926	3,926
Working capital fund, Air Force	1,842	1,842	1,842
Working capital fund, Defense wide	4,981	4,981	4,981
Annual contributions for assisted housing	46,226	37,783	19,652
Other assisted housing programs	12,282	11,512	10,748
Other	130	111	111
Sub-total, contract authority.....	70,748	61,516	42,621
Non-contract authority balances:			
Available on an authorization basis.....	688,960	718,807	744,387
Unavailable collections:			
Funds for strengthening markets, income, and su	372	---	227
Forest Service permanent appropriations	340	351	444
Salaries and expenses	397	404	448
Environmental improvement and restoration fund	---	862	---
Abandoned mine reclamation fund	1,351	1,473	1,539
Reclamation fund	1,849	2,033	2,223
Land and water conservation fund	11,792	12,363	12,363
Historic preservation fund	2,316	2,086	2,005
Crime victims fund	324	375	375
Nuclear waste disposal fund	7,237	8,201	9,121
Uranium enrichment decontamination and decommis	1,194	1,619	2,078
Elk Hills school lands fund	298	262	226
Federal buildings fund	51	208	204
FHA-mutual mortgage insurance program account	1,264	---	---
Guarantees of mortgage-backed securities loan g	355	6,478	7,205
Veterans housing benefit program fund program a	862	997	715
Overseas Private Investment Corporation noncred	2,579	2,698	2,902
Federal supplemental District of Columbia Pensi	356	656	972
Salaries and expenses	344	368	422
Other	1,571	1,563	4,141
Sub-total, unavailable collections.....	<u>34,852</u>	<u>42,997</u>	<u>47,610</u>
Balances on a cash basis.....	723,812	761,804	791,997

TABLE 13

TRUST FUND BRIDGE FROM BALANCES OF BUDGET AUTHORITY TO CASH BALANCES

(In millions of dollars)

Description	Balances, end of year		
	1998 actual	1999 estimate	2000 estimate
Trust fund balances of budget authority.....	176,018	179,616	181,242
Unfunded contract authority:			
Airport and airway trust fund.....	2,078	2,800	2,650
Foreign military sales trust fund.....	14,652	12,742	10,072
Highway trust funds.....	51,273	54,187	58,086
Other trust funds	25	95	95
Sub-total, contract authority.....	68,028	69,824	70,903
Cash balance in expenditure accounts.....	107,990	109,792	110,339
Unavailable collections:			
Airport and airway trust fund.....	4,349	6,764	8,184
Aquatic resources trust funds.....	1,181	1,316	1,362
Education benefits fund.....	779	814	882
Federal disability insurance trust fund.....	70,159	86,688	104,482
Federal employee retirement funds.....	456,520	487,234	517,293
Federal hospital insurance trust fund.....	116,434	116,938	123,400
Federal old-age and survivors insurance.....	622,960	729,619	842,880
Federal supplementary medical insurance.....	40,395	45,654	44,880
Foreign military sales trust fund.....	-14,652	-12,742	-10,072
Harbor maintenance trust fund.....	1,246	1,847	---
Hazardous substance superfund.....	2,154	1,626	2,938
Highway trust funds.....	-17,529	-13,080	-16,399
Leaking underground storage tank trust fund....	1,179	1,384	1,570
Military retirement funds.....	143,386	149,396	156,404
Oil spill liability trust funds.....	894	855	1,123
Railroad retirement trust funds.....	15,759	16,585	17,489
Unemployment trust funds.....	70,220	77,470	83,853
Vaccine improvement program trust fund.....	1,264	1,373	1,489
Voluntary separation incentive fund.....	787	787	787
Other trust funds	123	3,099	2,757
Sub-total, unavailable collections.....	<u>1,517,608</u>	<u>1,703,627</u>	<u>1,885,302</u>
Adjustment (see page 51 for explanation)....	43,370	45,267	45,989
Total Trust Fund cash balances.....	1,668,968	1,858,686	2,041,630

TABLE 14

CREDIT REFORM - FINANCING ACCOUNTS WITH UNOBLIGATED BALANCES

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

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

TABLE 14

CREDIT REFORM - FINANCING ACCOUNTS

Description	Unobligated balances, end of year					
	(In millions of dollars)			(By percent)		
	1998	1999	2000	1998	1999	2000
DIRECT LOAN UNOBLIGATED BALANCES:						
Agricultural credit insurance fund direct loan financing ac	208	---	---	0.7	---	---
Rural housing insurance fund direct loan financing account	58	---	---	0.2	---	---
FHA-Mutual mortgage insurance direct loan financing account	3	68	90	*	0.2	0.3
Business direct loan financing account	271	---	---	0.9	---	---
Disaster direct loan financing account	3,956	2,961	2,162	14.1	10.9	8.0
Debt reduction, financing account	109	---	---	0.3	---	---
Export-Import Bank direct loan financing account	586	---	---	2.0	---	---
Spectrum auction direct loan financing account	57	---	1	0.2	---	*
Other	79	9	9	0.2	*	*
DIRECT LOAN UNOBLIGATED BALANCES Subtotal.....	5,327	3,038	2,262	19.0	11.2	8.4
LOAN GUARANTEE UNOBLIGATED BALANCES:						
Agricultural credit insurance fund guaranteed loan financin	132	88	11	0.4	0.3	*
Commodity credit corporation export guarantee financing acc	1,548	1,688	1,815	5.5	6.2	6.7
Rural housing insurance fund guaranteed loan financing acco	80	211	221	0.2	0.7	0.8
Rural business and industry guaranteed loans financing acco	54	103	120	0.1	0.3	0.4
Health education assistance loans financing account	259	268	274	0.9	0.9	1.0
Federal family education loan program, financing account	8,657	8,371	7,755	30.9	30.9	28.8
Maritime guaranteed loan (Title XI) financing account	246	242	273	0.8	0.8	1.0
Community development loan guarantees financing account	7	25	50	*	0.0	0.1
FHA-General and special risk guaranteed loan financing acco	1,095	1,353	1,569	3.9	4.9	5.8
FHA-Mutual mortgage insurance guaranteed loan financing acc	541	701	793	1.9	2.5	2.9
Guarantees of mortgage-backed securities financing account	415	436	394	1.4	1.6	1.4
Business guaranteed loan financing account	1,367	1,464	1,439	4.8	5.4	5.3
Veterans Housing Benefit Program Fund Guaranteed Loan Finan	3,480	3,232	3,052	12.4	11.9	11.3
Loan guarantees to Israel financing account	515	546	577	1.8	2.0	2.1
Urban and environmental credit guaranteed loan financing ac	49	65	74	0.1	0.2	0.2
Overseas private investment corporation guaranteed loan fin	275	335	413	0.9	1.2	1.5
Export-Import Bank guaranteed loan financing account	3,872	4,827	5,718	13.8	17.8	21.2
Other	69	77	95	0.2	0.2	0.3
LOAN GUARANTEE UNOBLIGATED BALANCES Subtotal.....	22,661	24,032	24,643	80.9	88.7	91.5
TOTAL, DIRECT LOAN AND LOAN GUARANTEE BALANCES.....	27,988	27,070	26,905	100.0	100.0	100.0