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BUDGET ISSUES

Inventory of Accounts With Spending Authority and Permanent Appropriations, 1996





United States
General Accounting Office
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Accounting and Information
Management Division

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The Honorable Pete V. Domenici
Chairman
The Honorable J. James Exon
Ranking Member
Committee on the Budget
United States Senate

In response to your request that we update our 1987 inventory of accounts with spending authority and permanent appropriations¹ (commonly referred to as “backdoor authority”), this report provides specific information on such accounts and analyzes the changes in the number and dollar amounts of accounts with backdoor authority. It also provides the information you requested on each reported account’s status under the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), as amended²—that is, whether it is subject to or exempt from sequestration or subject to any special rules or limitations. This report also satisfies our legislative mandate to study the provisions of law which provide the federal government with backdoor authority.

The Congressional Budget Act of 1974, as amended, defines spending authority as authority provided in laws other than appropriation acts to obligate the U. S. government to make payments. More specifically, it includes contract authority, authority to borrow, authority to forgo the collection of proprietary offsetting receipts (the use of monetary credits or bartering),³ and authority to make any other payments for which the budget authority is not provided in advance by appropriation acts. The latter includes, but is not limited to, authority to make payments from offsetting collections from nonfederal sources credited to appropriation or fund accounts.

¹Budget Issues: Inventory of Accounts With Spending Authority and Permanent Appropriations, 1987 (GAO/AFMD-87-44A, July 17, 1987).

²This act is also referred to as Gramm-Rudman-Hollings (GRH). It was amended by the Budget Enforcement Act of 1990 and the Omnibus Budget Reconciliation Act of 1993.

³Monetary credits or bartering are used by agencies having the authority to make purchases by giving the seller credits or something other than money instead of issuing a check. The holder of the credits may apply them later to reduce an amount owed the government in other, sometimes unrelated, transactions. An agency’s acceptance of credits or something other than money as payment results in the agency’s forgoing the collection of offsetting receipts or collections in an amount equal to the credit.

A permanent appropriation is an appropriation that is available as the result of previously enacted legislation, remains so until repealed, and does not require current appropriations action by the Congress.

Results in Brief

The use of backdoor authority continues to be widespread and both it and the number of accounts have increased since 1987.⁴ Of the 173 departments and agencies in the President's fiscal year 1996 budget, 82 used or had authority to use spending authority or permanent appropriations to finance all or part of their programs and activities. This number increased from 65 departments and agencies in 1987. The number of accounts with backdoor authority increased by 35 percent since 1987. The amounts of backdoor authority used increased nearly 10 percent (adjusted for inflation), from \$1,060 billion in fiscal year 1985 to \$1,165 billion in fiscal year 1994. This represented a small increase in the share of the federal budget—from 58.2 percent to 59.5 percent over the 9-year period. In fiscal year 1994, \$983 billion in permanent appropriations, \$42 billion in contract authority, and \$16 billion in authority to borrow were used to finance programs and activities. In addition, \$124 billion of offsetting collections from the public was credited to appropriation or fund accounts. The use of backdoor authority was concentrated in certain departments and agencies, budget functions, and types of fund accounts.

Five hundred and fifty-eight accounts in the President's fiscal year 1996 budget used or have been provided with backdoor authority.⁵ This represents an increase of 35 percent from the 413 accounts in 1987. This increase is primarily a function of an 85-percent increase (from 143 to 265) in accounts having authority to use permanent appropriations. Sixty-one percent of spending through permanent appropriations is by nonrevolving trust funds.

Of the 558 budget accounts with backdoor authority, 113 accounts use or have authority to use more than one type of backdoor authority. For example, 43 have both contract authority and the authority to use

⁴In this report, "use" refers to the amount of contract and borrowing authority obligated, the amount of budget authority utilized under a permanent appropriation, or the amount of offsetting collections from nonfederal sources credited to an appropriation or fund account. For monetary credits or bartering, no amounts are reported since such authority is not recorded in the budget.

⁵As noted in our report, *Budget Account Structure: A Descriptive Overview* (GAO/AIMD-95-179, September 18, 1995), there are approximately 1,300 accounts in the President's Budget for fiscal year 1996. This number does not include a certain number of accounts that have no current activity. For this study, we compared accounts contained in the President's fiscal year 1987 budget that reports fiscal year 1985 actual dollar amounts and accounts in the President's fiscal year 1996 budget that reports fiscal year 1994 actual dollar amounts.

offsetting collections from nonfederal sources as a means of financing. Twenty-nine others used permanent appropriations and may also use offsetting collections from nonfederal sources as a means of financing.

Use of specific types of backdoor authority was concentrated in some departments. The Social Security Administration used the largest amount of permanent appropriations, with 33 percent of the total permanent appropriations used in fiscal year 1994. The Department of the Treasury followed closely with 32 percent of total permanent appropriations. The Department of Transportation used 65 percent of total contract authority in that year. The Department of Agriculture used 73 percent of total authority to borrow in fiscal year 1994. The group of Other Independent Agencies collected 70 percent of total offsetting collections from the public in fiscal year 1994. Of these collections from the public, the Postal Service alone accounted for 56 percent of the total.

Use of specific types of backdoor authority was also concentrated in certain budget functions. Budget function 650 (Social Security) used \$326.8 billion (33 percent) of the total permanent appropriations in fiscal year 1994. The Transportation budget function (400) used \$27 billion (65 percent) of the total contract authority in that year. The Agriculture budget function (350) used \$11.8 billion (73 percent) of the total authority to borrow. The Commerce and Housing Credit budget function (370) collected \$81.6 billion (66 percent) of the total offsetting collections from the public in that year.⁶

In addition, use of backdoor authority is largely concentrated in specific types of accounts. As mentioned, nonrevolving trust fund accounts used 61 percent of total permanent appropriations in fiscal year 1994. Nonrevolving trust fund accounts also used 96 percent of the total contract authority in that year. Public enterprise fund accounts used 99 percent of the total authority to borrow and also collected 83 percent of the total offsetting collections from the public in that year.

While there is potential for future increased spending by the newly identified accounts, recent increases in backdoor spending occurred in accounts that existed at the time of our last report. For example, although 79 of the 145 additional accounts with backdoor authority have permanent appropriations that were enacted since our last report, that is not where

⁶For a view on the distribution of total spending by agency and budget function, see Budget Function Classification: Agency Spending and Personnel Levels for Fiscal Years 1994 and 1995 (GAO/AIMD-95-115FS, April 11, 1995) and Budget Function Classification: Relating Agency Spending and Personnel Levels to Budget Functions (GAO/AIMD/GGD-95-69FS, January 30, 1995).

the increase in spending occurred. The overall increase in backdoor authority used is the result of permanent appropriations enacted more than 30 years ago.

Background

The Balanced Budget and Emergency Deficit Control Act of 1985 amended the Congressional Budget Act of 1974 (titles I through IX of Public Law 93-344) to require us to study the provisions of law which provide the federal government with spending authority and permanent appropriations for which the budget authority is not provided in advance by an appropriation act.⁷ To fulfill this requirement, we issued two reports in July 1987, Budget Issues: Inventory of Accounts With Spending Authority and Permanent Appropriations, 1987 and a companion report, Budget Issues: The Use of Spending Authority and Permanent Appropriations Is Widespread (GAO/AFMD-87-44, July 17, 1987).⁸

The inventory report provided selected information such as account description, the legal citation providing the spending authority or permanent appropriation, the amounts of authority used, and reasons given by agency officials for having the authority. The companion report summarized and provided general observations on the data in the inventory report.

In 1987, we reported that 65 federal agencies or establishments used backdoor authority as a means of financing some of their programs or activities. We identified 413 accounts as having one or more types of spending authority or permanent appropriations. Specifically, 59 accounts had contract authority, 37 accounts had authority to borrow, 27 accounts had authority to use monetary credits or bartering, 263 accounts were authorized to make payments from offsetting collections from nonfederal sources, and 143 accounts had permanent appropriations, including entitlements not annually appropriated.

Backdoor authority is authority to obligate federal funds that is not controlled through the appropriations process. Basically, it represents mandatory spending that is provided and controlled indirectly through other forms of legislation. The Congressional Budget Act of 1974

⁷The act also requires us to update our study from time to time.

⁸The 1985 act also required us to recommend the appropriate form of financing for activities or programs financed by such provisions of law. To fulfill this requirement, we issued a report in September 1989, Budget Issues: Agency Authority to Borrow Should Be Granted More Selectively (GAO/AFMD-89-4, September 15, 1989).

attempted to limit the creation of new nonappropriated contract authority or authority to borrow. Although the act continues to limit the creation of these types of spending authority, it has not stopped the expansion. In 1987, we reported that since 1976 (the year the act became effective), at least four provisions of law interpreted by agencies as providing nonappropriated contract authority and six provisions of law interpreted by agencies as providing authority to borrow had been enacted.

In 1990, the Congress further attempted to limit backdoor authority by establishing controls over changes in direct spending⁹—spending that is generally the same as backdoor authority. The Budget Enforcement Act of 1990 (BEA) amended both the Congressional Budget Act of 1974 and the Balanced Budget and Emergency Deficit Control Act of 1985. In addition to establishing dollar limits for total annual appropriations, BEA contains a “pay-as-you-go” (PAYGO) provision requiring that legislation enacted be either deficit neutral or deficit reducing. In other words, any legislation reducing taxes or expanding direct spending programs must be offset by direct spending cuts or revenue increases. If PAYGO requirements are violated, nonexempt direct spending programs are sequestered at the end of the congressional session.

Objectives, Scope, and Methodology

Our objectives were to (1) update the data reported in our 1987 inventory, (2) identify accounts provided with backdoor authority between 1987 and 1996 and add them to the inventory, (3) identify accounts reported in 1987 that no longer had such authority in fiscal year 1996 and delete them from the inventory, (4) give the legal citations providing backdoor authority, (5) determine whether the accounts are subject to or exempt from sequestration or subject to any special rules or limitations, and (6) determine the change in accounts with backdoor authority in terms of number of accounts and dollar amounts used or collected.

We identified new accounts with backdoor authority by using Office of Management and Budget (OMB) data in the GAO Budget Database¹⁰ and by

⁹Direct spending, as defined by the Budget Enforcement Act, is spending for entitlement authority, the Food Stamp Program, and budget authority provided by law other than appropriation acts. Direct spending authority is under the control of congressional authorizing committees, as contrasted with discretionary spending, which is under the control of appropriations committees.

¹⁰The GAO Budget Database is a compilation of automated data we obtained from the OMB budget tapes used in preparing the annual budgets. For this study, we compared accounts contained in the President’s fiscal year 1987 budget (which reports fiscal year 1985 actual dollar amounts) and accounts in the President’s fiscal year 1996 budget (which reports fiscal year 1994 actual dollar amounts).

requesting agencies to identify new accounts they thought met the definition of backdoor authority we provided to them.

We asked each agency to (1) update the data reported in our 1987 inventory, (2) identify accounts that no longer have backdoor authority, and (3) identify and provide similar data on new accounts that we or the agencies identified as having backdoor authority. For certain legislative branch accounts, we researched the needed data. Budget data for fiscal years 1985 and 1994 were obtained from the GAO Budget Database. We used data contained in the 1996 President's Budget because, at the time of our analysis, the 1997 budget had not been released.

When necessary, we had numerous discussions with many agency officials in attempting to obtain accurate and complete data. If an agency did not provide the data as requested, we have indicated this.

We asked each agency to give us the legal citation of the agency's spending authority or permanent appropriations for each account identified. We reviewed each citation to ensure its accuracy. When necessary, we sought clarification from agency officials. In certain instances, the citation could not be verified and, in appendix III, we marked the citation with an asterisk. In some cases, the agency's citation did not provide the spending authority or permanent appropriations that the agency claimed. In other cases, the citation supported a different type of authority (for example, permanent appropriations instead of contract authority). For those citations which could not be verified, we will continue to work with the appropriate agency and its office of general counsel to resolve the discrepancy. Generally, the date of enactment is reported as provided by the agency unless a different date was readily apparent in our legal review. We used OMB data from the GAO Budget Database to report the account's GRH status.

We then compared and analyzed the new inventory data and the old inventory in terms of the number of accounts and dollar amounts.

Our work was conducted from July 1994 through March 1996 in accordance with generally accepted government auditing standards. This work entailed contacting over 80 departments and agencies (some of which did not ultimately have backdoor authority) and was highly dependent on agency response time and verification of their responses. Our scope and methodology are described in greater detail in appendix IV.

Use of Backdoor Authority Continues to Be Widespread

Many federal budget accounts use backdoor authority to finance their programs and activities. As shown in table 1, the number of accounts having spending authority and permanent appropriations has generally increased since 1987, with the largest increase being in accounts with permanent appropriations. While an increase is also shown in the number of accounts having authority to use offsetting collections from the public, the number of accounts having contract authority, authority to borrow, and authority to use monetary credits has not changed significantly.

As table 1 shows, the number of accounts having backdoor authority has increased. However, it is important to note that the number of accounts does not necessarily indicate how widespread the existence of backdoor authority is. This is because one provision of law providing backdoor authority may be used by any number of accounts and, alternatively, any number of provisions of law may have provided backdoor authority to one account. For example, one provision of law, 41 U.S.C. section 11a, provides contract authority to 31 Department of Defense—Military accounts. By contrast, one account—Operation and Maintenance, Army—in addition to appropriated funds, uses offsetting collections authority provided by 22 separate provisions of law.

Table 1: Accounts Having Backdoor Authority, Fiscal Years 1987 and 1996

Type of authority	Number of accounts in 1987	Number of accounts in 1996 ^a
Contract authority	59	57
Authority to borrow	37	38
Monetary credits/bartering	27	26
Permanent appropriations	143	265
Offsetting collections	263	304

Note: The number of accounts with each type of backdoor authority in this table differs from the numbers reported in Budget Account Structure: A Descriptive Overview (GAO/AIMD-95-179, September 18, 1995) for several reasons. First, unlike that report, this table includes accounts identified by agencies as having backdoor authority, even if the authority was not used. The table also separates accounts with permanent contract authority and authority to borrow from accounts with other permanent authority. Further, it includes only accounts with offsetting collections from the public, while the 1995 report includes accounts with offsetting collections from federal sources as well.

^aThis includes some accounts that had backdoor authority in 1987 but were not included in our 1987 report because agencies did not report them to us.

The real barometer of the use of backdoor authority is reflected in the change in dollar amounts. The use of backdoor authority to finance programs and activities continues to be significant in dollar terms and also

has increased since 1985. In real terms (constant dollars), overall spending through backdoor authority has increased nearly 10 percent. The use of permanent appropriations as a means of financing has increased 20.6 percent, while spending through the use of all other types of backdoor authority has decreased. Although the number of accounts using offsetting collections from nonfederal sources has increased, in real terms the use of this method of financing has decreased 4.7 percent. Table 2 compares spending through the use of backdoor authority in fiscal years 1985 and 1994.

Table 2: Backdoor Authority Used, Fiscal Years 1985 and 1994

Dollars in billions				
Type of authority	FY 1985 actual amount	FY 1985 actual amount (1994 dollars)	FY 1994 actual amount	Percent change from 1985 (1994 dollars)
Contract authority	\$34	\$46	\$42	-9.4
Authority to borrow	51	68	16	-76.4
Monetary credits/bartering	a	a	a	a
Permanent appropriations	608	815	983	20.6
Offsetting collections	97	130	124	-4.7

^aData not reported in the President's Budget.

Source: President's Budget, Fiscal Years 1987 and 1996.

Accounts Using Largest Amounts of Backdoor Authority

The following tables present the accounts using the largest amounts of backdoor authority in fiscal year 1994. As shown in table 3, the six accounts using the largest amounts of contract authority used \$41.6 billion in fiscal year 1994. This represented 99 percent of total contract authority used.

Table 3: Accounts Using Largest Amounts of Contract Authority, Fiscal Year 1994

Dollars in billions

Account name	Account number	Agency	Bureau	Actual amount used ^a
Federal-Aid Highways (Highway Trust Fund)	69-8083	Department of Transportation	Federal Highway Administration	\$20.9
Foreign Military Sales Trust Fund	11-8242	Funds Appropriated to the President	Military Sales Programs	13.0
Grants-in-Aid for Airports (Airport and Airway Trust Fund)	69-8106	Department of Transportation	Federal Aviation Administration	3.0
Defense Business Operations Fund	97-4930	Department of Defense—Military	Revolving and Management Funds	1.8
Discretionary Grants	69-8191	Department of Transportation	Federal Transit Administration	1.8
Trust Fund Share of Expenses	69-8350	Department of Transportation	Federal Transit Administration	1.2
Total				\$41.6

^aTotal does not add due to rounding.

Source: President's Budget, Fiscal Year 1996.

Table 4 shows that the six accounts using the largest amounts of authority to borrow used \$16 billion in fiscal year 1994. This was 99.8 percent of total authority to borrow used.

Table 4: Accounts Using Largest Amounts of Authority to Borrow, Fiscal Year 1994

Dollars in billions

Account name	Account number	Agency	Bureau	Actual amount used^a
Commodity Credit Corporation Fund	12-4336	Department of Agriculture	Farm Service Agency	\$11.8
Postal Service Fund	18-4020	Other Independent Agencies	Postal Service	2.7
Tennessee Valley Authority Fund	64-4110	Other Independent Agencies	Tennessee Valley Authority	1.1
Bonneville Power Administration Fund	89-4045	Department of Energy	Power Marketing Administration	0.3
Federal Buildings Fund	47-4542	General Services Administration	Real Property Activities	^b
Ocean Freight Differential	69-1751	Department of Transportation	Maritime Administration	^b
Total				\$16.0

^aTotal does not add due to rounding.

^bLess than \$100 million.

Source: President's Budget, Fiscal Year 1996.

The six accounts using the largest amount of permanent appropriations used \$827.6 billion in fiscal year 1994. This represented 84 percent of total permanent appropriations in that year.¹¹ Table 5 gives the detail.

Table 5: Accounts Using Largest Amounts of Permanent Appropriations, Fiscal Year 1994

Dollars in billions

Account name	Account number	Agency	Bureau	Actual budget authority
Other Interest on the Public Debt	20-0550	Department of the Treasury	Interest on the Public Debt	\$296.3
Federal Old-Age and Survivors Insurance Trust Fund	20-8006	Social Security Administration	Social Security Administration	282.6
Federal Hospital Insurance Trust Fund	20-8005	Department of Health and Human Services	Health Care Financing Administration	112.4
Federal Supplementary Medical Insurance Trust Fund	20-8004	Department of Health and Human Services	Health Care Financing Administration	61.2
Federal Disability Insurance Trust Fund	20-8007	Social Security Administration	Social Security Administration	38.6
Civil Service Retirement and Disability Fund	24-8135	Office of Personnel Management	Office of Personnel Management	36.5
Total				\$827.6

Source: President's Budget, Fiscal Year 1996.

¹¹Excluding Other Interest on the Public Debt, the remaining 5 accounts are part of the 11 programs comprising 90 percent of total mandatory spending in fiscal year 1993. For further discussion, see Budget Policy: Issues in Capping Mandatory Spending (GAO/AIMD-94-155, July 18, 1994).

The six accounts using the largest amount of offsetting collections from nonfederal sources collected \$94.5 billion in fiscal year 1994. This represented 76 percent of total offsetting collections from nonfederal sources collected in that year. Table 6 gives the detail.

Table 6: Accounts Using Largest Amounts of Offsetting Collections, Fiscal Year 1994

Dollars in billions				
Account name	Account number	Agency	Bureau	Actual amount collected
Postal Service Fund	18-4020	Other Independent Agencies	Postal Service	\$48.4
RTC Revolving Fund	22-4055	Other Independent Agencies	Resolution Trust Corporation	14.1
Bank Insurance Fund	51-4064	Other Independent Agencies	Federal Deposit Insurance Corporation	12.7
Commodity Credit Corporation Fund	12-4336	Department of Agriculture	Farm Service Agency	7.3
Defense Business Operations Fund	97-4930	Department of Defense—Military	Revolving and Management Funds	6.2
Tennessee Valley Authority Fund	64-4110	Other Independent Agencies	Tennessee Valley Authority	5.8
Total				\$94.5

Source: President's Budget, Fiscal Year 1996.

As the statistics in the six preceding tables show, the use of backdoor authority to finance federal programs and activities continues to be widespread. Although spending in three categories of backdoor authority has decreased when adjusted for inflation, the overall use of backdoor authority has grown in real terms over the past 9 years. Many new federal departments and agencies have been provided with spending authority and permanent appropriations in advance of appropriation acts. The appendixes to this report present detailed tables on the numbers of accounts and amounts of backdoor authority used.

Appendix I provides the amounts of spending authority and permanent appropriations used in fiscal year 1994 by agency, budget function, and type of fund account. Tables I.1 through I.3 show that specific types of

backdoor authority are concentrated in certain agencies, budget functions, and fund accounts.

Appendix II shows the spending authority and permanent appropriations that are available for use for each account in the inventory. It provides a comprehensive view of the types of backdoor authority available to each account. This appendix is arranged by agency and provides each account's 11-digit identification code.

Appendix III provides detailed information on accounts using or having authority to use spending authority or permanent appropriations. The figures in this appendix (III.1 through III.5) contain legal references, amounts of backdoor authority used in fiscal years 1985 and 1994, and other information for each account in the inventory.

Appendix IV provides a detailed description of our scope and methodology. It describes the process we used to identify accounts, the funding practices that are not included in the inventory, and how we obtained our data. A glossary of terms is included at the end of this report.

We are sending copies of this report to all Members of the Congress and copies will be made available to others upon request.

If you or your staffs have any questions, please contact me at (202) 512-9573. Major contributors to this report are listed in appendix V.



Paul L. Posner
Director, Budget Issues

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Abbreviations

BEA	Budget Enforcement Act
DOD	Department of Defense
GAO	General Accounting Office
GRH	Gramm-Rudman-Hollings
OMB	Office of Management and Budget
PAYGO	Pay-As-You-Go

Spending Authority and Permanent Appropriations by Agency, Budget Function, and Fund Type

Table I.1: Spending Authority and Permanent Appropriations Used by Agency, Fiscal Year 1994

Dollars in thousands

Agency	Contract authority	Authority to borrow	Monetary credits/ bartering ^a	Permanent appropriations	Offsetting collections, nonfederal sources
Legislative Branch	\$ 0	\$ 15,673		\$ 328,172	\$ 96,070
The Judiciary	0	0		219,102	29,247
Executive Office of the President	0	0		0	1,029
Funds Appropriated to the President	12,969,580	0		5,259	49,429
Department of Agriculture	0	11,814,311	X	6,880,940	8,184,188
Department of Commerce	0	0		-1,510	58,690
Department of Defense—Civil	0	0	X	39,077,182	12,899
Department of Defense—Military	1,814,470	0	X	163,985	9,293,164
Department of Education	0	0		62,940	62,967
Department of Energy	0	340,383	X	24,067	3,781,337
Department of Health and Human Services	0	0		175,390,994	260,577
Department of Housing and Urban Development	0	25,000		11,115	163,639
Department of the Interior	30,000	0	X	1,958,794	302,571
Department of Justice	0	0		1,191,439	232,830
Department of Labor	0	0		30,520,264	1,391,131
Department of State	0	0	X	594,263	54,170
Department of Transportation	27,030,787	50,317		76,976	58,829
Department of the Treasury	0	-376		314,715,704	2,668,694
Department of Veterans Affairs	0	0		2,223,622	1,340,681
Environmental Protection Agency	0	0		0	41,681
General Services Administration	0	52,619		15,467	286,836
National Aeronautics and Space Administration	0	0		1,574	0
Office of Personnel Management	0	0		49,018,072	5,136,957
Small Business Administration	0	0		0	14,101
Social Security Administration	0	0		326,798,659	3,222,598
Other Independent Agencies	0	3,783,281	X	33,349,702	87,066,617
Total	\$41,844,837	\$16,081,208	Not applicable	\$982,626,782	\$124,339,149

^aAn "X" in this column indicates that this agency has at least one account with monetary credits or bartering authority.

**Appendix I
 Spending Authority and Permanent
 Appropriations by Agency, Budget Function,
 and Fund Type**

Table I.2: Spending Authority and Permanent Appropriations Used by Budget Function, Fiscal Year 1994

Dollars in thousands

Budget function	Contract authority	Authority to borrow	Monetary credits/ bartering^a	Permanent appropriations	Offsetting collections, nonfederal sources
National Defense	\$1,814,470	\$ 0	X	\$12,075,506	\$9,577,625
International Affairs	12,969,580	0	X	158,512	1,465,083
General Science, Space and Technology	0	0		171	0
Energy	0	340,383	X	21,552	3,479,344
Natural Resources and Environment	30,000	0	X	1,340,247	435,296
Agriculture	0	11,814,311	X	717,257	8,178,910
Commerce and Housing Credit	0	2,732,379		18,543,209	81,571,849
Transportation	27,030,787	50,317		15,535	616,418
Community and Regional Development	0	-2,162		95,257	164,063
Education, Training, Employment, and Social Services	0	0		192,777	75,289
Health	0	0		1,156,773	4,401,357
Medicare	0	0		175,293,181	0
Income Security	0	25,000		94,714,093	5,757,108
Social Security	0	0		326,798,659	3,150
Veterans Benefits and Services	0	0		2,432,681	1,340,681
Administration of Justice	0	0		1,814,222	336,799
General Government	0	67,916		14,035,866	1,103,920
Net Interest	0	0		301,779,036	0
Multifunction	0	1,053,064	X	31,442,248	5,832,257
Total	\$41,844,837	\$16,081,208	Not applicable	\$982,626,782	\$124,339,149

^aAn "X" in this column indicates that this budget function has at least one account with monetary credits or bartering authority.

**Appendix I
 Spending Authority and Permanent
 Appropriations by Agency, Budget Function,
 and Fund Type**

Table I.3: Spending Authority and Permanent Appropriations Used by Fund Type, Fiscal Year 1994

Dollars in thousands

Fund type	Contract authority	Authority to borrow	Monetary credits/ bartering^a	Permanent appropriations	Offsetting collections, nonfederal sources
General	\$3,300	\$50,317	X	\$356,021,893	\$7,794,433
Special	30,000	0	X	4,292,109	60,518
Public enterprise	0	15,962,975	X	18,492,388	102,802,983
Intragovernmental revolving	1,811,170	67,916		0	7,074,699
Nonrevolving trust	40,000,367	0		603,820,392	509,350
Revolving trust	0	0		0	6,097,166
Total	\$41,844,837	\$16,081,208	Not applicable	\$982,626,782	\$124,339,149

^aAn "X" in this column indicates that this fund type has at least one account with monetary credits or bartering authority.

Spending Authority and Permanent Appropriations Available, by Agency

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Legislative Branch	Architect of the Capitol	Senate Restaurant Fund	00-4022-0-3-801		X			X
Legislative Branch	Architect of the Capitol	Capitol Buildings	01-0105-0-1-801					X
Legislative Branch	Architect of the Capitol	Capitol Power Plant	01-0133-0-1-801					X
Legislative Branch	Architect of the Capitol	House of Representatives Gymnasium	01-4200-0-3-801					X
Legislative Branch	Architect of the Capitol	Judiciary Office Building Development and Operations Fund	01-4518-0-4-801		X			X
Legislative Branch	Botanic Garden	Gift and Donations	09-8292-0-7-801				X	
Legislative Branch	Government Printing Office	Government Printing Office Revolving Fund	04-4505-0-4-808					X
Legislative Branch	House of Representatives	Compensation of Members and Related Administrative Expenses	00-0200-0-1-801				X	
Legislative Branch	House of Representatives	Congressional Use of Foreign Currency, House of Representatives	00-0488-0-1-801				X	
Legislative Branch	House of Representatives	House of Representatives Restaurant Fund (Revolving Fund)	00-4003-0-3-801					X

Legend: C - Contract authority
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**Appendix II
 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Legislative Branch	House of Representatives	Beauty Shops (Revolving Fund)	00-4006-0-3-801					X
Legislative Branch	House of Representatives	House Barber Shops (Revolving Fund)	00-4007-0-3-801					X
Legislative Branch	House of Representatives	Page Residence Hall and Meal Plan	00-4011-0-3-801					X
Legislative Branch	Legislative Branch Boards and Commissions	International Conference and Contingencies: House and Senate Expenses	09-0500-0-1-801				X	
Legislative Branch	Legislative Branch Boards and Commissions	Gifts and Donations, National Commission on Children	09-8270-0-7-801				X	
Legislative Branch	Legislative Branch Boards and Commissions	John C. Stennis Center for Public Service Development	09-8275-0-7-801				X	
Legislative Branch	Legislative Branch Boards and Commissions	Capitol Preservation Commission Trust Fund	09-8300-0-7-801				X	
Legislative Branch	Legislative Branch Boards and Commissions	United States Commission on Improving the Effectiveness of the United Nations	48-8338-0-7-153				X	
Legislative Branch	Library of Congress	Salaries and Expenses	03-0101-0-1-503					X

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Legislative Branch	Library of Congress	Copyright Office: Salaries and Expenses	03-0102-0-1-376					X
Legislative Branch	Library of Congress	Oliver Wendell Holmes Devise Fund	03-5075-0-2-503				X	
Legislative Branch	Library of Congress	Payments to Copyright Owners	03-5175-0-2-376				X	
Legislative Branch	Library of Congress	Foreign Service National Separation Liability Trust Fund	03-8339-0-7-602				X	
Legislative Branch	Library of Congress	Gift and Trust Fund Accounts	03-9971-0-7-503				X	
Legislative Branch	Other Legislative	Office of Technology Assessment: Contributions and Donations	09-8094-0-7-801				X	
Legislative Branch	Senate	Compensation of Members, Senate	00-0100-0-1-801				X	
Legislative Branch	Senate	Congressional Use of Foreign Currency, Senate	00-0188-0-1-801				X	
Legislative Branch	United States Tax Court	Tax Court Independent Counsel	23-5023-0-2-752				X	
Legislative Branch	United States Tax Court	Tax Court Judges Survivors Annuity Fund	23-8115-0-7-602				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Salaries and Expenses	10-0920-0-1-752				X	X
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Judiciary Filing Fees	10-5100-0-2-752				X	
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Registry Administration	10-5101-0-2-752				X	
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Judiciary Automation Fund	10-5114-0-2-752				X	
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	National Fine Center	10-5115-0-1-752				X	
The Judiciary	Federal Judicial Center	Gifts and Donations, Federal Judicial Center Foundation	10-8123-0-7-752				X	
The Judiciary	Judicial Retirement Funds	Judicial Survivors' Annuities Fund	10-8110-0-7-602				X	
The Judiciary	Judicial Retirement Funds	Judicial Officers' Retirement Fund	10-8122-0-7-602				X	
The Judiciary	Judicial Retirement Funds	U.S. Court of Federal Claims Judges' Retirement Fund	10-8124-0-7-602				X	

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 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Executive Office of the President	Executive Residence at the White House	Operating Expenses	11-0210-0-1-802					X
Executive Office of the President	Office of National Drug Control Policy	Gifts and Donations	11-8240-0-7-802				X	
Executive Office of the President	Official Residence of the Vice President	Donations for the Official Residence of the Vice President	11-8241-0-7-802				X	
Funds Appropriated to the President	African Development Foundation	Gifts and Donations, African Development Foundation	11-8239-0-7-150				X	
Funds Appropriated to the President	Agency for International Development	Operating Expenses of the Agency for International Development	11-1000-0-1-151				X	
Funds Appropriated to the President	Agency for International Development	Property Management Fund	72-4175-0-3-151					X
Funds Appropriated to the President	Agency for International Development	Advance Acquisition of Property - Revolving Fund	72-4590-0-4-151					X
Funds Appropriated to the President	Agency for International Development	Foreign Service National Separation Trust Fund	72-8342-0-7-602				X	
Funds Appropriated to the President	Agency for International Development	Miscellaneous Trust Funds	72-9971-0-7-151				X	

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Funds Appropriated to the President	Inter-American Foundation	Gifts and Contributions, Inter-American Foundation	11-8243-0-7-151				X	
Funds Appropriated to the President	International Security Assistance	Foreign Military Financing Program	11-1082-0-1-152					X
Funds Appropriated to the President	International Security Assistance	Assistance for Relocation of Facilities In Israel	11-1088-0-1-152					X
Funds Appropriated to the President	Military Sales Programs	Kuwait Civil Reconstruction Trust Fund	11-8238-0-7-155				X	
Funds Appropriated to the President	Military Sales Programs	Foreign Military Sales Trust Fund	11-8242-0-7-155	X			X	
Funds Appropriated to the President	Overseas Private Investment Corporation	Overseas Private Investment Corporation Noncredit Account	71-4184-0-3-151		X			X
Funds Appropriated to the President	Peace Corps	Peace Corps Operating Expenses	11-0100-0-1-151					X
Funds Appropriated to the President	Peace Corps	Foreign Service National Separation Liability Trust Fund	11-8345-0-7-602				X	
Funds Appropriated to the President	Peace Corps	Peace Corps Miscellaneous Trust Funds	11-9972-0-7-151				X	
Department of Agriculture	Agricultural Marketing Service	Marketing Services	12-2500-0-1-352					X

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Agriculture	Agricultural Marketing Service	Perishable Agricultural Commodities Act Fund	12-5070-0-2-352				X	
Department of Agriculture	Agricultural Marketing Service	Funds for Strengthening Markets, Income, and Supply (Section 32)	12-5209-0-2-605				X	X
Department of Agriculture	Agricultural Marketing Service	Milk Market Orders Assessment Fund	12-8412-0-8-351					X
Department of Agriculture	Agricultural Marketing Service	Miscellaneous Trust Funds	12-9972-0-7-352				X	
Department of Agriculture	Agricultural Research Service	Agricultural Research Service	12-1400-0-1-352					X
Department of Agriculture	Agricultural Research Service	Miscellaneous Contributed Funds	12-8214-0-7-352				X	
Department of Agriculture	Animal and Plant Health Inspection Service	Salaries and Expenses	12-1600-0-1-352					X
Department of Agriculture	Animal and Plant Health Inspection Service	Miscellaneous Trust Funds	12-9971-0-7-352				X	
Department of Agriculture	Cooperative State Research, Education, and Extension Service	Extension Activities	12-0502-0-1-352					X
Department of Agriculture	Departmental Administration	Working Capital Fund	12-4609-0-4-352					X
Department of Agriculture	Economic Research Service	Miscellaneous Contributed Funds	12-8227-0-7-352				X	

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**Appendix II
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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Agriculture	Farm Service Agency	Salaries and Expenses	12-0600-0-1-351					X
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Export Loans Program Account	12-1336-0-1-351				X	
Department of Agriculture	Farm Service Agency	Federal Crop Insurance Corporation Fund	12-4085-0-3-351					X
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Fund	12-4336-0-3-351	X	X	X	X	X
Department of Agriculture	Food and Consumer Service	Food Stamp Program	12-3505-0-1-605					X
Department of Agriculture	Food and Consumer Service	State Child Nutrition Programs	12-3539-0-1-605				X	
Department of Agriculture	Food and Consumer Service	The Emergency Food Assistance Program	12-3635-0-1-351				X	
Department of Agriculture	Food Safety and Inspection Service	Salaries and Expenses	12-3700-0-1-554					X
Department of Agriculture	Food Safety and Inspection Service	Expenses and Refunds, Inspection and Grading of Farm Products	12-8137-0-7-352				X	
Department of Agriculture	Foreign Agricultural Service	Foreign Agricultural Service and General Sales Manager	12-2900-0-1-352					X
Department of Agriculture	Foreign Agricultural Service	Miscellaneous Contributed Funds	12-8232-0-7-352				X	

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**Appendix II
 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Agriculture	Forest Service	Construction	12-1103-0-1-302			X	X	X
Department of Agriculture	Forest Service	Forest Research	12-1104-0-1-302			X		X
Department of Agriculture	Forest Service	State and Private Forestry	12-1105-0-1-302					X
Department of Agriculture	Forest Service	National Forest System	12-1106-0-1-302					X
Department of Agriculture	Forest Service	Forest Service Fire Protection	12-1111-0-1-302					X
Department of Agriculture	Forest Service	Emergency Forest Service Firefighting Fund	12-1114-0-1-302		X			X
Department of Agriculture	Forest Service	Working Capital Fund	12-4605-0-4-302					X
Department of Agriculture	Forest Service	Land Acquisition	12-5004-0-2-303			X		
Department of Agriculture	Forest Service	Operations and Maintenance of Quarters	12-5219-0-2-302				X	
Department of Agriculture	Forest Service	Pacific Yew Sales, Forest Service	12-5225-0-2-302				X	
Department of Agriculture	Forest Service	Cooperative Work Trust Fund	12-8028-0-7-302				X	
Department of Agriculture	Forest Service	Reforestation Trust Fund	12-8046-0-7-302				X	
Department of Agriculture	Forest Service	Forest Service Permanent Appropriations	12-9921-0-2-852				X	

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Agriculture	Forest Service	Forest Service Permanent Appropriations	12-9922-0-2-302				X	
Department of Agriculture	Grain Inspection, Packers and Stockyards Administration	Inspection and Weighing Services	12-4050-0-3-352					X
Department of Agriculture	National Agricultural Statistics Service	National Agricultural Statistics Service	12-1801-0-1-352					X
Department of Agriculture	National Agricultural Statistics Service	Miscellaneous Contributed Funds	12-8218-0-7-352				X	
Department of Agriculture	Natural Resources Conservation Service	Conservation Operations	12-1000-0-1-302					X
Department of Agriculture	Natural Resources Conservation Service	Resource Conservation and Development	12-1010-0-1-302					X
Department of Agriculture	Natural Resources Conservation Service	Watershed Planning	12-1066-0-1-301					X
Department of Agriculture	Natural Resources Conservation Service	River Basin Surveys and Investigations	12-1069-0-1-301					X
Department of Agriculture	Natural Resources Conservation Service	Watershed and Flood Prevention Operations	12-1072-0-1-301					X
Department of Agriculture	Natural Resources Conservation Service	Great Plains Conservation Program	12-2268-0-1-302					X
Department of Agriculture	Natural Resources Conservation Service	Miscellaneous Contributed Funds	12-8210-0-7-300				X	

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 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Agriculture	Office of Public Affairs	Office of Communications	12-0130-0-1-352					X
Department of Agriculture	Office of the Secretary	Gifts and Bequests	12-8203-0-7-352				X	
Department of Commerce	Bureau of the Census	Salaries and Expenses	13-0401-0-1-376					X
Department of Commerce	Economic and Statistical Analysis	Salaries and Expenses	13-1500-0-1-376					X
Department of Commerce	Economic and Statistical Analysis	Economics and Statistics Administration Revolving Fund	13-4323-0-1-376					X
Department of Commerce	Economic Development Administration	Economic Development Revolving Fund	13-4406-0-3-452					X
Department of Commerce	Export Administration	Operations and Administration	13-0300-0-1-376					X
Department of Commerce	General Administration	Gifts and Bequests	13-8501-0-7-376				X	
Department of Commerce	International Trade Administration	Operations and Administration	13-1250-0-1-376					X
Department of Commerce	International Trade Administration	Foreign Service National Separation Liability Trust Fund	13-8344-0-7-602				X	
Department of Commerce	National Institute of Standards and Technology	Working Capital Fund	13-4650-0-4-376					X
Department of Commerce	National Oceanic and Atmospheric Administration	Operations, Research, and Facilities	13-1450-0-1-306					X

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 Spending Authority and Permanent
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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Commerce	National Oceanic and Atmospheric Administration	Coastal Zone Management Fund	13-4313-0-3-306					X
Department of Commerce	National Oceanic and Atmospheric Administration	Damage Assessment and Restoration Revolving Fund	13-4316-0-3-304				X	X
Department of Commerce	National Technical Information Service	NTIS Revolving Fund	13-4295-0-3-376					X
Department of Commerce	National Telecommunications and Information Administration	Salaries and Expenses	13-0550-0-1-376					X
Department of Commerce	Patent and Trademark Office	Salaries and Expenses	13-1006-0-1-376					X
Department of Commerce	United States Travel and Tourism Administration	Salaries and Expenses	13-0700-0-1-376					X
Department of Defense--Military	Family Housing	Family Housing, Navy and Marine Corps	17-0703-0-1-051	X				X
Department of Defense--Military	Family Housing	Family Housing, Army	21-0702-0-1-051					X
Department of Defense--Military	Family Housing	Family Housing, Air Force	57-0704-0-1-051	X				X
Department of Defense--Military	Family Housing	Family Housing, Defensewide	97-0706-0-1-051					X
Department of Defense--Military	Family Housing	Homeowners Assistance Fund, Defense	97-4090-0-3-051		X			X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Military	Military Construction	Military Construction, Navy	17-1205-0-1-051	X				X
Department of Defense--Military	Military Construction	Military Construction, Army	21-2050-0-1-051					X
Department of Defense--Military	Military Construction	Military Construction, Air Force	57-3300-0-1-051	X				X
Department of Defense--Military	Military Construction	Military Construction, Air Force Reserve	57-3730-0-1-051	X				X
Department of Defense--Military	Military Construction	Military Construction, Air National Guard	57-3830-0-1-051	X				X
Department of Defense--Military	Military Construction	Base Realignment and Closure Account	97-0103-0-1-051					X
Department of Defense--Military	Military Construction	Military Construction, Defensewide	97-0500-0-1-051					X
Department of Defense--Military	Military Construction	North Atlantic Treaty Organization Infrastructure	97-0804-0-1-051					X
Department of Defense--Military	Military Personnel	Military Personnel, Marine Corps	17-1105-0-1-051	X				X
Department of Defense--Military	Military Personnel	Reserve Personnel, Marine Corps	17-1108-0-1-051	X				X
Department of Defense--Military	Military Personnel	Reserve Personnel, Navy	17-1405-0-1-051	X				X
Department of Defense--Military	Military Personnel	Military Personnel, Navy	17-1453-0-1-051	X				X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Military	Military Personnel	Military Personnel, Army	21-2010-0-1-051	X				X
Department of Defense--Military	Military Personnel	National Guard Personnel, Army	21-2060-0-1-051	X				X
Department of Defense--Military	Military Personnel	Reserve Personnel, Army	21-2070-0-1-051					X
Department of Defense--Military	Military Personnel	Military Personnel, Air Force	57-3500-0-1-051	X				X
Department of Defense--Military	Military Personnel	Reserve Personnel, Air Force	57-3700-0-1-051	X				X
Department of Defense--Military	Military Personnel	National Guard Personnel, Air Force	57-3850-0-1-051	X				X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Marine Corps	17-1106-0-1-051	X		X		X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Navy	17-1804-0-1-051	X		X		X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Navy Reserve	17-1806-0-1-051	X		X		X
Department of Defense--Military	Operation and Maintenance	Kaho'olawe Island Restoration Fund	17-5185-0-2-051				X	
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Army	21-2020-0-1-051			X		X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Army National Guard	21-2065-0-1-051			X		X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Army Reserve	21-2080-0-1-051			X		X
Department of Defense--Military	Operation and Maintenance	National Board for the Promotion of Rifle Practice, Army	21-4160-0-3-051					X
Department of Defense--Military	Operation and Maintenance	Restoration of the Rocky Mountain Arsenal	21-5098-0-2-051				X	
Department of Defense--Military	Operation and Maintenance	DOD 50th Anniversary of World War II Commemoration	21-5194-0-2-051				X	
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Air Force	57-3400-0-1-051	X				X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Air Force Reserve	57-3740-0-1-051	X				X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Air National Guard	57-3840-0-1-051	X				X
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Defense Agencies	97-0100-0-1-051					X
Department of Defense--Military	Operation and Maintenance	Defense Health Program	97-0130-0-1-051					X
Department of Defense--Military	Operation and Maintenance	Defense Cooperation	97-5187-0-2-051				X	
Department of Defense--Military	Procurement	Procurement, Marine Corps	17-1109-0-1-051	X		X		X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Military	Procurement	Aircraft Procurement, Navy	17-1506-0-1-051	X				X
Department of Defense--Military	Procurement	Weapons Procurement, Navy	17-1507-0-1-051	X				X
Department of Defense--Military	Procurement	Shipbuilding and Conversion, Navy	17-1611-0-1-051	X				X
Department of Defense--Military	Procurement	Other Procurement, Navy	17-1810-0-1-051	X		X		X
Department of Defense--Military	Procurement	Aircraft Procurement, Army	21-2031-0-1-051					X
Department of Defense--Military	Procurement	Missile Procurement, Army	21-2032-0-1-051					X
Department of Defense--Military	Procurement	Procurement of Weapons and Tracked Combat Vehicles, Army	21-2033-0-1-051					X
Department of Defense--Military	Procurement	Procurement of Ammunition, Army	21-2034-0-1-051					X
Department of Defense--Military	Procurement	Other Procurement, Army	21-2035-0-1-051			X		X
Department of Defense--Military	Procurement	Aircraft Procurement, Air Force	57-3010-0-1-051	X				X
Department of Defense--Military	Procurement	Missile Procurement, Air Force	57-3020-0-1-051	X				X
Department of Defense--Military	Procurement	Other Procurement, Air Force	57-3080-0-1-051	X				X
Department of Defense--Military	Procurement	Procurement, Defensewide	97-0300-0-1-051					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Navy	17-1319-0-1-051	X				X
Department of Defense--Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Army	21-2040-0-1-051					X
Department of Defense--Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Air Force	57-3600-0-1-051	X				X
Department of Defense--Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Defense Agencies	97-0400-0-1-051					X
Department of Defense--Military	Revolving and Management Funds	Army Conventional Ammunition Working Capital Fund	21-4528-0-4-051					X
Department of Defense--Military	Revolving and Management Funds	William Langer Jewel Bearing Plant Revolving Fund	97-4093-0-3-051					X
Department of Defense--Military	Revolving and Management Funds	National Defense Stockpile Transaction Fund	97-4555-0-3-051			X		X
Department of Defense--Military	Revolving and Management Funds	Defense Business Operations Fund	97-4930-0-4-051	X				X
Department of Defense--Military	Revolving and Management Funds	Pentagon Reservation Maintenance Revolving Fund	97-4950-0-4-051					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Military	Trust Funds	Department of the Navy Trust Funds	17-9972-0-7-051				X	
Department of Defense--Military	Trust Funds	Department of the Navy Trust Revolving Funds	17-9981-0-8-051	X				X
Department of Defense--Military	Trust Funds	National Science Center Gift Fund	21-8174-0-7-051				X	
Department of Defense--Military	Trust Funds	Department of the Army Trust Funds	21-9971-0-7-051				X	
Department of Defense--Military	Trust Funds	Department of the Air Force General Gift Fund	57-8928-0-7-051				X	
Department of Defense--Military	Trust Funds	Department of the Air Force Trust Revolving Funds	57-9982-0-8-051					X
Department of Defense--Military	Trust Funds	Surcharge Collections, Sales of Commissary Stores, Defense	97-8164-0-8-051	X				X
Department of Defense--Military	Trust Funds	Foreign National Employees Separation Pay	97-8165-0-7-051				X	
Department of Defense--Military	Trust Funds	Voluntary Separation Incentive Fund	97-8335-0-7-051				X	
Department of Defense--Civil	Corps of Engineers--Civil	Flood Control, Mississippi River and Tributaries	96-3112-0-1-301	X		X		X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Defense--Civil	Corps of Engineers--Civil	General Investigations	96-3121-0-1-301	X		X		X
Department of Defense--Civil	Corps of Engineers--Civil	Construction, General	96-3122-0-1-301	X		X		X
Department of Defense--Civil	Corps of Engineers--Civil	Operation and Maintenance, General	96-3123-0-1-300	X		X		X
Department of Defense--Civil	Corps of Engineers--Civil	Revolving Fund	96-4902-0-4-301	X				X
Department of Defense--Civil	Corps of Engineers--Civil	Rivers and Harbors Contributed Funds	96-8862-0-7-301				X	
Department of Defense--Civil	Corps of Engineers--Civil	Permanent Appropriations	96-9921-0-2-999				X	
Department of Defense--Civil	Education Benefits	Education Benefits Fund	97-8098-0-7-702				X	
Department of Defense--Civil	Forest and Wildlife Conservation, Military Reservations	Forest Products Program	21-5285-0-2-302				X	
Department of Defense--Civil	Forest and Wildlife Conservation, Military Reservations	Wildlife Conservation	97-5095-0-2-303				X	
Department of Defense--Civil	Military Retirement	Payment to Military Retirement Fund	97-0040-0-1-054				X	
Department of Defense--Civil	Military Retirement	Military Retirement Fund	97-8097-0-7-602				X	
Department of Education	Departmental Management	Office for Civil Rights	91-0700-0-1-751					X
Department of Education	Departmental Management	Program Administration	91-0800-0-1-503					X

Legend: C - Contract authority P - Permanent appropriations
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 Spending Authority and Permanent
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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Education	Departmental Management	Office of Inspector General	91-1400-0-1-751					X
Department of Education	Departmental Management	Contributions	91-8258-0-7-503				X	
Department of Education	Office of Postsecondary Education	Higher Education Facilities Loans and Insurance	91-0240-0-1-502					X
Department of Education	Office of Postsecondary Education	Federal Direct Loan Program, Program Account	91-0243-0-1-502				X	
Department of Education	Office of Postsecondary Education	College Housing Loans	91-4250-0-3-502		X			X
Department of Education	Office of Vocational and Adult Education	Vocational and Adult Education	91-0400-0-1-501				X	
Department of Energy	Atomic Energy Defense Activities	Weapons Activities	89-0240-0-1-053					X
Department of Energy	Atomic Energy Defense Activities	Other Defense Activities	89-0243-0-1-053					X
Department of Energy	Departmental Administration	Departmental Administration	89-0228-0-1-276					X
Department of Energy	Departmental Administration	Gifts and Donations, Department of Energy	89-8576-0-7-271				X	X
Department of Energy	Energy Programs	Geothermal Resources Development Fund	89-0206-0-1-271		X			X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Energy	Energy Programs	Federal Energy Regulatory Commission	89-0212-0-1-276					X
Department of Energy	Energy Programs	Energy Conservation	89-0215-0-1-999					X
Department of Energy	Energy Programs	Naval Petroleum and Oil Shale Reserves	89-0219-0-1-271					X
Department of Energy	Energy Programs	Energy Supply, R&D Activities	89-0224-0-1-271					X
Department of Energy	Energy Programs	Uranium Supply and Enrichment Activities	89-0226-0-1-271					X
Department of Energy	Energy Programs	SPR Petroleum Account	89-0233-0-1-274				X	X
Department of Energy	Energy Programs	Clean Coal Technology	89-0235-0-1-271					X
Department of Energy	Energy Programs	Isotope Production and Distribution Program Fund	89-4180-0-3-271					X
Department of Energy	Energy Programs	Payments to States Under Federal Power Act	89-5105-0-2-852				X	
Department of Energy	Energy Programs	Alternative Fuels Production	89-5180-0-2-271					X
Department of Energy	Energy Programs	Advances for Cooperative Work	89-8575-0-7-271				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Energy	Power Marketing Administration	Operation and Maintenance, Southeastern Power Administration	89-0302-0-1-271			X		X
Department of Energy	Power Marketing Administration	Operation and Maintenance, Southwestern Power Administration	89-0303-0-1-271					X
Department of Energy	Power Marketing Administration	Operation and Maintenance, Alaska Power Administration	89-0304-0-1-271			X		X
Department of Energy	Power Marketing Administration	Bonneville Power Administration Fund	89-4045-0-3-271		X	X		X
Department of Energy	Power Marketing Administration	Colorado River Basins Power Marketing Fund, Western Area Power Administration	89-4452-0-3-271			X		X
Department of Energy	Power Marketing Administration	Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration	89-5068-0-2-271			X		X
Department of Energy	Power Marketing Administration	Continuing Fund, Western Area Power Administration	89-5069-0-2-271				X	

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Energy	Power Marketing Administration	Continuing Fund, Southwestern Power Administration	89-5649-0-2-271				X	
Department of Energy	Power Marketing Administration	Continuing Fund, Southeastern Power Administration	89-5653-0-2-271				X	X
Department of Health and Human Services	Administration for Children and Families	Children and Family Services Programs	75-1536-0-1-506					X
Department of Health and Human Services	Assistant Secretary for Health	Miscellaneous Trust Funds	75-9971-0-7-551				X	
Department of Health and Human Services	Centers for Disease Control and Prevention	Disease Control, Research, and Training	75-0943-0-1-550				X	X
Department of Health and Human Services	Food and Drug Administration	Revolving Fund for Certification and Other Services	75-4309-0-3-554					X
Department of Health and Human Services	Food and Drug Administration	Salaries and Expenses	75-9911-0-1-554				X	X
Department of Health and Human Services	Health Care Financing Administration	Federal Supplementary Medical Insurance Trust Fund	20-8004-0-7-571				X	
Department of Health and Human Services	Health Care Financing Administration	Federal Hospital Insurance Trust Fund	20-8005-0-7-571				X	
Department of Health and Human Services	Health Care Financing Administration	Program Management	75-0511-0-1-550					X
Department of Health and Human Services	Health Care Financing Administration	Grants to States for Medicaid	75-0512-0-1-551				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Health and Human Services	Health Care Financing Administration	Payments to Health Care Trust Funds	75-0580-0-1-571				X	
Department of Health and Human Services	Health Care Financing Administration	Health Maintenance Organization Loan and Loan Guarantee Fund	75-4420-0-3-551		X		X	X
Department of Health and Human Services	Health Resources and Services Administration	Health Profession Graduate Student Loan Insurance Program Account	75-0340-0-1-552				X	
Department of Health and Human Services	Health Resources and Services Administration	Health Resources and Services	75-0350-0-1-550					X
Department of Health and Human Services	Health Resources and Services Administration	Medical Facilities Guarantee and Loan Fund	75-9931-0-1-550		X			X
Department of Health and Human Services	Indian Health Service	Indian Health Services	75-0390-0-1-551				X	X
Department of Health and Human Services	Indian Health Service	Indian Health Facilities	75-0391-0-1-551				X	
Department of Health and Human Services	National Institutes of Health	National Institutes of Health	75-9915-0-1-552				X	X
Department of Health and Human Services	Substance Abuse and Mental Health Services Administration	Substance and Mental Health Services	75-1362-0-1-550					X
Department of Housing and Urban Development	Community Planning and Development	Revolving Fund (Liquidating Programs)	86-4015-0-3-451					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Housing and Urban Development	Government National Mortgage Association	Management and Liquidating Functions Fund	86-4016-0-3-371		X			X
Department of Housing and Urban Development	Housing Programs	Annual Contributions for Assisted Housing	86-0164-0-1-604	X			X	
Department of Housing and Urban Development	Housing Programs	General and Special Risk Program Account	86-0200-0-1-371				X	
Department of Housing and Urban Development	Housing Programs	Rental Housing Assistance Fund	86-4041-0-3-604					X
Department of Housing and Urban Development	Housing Programs	Homeownership Assistance Fund	86-4043-0-3-376					X
Department of Housing and Urban Development	Housing Programs	Flexible Subsidy Fund	86-4044-0-3-604					X
Department of Housing and Urban Development	Housing Programs	Interstate Land Sales	86-5270-0-2-376				X	
Department of Housing and Urban Development	Housing Programs	Manufactured Home Inspection and Monitoring	86-5271-0-2-376				X	
Department of Housing and Urban Development	Management and Administration	Salaries and Expenses	86-0143-0-1-990				X	X
Department of Housing and Urban Development	Management and Administration	Office of Federal Housing Enterprise Oversight	86-5272-0-2-371				X	

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of the Interior	Bureau of Land Management	Permanent Operating Funds	14-9926-0-2-302				X	
Department of the Interior	Bureau of Land Management	Miscellaneous Trust Funds	14-9971-0-7-302				X	
Department of the Interior	Bureau of Mines	Mines and Minerals	14-0959-0-1-306					X
Department of the Interior	Bureau of Mines	Helium Fund	14-4053-0-3-306					X
Department of the Interior	Bureau of Mines	Contributed Funds	14-8287-0-7-306				X	
Department of the Interior	Bureau of Reclamation	Construction Program	14-0684-0-1-301				X	X
Department of the Interior	Bureau of Reclamation	Lower Colorado River Basin Development Fund	14-4079-0-3-301					X
Department of the Interior	Bureau of Reclamation	Upper Colorado River Basin Fund	14-4081-0-3-301					X
Department of the Interior	Bureau of Reclamation	Emergency Fund	14-5043-0-2-301					X
Department of the Interior	Bureau of Reclamation	General Investigations	14-5060-0-2-301					X
Department of the Interior	Bureau of Reclamation	Operation and Maintenance	14-5064-0-2-301					X
Department of the Interior	Bureau of Reclamation	Colorado River Dam Fund, Boulder Canyon Project	14-5656-0-2-301				X	
Department of the Interior	Bureau of Reclamation	Reclamation Trust Funds	14-8070-0-7-301				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of the Interior	Bureau of Reclamation	Miscellaneous Permanent Appropriations	14-9922-0-2-852				X	
Department of the Interior	Geological Survey	Surveys, Investigations, and Research	14-0804-0-1-306			X		X
Department of the Interior	Geological Survey	Operation and Maintenance of Quarters	14-5055-0-2-306				X	
Department of the Interior	Geological Survey	Contributed Funds	14-8562-0-7-306				X	
Department of the Interior	Minerals Management Service	Royalty and Offshore Minerals Management	14-1917-0-1-302					X
Department of the Interior	Minerals Management Service	Mineral Leasing and Associated Payments	14-5003-0-2-806				X	
Department of the Interior	Minerals Management Service	National Forest Fund, Payments to States	14-5243-0-2-302				X	
Department of the Interior	Minerals Management Service	Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	14-5248-0-2-302				X	
Department of the Interior	National Biological Service	Research, Inventories, and Surveys	14-2701-0-1-303					X
Department of the Interior	National Biological Service	Operation and Maintenance of Quarters	14-5038-0-1-303				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of the Interior	National Biological Service	Donations and Contributed Funds	14-8356-0-7-303				X	
Department of the Interior	National Indian Gaming Commission	Salaries and Expenses	14-0118-0-1-806					X
Department of the Interior	National Park Service	Operation of the National Park System	14-1036-0-1-303				X	X
Department of the Interior	National Park Service	Construction	14-1039-0-1-303					X
Department of the Interior	National Park Service	Land Acquisition and State Assistance	14-5035-0-2-303	X				X
Department of the Interior	National Park Service	Operation and Maintenance of Quarters	14-5049-0-2-303				X	
Department of the Interior	National Park Service	Fee Collection Support, National Park System	14-5057-0-2-303				X	
Department of the Interior	National Park Service	Construction (Trust Fund)	14-8215-0-7-401	X				
Department of the Interior	National Park Service	Miscellaneous Permanent Appropriations	14-9924-0-2-303				X	
Department of the Interior	National Park Service	Miscellaneous Trust Funds	14-9972-0-7-303				X	
Department of the Interior	Office of Surface Mining Reclamation and Enforcement	Regulation and Technology	14-1801-0-1-302					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of the Interior	Office of Surface Mining Reclamation and Enforcement	Abandoned Mine Reclamation	14-5015-0-2-999				X	X
Department of the Interior	Office of the Secretary	Utah Reclamation Mitigation and Conservation	14-5174-0-2-301				X	
Department of the Interior	Office of the Secretary	Take Pride in America, Gifts and Bequests	14-8369-0-7-306				X	
Department of the Interior	Territorial and International Affairs	Compact of Free Association	14-0415-0-1-806				X	
Department of the Interior	Territorial and International Affairs	Payments to the United States Territories, Fiscal Assistance	14-0418-0-1-852				X	
Department of the Interior	United States Fish and Wildlife Service	Resource Management	14-1611-0-1-303					X
Department of the Interior	United States Fish and Wildlife Service	Natural Resource Damage Assessment Fund	14-1618-0-1-303				X	
Department of the Interior	United States Fish and Wildlife Service	Operation and Maintenance of Quarters	14-5050-0-2-303				X	
Department of the Interior	United States Fish and Wildlife Service	National Wildlife Refuge Fund	14-5091-0-2-806				X	
Department of the Interior	United States Fish and Wildlife Service	Migratory Bird Conservation Account	14-5137-0-2-303				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Justice	Federal Prison System	Salaries and Expenses	15-1060-0-1-753					X
Department of Justice	Federal Prison System	Commissary Funds, Federal Prisons (Trust Revolving Fund)	15-8408-0-8-753					X
Department of Justice	Immigration and Naturalization Service	Salaries and Expenses	15-1217-0-1-751					X
Department of Justice	Immigration and Naturalization Service	Immigration Legalization	15-5086-0-2-751				X	
Department of Justice	Immigration and Naturalization Service	Immigration User Fee	15-5087-0-2-751				X	
Department of Justice	Immigration and Naturalization Service	Immigration Examinations Fee	15-5088-0-2-751				X	
Department of Justice	Immigration and Naturalization Service	Immigration Land Border Inspection Fee	15-5089-0-2-751				X	
Department of Justice	Immigration and Naturalization Service	Breached Bond/Detention Fund	15-5126-0-2-751				X	
Department of Justice	Legal Activities	Fees and Expenses of Witnesses	15-0311-0-1-752					X
Department of Justice	Legal Activities	Salaries and Expenses, Antitrust Division	15-0319-0-1-752					X
Department of Justice	Legal Activities	Salaries and Expenses, United States Marshals Service	15-0324-0-1-752					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Justice	Legal Activities	Independent Counsel	15-0327-0-1-752				X	
Department of Justice	Legal Activities	Assets Forfeiture Fund	15-5042-0-2-752				X	X
Department of Justice	Legal Activities	United States Trustee System Fund	15-5073-0-2-752					X
Department of Justice	Office of Justice Programs	Crime Victims Fund	15-5041-0-2-754				X	X
Department of Justice	Radiation Exposure Compensation	Radiation Exposure Compensation Trust Fund	15-8116-0-7-054				X	
Department of Labor	Bureau of Labor Statistics	Salaries and Expenses	16-0200-0-1-505					X
Department of Labor	Employment and Training Administration	Training and Employment Services	16-0174-0-1-504					X
Department of Labor	Employment and Training Administration	Payments to the Unemployment Trust Fund	16-0178-0-1-603				X	
Department of Labor	Employment and Training Administration	Gifts and Bequests	16-8131-0-7-504				X	
Department of Labor	Employment and Training Administration	Unemployment Trust Fund	20-8042-0-7-999				X	
Department of Labor	Employment Standards Administration	Salaries and Expenses	16-0105-0-1-505					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Labor	Employment Standards Administration	Panama Canal Commission Compensation Fund	16-5155-0-2-602				X	
Department of Labor	Employment Standards Administration	Special Workers' Compensation Expenses	16-9971-0-7-601				X	
Department of Labor	Occupational Safety and Health Administration	Salaries and Expenses	16-0400-0-1-554					X
Department of Labor	Pension and Welfare Benefits Administration	Salaries and Expenses	16-1700-0-1-601					X
Department of Labor	Pension Benefit Guaranty Corporation	Pension Benefit Guaranty Corporation Fund	16-4204-0-3-601		X			X
Department of State	Administration of Foreign Affairs	Diplomatic and Consular Programs	19-0113-0-1-153					X
Department of State	Administration of Foreign Affairs	Acquisition and Maintenance of Buildings Abroad	19-0535-0-1-153			X		X
Department of State	Administration of Foreign Affairs	Payment to the Foreign Service Retirement and Disability Fund	19-0540-0-1-153				X	
Department of State	Administration of Foreign Affairs	Foreign Service Retirement and Disability Fund	19-8186-0-7-602				X	
Department of State	Administration of Foreign Affairs	Foreign Service National Separation Liability Trust Fund	19-8340-0-7-602				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of State	Administration of Foreign Affairs	Miscellaneous Trust Funds	19-9971-0-7-153				X	
Department of State	International Commissions	Salaries and Expenses, IBWC	19-1069-0-1-301					X
Department of State	International Organizations and Conferences	Contributions to International Organizations	19-1126-0-1-153					X
Department of State	Other	International Center, Washington, D.C.	19-5151-0-2-153				X	
Department of Transportation	Coast Guard	Operating Expenses (Defense Related Activities)	69-0201-0-1-999					X
Department of Transportation	Coast Guard	Research, Development, Test, and Evaluation	69-0243-0-1-403					X
Department of Transportation	Coast Guard	Coast Guard Supply Fund	69-4535-0-4-403					X
Department of Transportation	Coast Guard	Coast Guard Yard Fund	69-4743-0-4-403					X
Department of Transportation	Coast Guard	Boat Safety	69-8149-0-7-403				X	
Department of Transportation	Coast Guard	Payment of Claims	69-8312-0-7-304				X	
Department of Transportation	Coast Guard	Emergency Fund	69-8313-0-7-304				X	
Department of Transportation	Coast Guard	Coast Guard General Gift Fund	69-8533-0-7-403				X	
Department of Transportation	Coast Guard	Miscellaneous Trust Revolving Funds	69-9981-0-8-403					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Transportation	Federal Aviation Administration	Operations	69-1301-0-1-402					X
Department of Transportation	Federal Aviation Administration	Aircraft Purchase Loan Guarantee Program	69-1399-0-1-402		X			
Department of Transportation	Federal Aviation Administration	Aviation Insurance Revolving Fund	69-4120-0-3-402					X
Department of Transportation	Federal Aviation Administration	Trust Fund Share of FAA Operations	69-8104-0-7-402				X	
Department of Transportation	Federal Aviation Administration	Grants-in-Aid for Airports (Airport and Airway Trust Fund)	69-8106-0-7-402	X				
Department of Transportation	Federal Aviation Administration	Facilities and Equipment (Airport and Airway Trust Funds)	69-8107-0-7-402					X
Department of Transportation	Federal Aviation Administration	Research, Engineering and Development (Airport and Airway Trust Fund)	69-8108-0-7-402					X
Department of Transportation	Federal Highway Administration	Highway-Related Safety Grants	69-8019-0-7-401	X				
Department of Transportation	Federal Highway Administration	Motor Carrier Safety Grants	69-8048-0-7-401	X				
Department of Transportation	Federal Highway Administration	Federal-Aid Highways (Highway Trust Fund)	69-8083-0-7-401	X			X	X
Department of Transportation	Federal Highway Administration	Miscellaneous Trust Funds	69-9971-0-7-999				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Transportation	Federal Railroad Administration	Office of the Administrator	69-0700-0-1-401		X			X
Department of Transportation	Federal Railroad Administration	Railroad Safety	69-0702-0-1-401					X
Department of Transportation	Federal Railroad Administration	Trust Fund Share of Next Generation High Speed Rail	69-9973-0-7-401	X				
Department of Transportation	Federal Transit Administration	Discretionary Grants	69-8191-0-7-401	X				
Department of Transportation	Federal Transit Administration	Trust Fund Share of Expenses	69-8350-0-7-401	X				
Department of Transportation	Maritime Administration	Operating-Differential Subsidies	69-1709-0-1-403	X				
Department of Transportation	Maritime Administration	Ocean Freight Differential	69-1751-0-1-403		X		X	
Department of Transportation	Maritime Administration	War Risk Insurance Revolving Fund	69-4302-0-3-403					X
Department of Transportation	Maritime Administration	Gifts and Bequests	69-8503-0-7-403				X	
Department of Transportation	Maritime Administration	Special Studies, Services and Projects	69-8547-0-7-403				X	
Department of Transportation	National Highway Traffic Safety Administration	Operations and Research	69-0650-0-1-401					X
Department of Transportation	National Highway Traffic Safety Administration	Highway Traffic Safety Grants	69-8020-0-7-401	X				

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Transportation	Office of the Secretary	Payments to Air Carriers (Airport and Airway Trust Fund)	69-8304-0-7-402	X				
Department of Transportation	Office of the Secretary	Gifts and Bequests	69-8548-0-7-407				X	
Department of Transportation	Research and Special Programs Administration	Working Capital Fund, Volpe National Transportation Systems Center	69-4522-0-4-407					X
Department of Transportation	Research and Special Programs Administration	Emergency Preparedness Grants	69-5282-0-2-407				X	
Department of Transportation	Saint Lawrence Seaway Development Corporation	Saint Lawrence Seaway Development Corporation	69-4089-0-3-403		X			X
Department of the Treasury	Bureau of Engraving and Printing	Bureau of Engraving and Printing Fund	20-4502-0-4-803					X
Department of the Treasury	Bureau of the Public Debt	Administering the Public Debt	20-0560-0-1-803				X	X
Department of the Treasury	Bureau of the Public Debt	Payment of Government Losses in Shipment	20-1710-0-1-803				X	
Department of the Treasury	Comptroller of the Currency	Assessment Funds	20-8413-0-8-376					X
Department of the Treasury	Departmental Offices	Salaries and Expenses	20-0101-0-1-803					X

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of the Treasury	Internal Revenue Service	Payment Where Earned Income Credit Exceeds Liability for Tax	20-0906-0-1-609				X	
Department of the Treasury	Internal Revenue Service	Processing, Assistance, and Management	20-0912-0-1-803				X	X
Department of the Treasury	Internal Revenue Service	Tax Law Enforcement	20-0913-0-1-803					X
Department of the Treasury	Internal Revenue Service	Health Insurance Supplement to Earned Income Credit	20-0920-0-1-551				X	
Department of the Treasury	Internal Revenue Service	Federal Tax Lien Revolving Fund	20-4413-0-3-803					X
Department of the Treasury	Internal Revenue Service	Reimbursement to State and Local Law Enforcement Agencies	20-5099-0-2-754				X	
Department of the Treasury	Office of Thrift Supervision	Office of Thrift Supervision	20-4108-0-3-373					X
Department of the Treasury	United States Customs Service	Salaries and Expenses	20-0602-0-1-751				X	X
Department of the Treasury	United States Customs Service	Refunds, Transfers and Expenses, Unclaimed, Abandoned and Seized Goods	20-8789-0-7-803				X	
Department of the Treasury	United States Customs Service	Miscellaneous Permanent Appropriations	20-9922-0-2-852				X	X

Legend: C - Contract authority P - Permanent appropriations
 B - Borrowing authority O - Offsetting collections
 M - Monetary credits/bartering

**Appendix II
 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of the Treasury	United States Mint	Numismatic Public Enterprise Fund	20-4504-0-3-803					X
Department of the Treasury	United States Mint	Coinage Profit Fund	20-5811-0-2-803				X	
Department of the Treasury	United States Secret Service	Contribution for Annuity Benefits	20-1407-0-1-751				X	
Department of Veterans Affairs	Construction	Nursing Home Revolving Fund	36-4013-0-3-703					X
Department of Veterans Affairs	Construction	Pershing Hall Revolving Fund	36-4018-0-3-705					X
Department of Veterans Affairs	Construction	Parking Revolving Fund	36-4538-0-3-703					X
Department of Veterans Affairs	Departmental Administration	National Cemetery System	36-0129-0-1-705					X
Department of Veterans Affairs	Departmental Administration	National Cemetery Gift Fund	36-8129-0-7-705				X	
Department of Veterans Affairs	Veterans Benefits Administration	Veterans Insurance and Indemnities	36-0120-0-1-701					X
Department of Veterans Affairs	Veterans Benefits Administration	Direct Loan Program Account	36-1024-0-1-704				X	
Department of Veterans Affairs	Veterans Benefits Administration	Loan Guaranty Program Account	36-1025-0-1-704				X	
Department of Veterans Affairs	Veterans Benefits Administration	Guaranty and Indemnity Program Account	36-1119-0-1-704				X	
Department of Veterans Affairs	Veterans Benefits Administration	Servicemen's Group Life Insurance Fund	36-4009-0-3-701					X

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**Appendix II
 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Department of Veterans Affairs	Veterans Benefits Administration	Veterans Reopened Insurance Fund	36-4010-0-3-701					X
Department of Veterans Affairs	Veterans Benefits Administration	Service-Disabled Veterans Insurance Fund	36-4012-0-3-701					X
Department of Veterans Affairs	Veterans Benefits Administration	National Service Life Insurance Fund	36-8132-0-7-701				X	X
Department of Veterans Affairs	Veterans Benefits Administration	Post-Vietnam Era Veterans Education Account	36-8133-0-7-702				X	
Department of Veterans Affairs	Veterans Benefits Administration	United States Government Life Insurance Fund	36-8150-0-7-701				X	X
Department of Veterans Affairs	Veterans Benefits Administration	Veterans Special Life Insurance Fund	36-8455-0-8-701					X
Department of Veterans Affairs	Veterans Health Administration	Medical Care	36-0160-0-1-703					X
Department of Veterans Affairs	Veterans Health Administration	Canteen Service Revolving Fund	36-4014-0-3-705					X
Department of Veterans Affairs	Veterans Health Administration	Medical Center Research Organizations	36-4026-0-3-703					X
Department of Veterans Affairs	Veterans Health Administration	Special Therapeutic and Rehabilitation Activities Fund	36-4048-0-3-703					X
Department of Veterans Affairs	Veterans Health Administration	Medical Care Cost Recovery Fund	36-5014-0-2-703				X	
Department of Veterans Affairs	Veterans Health Administration	General Post Fund, National Homes	36-8180-0-7-705				X	

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Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Environmental Protection Agency	Environmental Protection Agency	Research and Development	68-0107-0-1-304					X
Environmental Protection Agency	Environmental Protection Agency	Abatement, Control, and Compliance	68-0108-0-1-304					X
Environmental Protection Agency	Environmental Protection Agency	Program and Research Operations	68-0200-0-1-304					X
Environmental Protection Agency	Environmental Protection Agency	Reregistration and Expedited Processing Revolving Fund	68-4310-0-3-304					X
Environmental Protection Agency	Environmental Protection Agency	Revolving Fund for Certification and Other Services	68-4311-0-3-304					X
Environmental Protection Agency	Environmental Protection Agency	Exxon Valdez Settlement Fund	68-5297-0-2-304				X	
Environmental Protection Agency	Environmental Protection Agency	Miscellaneous Contributed Funds	68-8741-0-7-304				X	
General Services Administration	Federal Property Resources Activities	Expenses, Disposal of Surplus Real and Related Personal Property	47-5254-0-2-804				X	
General Services Administration	General Activities	Consumer Information Center Fund	47-4549-0-3-376					X
General Services Administration	General Activities	Unconditional Gifts of Real, Personal, or Other Property	47-8198-0-7-804				X	
General Services Administration	Information Technology Service	Information Technology Fund	47-4548-0-4-804					X

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**Appendix II
 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
General Services Administration	Personal Property Activities	General Supply Fund	47-4530-0-4-804					X
General Services Administration	Personal Property Activities	Expenses of Transportation Audit Contracts and Contract Administration	47-5250-0-2-804				X	
General Services Administration	Real Property Activities	Federal Buildings Fund	47-4542-0-4-804		X			X
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Science, Aeronautics and Technology	80-0110-0-1-999					X
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Human Space Flight	80-0111-0-1-252					X
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Mission Support	80-0112-0-1-999					X
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Endeavor Teacher Fellowship Trust Fund	80-8550-0-7-503				X	
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Science, Space and Technology Education Trust Fund	80-8978-0-7-503				X	
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Miscellaneous Trust Funds	80-9971-0-7-252				X	
Office of Personnel Management	Office of Personnel Management	Payment to Civil Service Retirement and Disability Fund	24-0200-0-1-805				X	

Legend: C - Contract authority P - Permanent appropriations
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 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Office of Personnel Management	Office of Personnel Management	Government Payment for Annuitants, Employees Health Benefits	24-0206-0-1-551	X				
Office of Personnel Management	Office of Personnel Management	Government Payment for Annuitants, Employee Life Insurance	24-0500-0-1-602	X				
Office of Personnel Management	Office of Personnel Management	Revolving Fund	24-4571-0-4-805					X
Office of Personnel Management	Office of Personnel Management	Civil Service Retirement and Disability Fund	24-8135-0-7-602				X	
Office of Personnel Management	Office of Personnel Management	Employees Life Insurance Fund	24-8424-0-8-602					X
Office of Personnel Management	Office of Personnel Management	Employees and Retired Employees Health Benefits Funds	24-9981-0-8-551					X
Small Business Administration	Small Business Administration	Salaries and Expenses	73-0100-0-1-376					X
Small Business Administration	Small Business Administration	Surety Bond Guarantees Revolving Fund	73-4156-0-3-376					X
Small Business Administration	Small Business Administration	Business Assistance Trust Fund	73-8466-0-8-376					X

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 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Other Independent Agencies	Appalachian Regional Commission	Miscellaneous Trust Funds	46-9971-0-7-452				X	
Other Independent Agencies	Barry Goldwater Scholarship and Excellence in Education Foundation	Barry Goldwater Scholarship and Excellence in Education Foundation Fund	95-8281-0-7-502				X	
Other Independent Agencies	Christopher Columbus Fellowship Foundation	Christopher Columbus Fellowship Foundation	76-8187-0-7-502				X	
Other Independent Agencies	Commission for the Preservation of America's Heritage Abroad	Gifts and Donations	95-8268-0-7-153				X	
Other Independent Agencies	Consumer Product Safety Commission	Salaries and Expenses	61-0100-0-1-554					X
Other Independent Agencies	Corporation for National and Community Service	Domestic Volunteer Service Programs, Operating Expenses	95-0103-0-1-506					X
Other Independent Agencies	Corporation for National and Community Service	Gifts and Contributions	95-9972-0-7-506				X	
Other Independent Agencies	Court of Veterans Appeals	Practice Registration Fee	95-5113-0-2-705				X	
Other Independent Agencies	Court of Veterans Appeals	Court of Veterans Appeals Retirement Fund	95-8290-0-7-705				X	

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 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Other Independent Agencies	Equal Employment Opportunity Commission	EEOC Education, Technical Assistance and Training Revolving Fund	45-4019-0-4-751					X
Other Independent Agencies	Farm Credit Administration	Revolving Fund for Administrative Expenses	78-4131-0-3-351					X
Other Independent Agencies	Farm Credit System Financial Assistance Corporation	Financial Assistance Corporation Trust Fund	78-8202-0-7-351				X	
Other Independent Agencies	Farm Credit System Insurance Corporation	Farm Credit System Insurance Fund	78-4171-0-3-351					X
Other Independent Agencies	Federal Communications Commission	Salaries and Expenses	27-0100-0-1-376					X
Other Independent Agencies	Federal Deposit Insurance Corporation	Bank Insurance Fund	51-4064-0-3-373		X			X
Other Independent Agencies	Federal Deposit Insurance Corporation	FSLIC Resolution Fund	51-4065-0-3-373		X			X
Other Independent Agencies	Federal Deposit Insurance Corporation	Savings Association Insurance Fund	51-4066-0-3-373		X			X
Other Independent Agencies	Federal Emergency Management Agency	Bequests and Gifts	11-8244-0-7-453				X	
Other Independent Agencies	Federal Emergency Management Agency	National Insurance Development Fund	58-4235-0-3-451		X			X

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**Appendix II
 Spending Authority and Permanent
 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Other Independent Agencies	Federal Emergency Management Agency	National Flood Insurance Fund	58-4236-0-3-453		X			X
Other Independent Agencies	Federal Financial Institutions Examination Council Appraisal Subcommittee	Registry Fees	95-5026-0-2-376				X	
Other Independent Agencies	Federal Housing Finance Board	Federal Housing Finance Board	95-4039-0-3-371					X
Other Independent Agencies	Federal Maritime Commission	Salaries and Expenses	65-0100-0-1-403		X			
Other Independent Agencies	Federal Retirement Thrift Investment Board	Payment From the General Fund	26-0101-0-1-602				X	
Other Independent Agencies	Federal Retirement Thrift Investment Board	Program Expenses	26-5290-0-2-803				X	
Other Independent Agencies	Federal Trade Commission	Salaries and Expenses	29-0100-0-1-376					X
Other Independent Agencies	Harry S. Truman Scholarship Foundation	Harry S. Truman Memorial Scholarship Trust Fund	95-8296-0-7-502				X	
Other Independent Agencies	Institute of Museum Services	Gifts and Donations	59-8080-0-7-503				X	
Other Independent Agencies	James Madison Memorial Fellowship Foundation	James Madison Memorial Fellowship Trust Fund	95-8282-0-7-502				X	

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Other Independent Agencies	Japan-United States Friendship Commission	Japan-United States Friendship Trust Fund	95-8025-0-7-154				X	
Other Independent Agencies	National Archives and Records Administration	National Archives Gift Fund	88-8127-0-7-804				X	
Other Independent Agencies	National Archives and Records Administration	National Archives Trust Fund	88-8436-0-8-804					X
Other Independent Agencies	National Commission on Libraries and Information Science	Contributions	95-9971-0-7-503				X	
Other Independent Agencies	National Council on Disability	Gifts and Donations	95-8077-0-7-506				X	
Other Independent Agencies	National Credit Union Administration	Operating Fund	25-4056-0-3-373					X
Other Independent Agencies	National Credit Union Administration	Credit Union Share Insurance Fund	25-4468-0-3-373		X			X
Other Independent Agencies	National Credit Union Administration	Central Liquidity Facility	25-4470-0-3-373		X			X
Other Independent Agencies	National Credit Union Administration	Community Development Credit Union Revolving Loan Fund	25-4472-0-3-373					X
Other Independent Agencies	National Endowment for the Arts	Gifts and Donations (Arts)	59-8040-0-7-503				X	
Other Independent Agencies	National Endowment for the Humanities	Gifts and Donations (Humanities)	59-8050-0-7-503				X	
Other Independent Agencies	National Science Foundation	Donations	49-8960-0-7-251				X	

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 Appropriations Available, by Agency**

Agency	Bureau	Account	Account number	Type of authority				
				C	B	M	P	O
Other Independent Agencies	Panama Canal Commission	Panama Canal Revolving Fund	95-4061-0-3-403		X			X
Other Independent Agencies	Pennsylvania Avenue Development Corporation	Land Acquisition and Development Fund	42-4084-0-3-451					X
Other Independent Agencies	Pennsylvania Avenue Development Corporation	Gifts and Donations	42-8112-0-7-451				X	
Other Independent Agencies	Postal Service	Postal Service Fund	18-4020-0-3-372		X			X
Other Independent Agencies	Railroad Retirement Board	Federal Windfall Subsidy	60-0111-0-1-601		X			
Other Independent Agencies	Railroad Retirement Board	Federal Payments to the Railroad Retirement Accounts	60-0113-0-1-601				X	
Other Independent Agencies	Railroad Retirement Board	Railroad Social Security Equivalent Benefit Account	60-8010-0-7-601		X		X	
Other Independent Agencies	Railroad Retirement Board	Rail Industry Pension Fund	60-8011-0-7-601		X		X	
Other Independent Agencies	Railroad Retirement Board	Supplemental Annuity Pension Fund	60-8012-0-7-601		X		X	
Other Independent Agencies	Railroad Retirement Board	Railroad Unemployment Insurance Trust Fund	60-8051-0-7-603		X		X	
Other Independent Agencies	Resolution Trust Corporation	RTC Revolving Fund	22-4055-0-3-373		X		X	X

Legend: C - Contract authority P - Permanent appropriations
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Detailed Information on Accounts With Spending Authority and Permanent Appropriations

This appendix provides specific information on budget accounts using or having authority to use spending authority or permanent appropriations. It contains legal references, fiscal year 1985 and 1994 actual amounts used, and other information for each account. No dollar amounts are reported for monetary credits/bartering because data for this authority is not recorded in the President's Budget. This appendix and table 2 in the letter show different total amounts used for fiscal year 1985. Table 2 shows the amounts used for the accounts that had backdoor authority in the 1987 President's Budget. This appendix shows the amounts used for accounts that still had backdoor authority and were listed in the 1996 President's Budget. We used data contained in the 1996 President's Budget because, at the time of our analysis, the 1997 budget had not been released.

The five figures in this appendix are organized by type of backdoor authority in the following order: contract authority; authority to borrow; monetary credits or bartering; permanent appropriations; and offsetting collections from nonfederal sources credited to appropriation or fund accounts. The figures present each type of backdoor authority by agency and bureau, generally in the order in which they appear in the Budget of the United States Government, Fiscal Year 1996—Appendix.

Explanation of Items Included in Figures

Type of Authority	Identifies the type of spending authority or permanent appropriation which the account may use.
Agency	Refers to federal departments and establishments, including establishments in the legislative and judicial branches, based on categories in the <u>Budget of the United States Government, Fiscal Year 1996—Appendix</u> . Most of the smaller executive branch agencies are grouped under "Other Independent Agencies" and "Funds Appropriated to the President."
Bureau	Designates principal subordinate organizational units or smaller executive branch agencies based on categories in the <u>Budget of the United States Government, Fiscal Year 1996—Appendix</u> .

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Detailed Information on Accounts With
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Account Name	Identifies the name of an account that is shown with a program and financing schedule in the <u>Budget of the United States Government, Fiscal Year 1996—Appendix</u> .
Account Number	Identifies the identification code of an account that is shown with a program and financing schedule in the <u>Budget of the United States Government, Fiscal Year 1996—Appendix</u> .
Legal Reference	Gives the legal citation(s) providing the spending authority or permanent appropriation. Where we could not verify the legal citation submitted by the agency, we have placed an asterisk next to the quoted citation. For a complete discussion of our review of the legal citations, see appendix IV, Scope and Methodology.
Year of Enactment	Refers to the calendar year in which the spending authority or permanent appropriation was provided. In cases where there are multiple citations, it represents the earliest identifiable provision.
GRH Status	Provides the account's status under the Balanced Budget and Emergency Deficit Control Act of 1985 (also known as Gramm-Rudman-Hollings), as amended by the Budget Enforcement Act of 1990 and 1993—that is, whether the account is subject to or exempt from sequestration.
Sequestrable (Seq.)	Refers to those accounts whose budgetary resources are subject to cancellation under budget enforcement sequestration procedures.
Sequestrable, but Subject to 906 (Seq/906)	Refers to those accounts whose budgetary resources are subject to cancellation under budget enforcement sequestration procedures, but the amount of the sequestration is limited by the provisions of 2 U.S.C. section 906.
Exempt	Refers to those accounts which are exempt from reduction under budget enforcement sequestration procedures. This category includes accounts with activities that are specifically exempt from reduction, activities resulting from private donations, bequests, or voluntary contributions to the government, and activities which involve intragovernmental funds.

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Partial Exemptions (Partial)	Refers to those accounts for which certain budgetary resources specified by law within the account are not subject to cancellation under budget enforcement sequestration procedures. For example, the Tennessee Valley Authority Fund is exempt from reduction, except for nonpower programs and activities. The prior legal obligations of 39 budget accounts are exempt from reduction.
Optional Exemption (Opt.)	Refers to the President's authority under the Budget Enforcement Act to exempt any military personnel account from sequestration or provide for a lower uniform percentage reduction than would otherwise apply under budget enforcement sequester procedures.
Source of Collections	Refers to the services, activities, and/or goods for which the major portion of offsetting collections from nonfederal sources credited to the account are received.
Amount Used	Represents the dollar amount used for contract authority and authority to borrow.
Value	Represents the dollar amount of monetary credits or bartering used.
Budget Authority	Represents the amount of obligations which may be incurred under a permanent appropriation.
Collected	Represents the dollar amount of offsetting collections from nonfederal sources credited to the appropriation or fund account.

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Detailed Information on Accounts With
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Figure III.1: Contract Authority by Agency, Bureau, and Account

Accounts with contract authority (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Funds Appropriated to the President	Military Sales Programs	Foreign Military Sales Trust Fund	11-8242	\$ 12,510,841	\$12,969,580	22 USC 2762(a), 2769	1968	Exempt
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Fund	12-4336	3,611,098	0	15 USC 713a-10; 31 USC 9104(b)	1945	Partial
Department of Defense -- Military	Family Housing	Family Housing, Navy and Marine Corps	17-0703	0	0	41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Family Housing	Family Housing, Air Force	57-0704	0	0	41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Military Construction	Military Construction, Navy	17-1205	0	0	41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Military Construction	Military Construction, Air Force	57-3300	0	0	41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Military Construction	Military Construction, Air Force Reserve	57-3730	0	0	41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Military Construction	Military Construction, Air National Guard	57-3830	0	0	41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Military Personnel	Military Personnel, Marine Corps	17-1105	0	0	41 USC 11(a)	1906	Opt.

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Accounts with contract authority (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Defense -- Military	Military Personnel	Reserve Personnel, Marine Corps	17-1108	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	Reserve Personnel, Navy	17-1405	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	Military Personnel, Navy	17-1453	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	Military Personnel, Army	21-2010	0	3,300	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	National Guard Personnel, Army	21-2060	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	Military Personnel, Air Force	57-3500	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	Reserve Personnel, Air Force	57-3700	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Military Personnel	National Guard Personnel, Air Force	57-3850	0	0	41 USC 11(a)	1906	Opt.
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Marine Corps	17-1106	0	0	41 USC 11(a); 22 USC 2762(a)	1906	Seq.
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Navy	17-1804	0	0	41 USC 11(a); 22 USC 2762(a)	1906	Seq.
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Navy Reserve	17-1806	0	0	41 USC 11(a); 22 USC 2762(a)	1906	Seq.
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Air Force	57-3400	0	0	41 USC 11(a); 22 USC 2762(a)	1947	Seq.

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Accounts with contract authority (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Air Force Reserve	57-3740	0	0	41 USC 11(a); 22 USC 2762(a)	1947	Seq.
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Air National Guard	57-3840	0	0	41 USC 11(a); 22 USC 2762(a)	1947	Seq.
Department of Defense -- Military	Procurement	Procurement, Marine Corps	17-1109	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Procurement	Aircraft Procurement, Navy	17-1506	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Procurement	Weapons Procurement, Navy	17-1507	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Procurement	Shipbuilding and Conversion, Navy	17-1611	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Procurement	Other Procurement, Navy	17-1810	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Procurement	Aircraft Procurement, Air Force	57-3010	0	0	41 USC 11(a); 22 USC 2762(a)	1906	Seq.
Department of Defense -- Military	Procurement	Missile Procurement, Air Force	57-3020	0	0	41 USC 11(a); 22 USC 2762(a)	1906	Seq.
Department of Defense -- Military	Procurement	Other Procurement, Air Force	57-3080	0	0	41 USC 11(a); 22 USC 2762(a)	1906	Seq.
Department of Defense -- Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Navy	17-1319	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.
Department of Defense -- Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Air Force	57-3600	0	0	22 USC 2762(a); 41 USC 11(a)	1906	Seq.

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Accounts with contract authority (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Defense -- Military	Revolving and Management Funds	Defense Business Operations Fund	97-4930	a	1,811,170	10 USC 2208, note	1991	Exempt
Department of Defense -- Military	Trust Funds	Department of the Navy Trust Revolving Funds	17-9981	0	0	10 USC 2685(c)	1982	Exempt
Department of Defense -- Military	Trust Funds	Surcharge Collections, Sales of Commissary Stores, Defense	97-8164	a	0	10 USC 2685	1974	Exempt
Department of Defense--Civil	Corps of Engineers -- Civil	Flood Control, Mississippi River and Tributaries	96-3112	0	0	33 USC 621	1922	Seq.
Department of Defense--Civil	Corps of Engineers -- Civil	General Investigations	96-3121	0	0	33 USC 621	1922	Seq.
Department of Defense--Civil	Corps of Engineers -- Civil	Construction, General	96-3122	0	0	33 USC 621	1922	Seq.
Department of Defense--Civil	Corps of Engineers -- Civil	Operation and Maintenance, General	96-3123	0	0	33 USC 621	1922	Seq.
Department of Defense--Civil	Corps of Engineers -- Civil	Revolving Fund	96-4902	0	0	33 USC 621	1922	Exempt
Department of Housing and Urban Development	Housing Programs	Annual Contributions for Assisted Housing	86-0164	0	0	42 USC 1437c(c)	1937	Seq.
Department of the Interior	National Park Service	Land Acquisition and State Assistance	14-5035	0	30,000	16 USC 460I-10a	1968	Seq.
Department of the Interior	National Park Service	Construction (Trust Fund)	14-8215	0	0	P.L. 95-599, 92 Stat. 2690; 23 USC 203	1978	Seq.

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Accounts with contract authority (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Transportation	Federal Aviation Administration	Grants-In-Aid for Airports (Airport and Airway Trust Fund)	69-8106	987,000	2,970,343	49 USC App. 2204(b)(1)*	1970	Seq.
Department of Transportation	Federal Highway Administration	Highway-Related Safety Grants	69-8019	10,000	20,000	23 USC 402(d)*	1966	Seq.
Department of Transportation	Federal Highway Administration	Motor Carrier Safety Grants	69-8048	a	80,000	49 USC 31102(a), 31104(a)	1983	Seq.
Department of Transportation	Federal Highway Administration	Federal-Aid Highways (Highway Trust Fund)	69-8083	a	20,874,080	23 USC 118(a)	1921	Seq.
Department of Transportation	Federal Railroad Administration	Trust Fund Share of Next Generation High Speed Rail	69-9973	a	105,000	49 USC 309	1991	Seq.
Department of Transportation	Federal Transit Administration	Discretionary Grants	69-8191	1,100,000	1,781,691	49 USC 5338(b)(1)	1983	Seq.
Department of Transportation	Federal Transit Administration	Trust Fund Share of Expenses	69-8350	a	1,190,000	49 USC 5338(a)(1)	1991	Seq.
Department of Transportation	Maritime Administration	Operating - Differential Subsidies	69-1709	338,057	0	46 USC App.1173(a)	1936	Exempt
Department of Transportation	National Highway Traffic Safety Administration	Highway Traffic Safety Grants	69-8020	176,500	-23,750	23 USC 402, 408, 410, 153	1966	Seq.
Department of Transportation	Office of the Secretary	Payments to Air Carriers (Airport and Airway Trust Fund)	69-8304	a	33,423	49 USC 41731-42; 26 USC 9502	1978	Seq.
Office of Personnel Management	Office of Personnel Management	Government Payment for Annuitants, Employees Health Benefits	24-0206	0	0	5 USC 8906(g)(1)	1959	Seq.

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Office of Personnel Management	Office of Personnel Management	Government Payment for Annuitants, Employee Life Insurance	24-0500	^a	0	5 USC 8708(d)(1)*	1990	Seq.
Other Independent Agencies	Tennessee Valley Authority	Tennessee Valley Authority Fund	64-4110	0	0	16 USC 831h	1933	Partial
Total				\$18,733,496	\$41,844,837			

*Legal citation could not be verified.

^aThe account did not exist during fiscal year 1985 or the amount used could not be determined from available records.

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Figure III.2: Authority to Borrow by Agency, Bureau, and Account

Accounts with authority to borrow (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Legislative Branch	Architect of the Capitol	Senate Restaurant Fund	00-4022	\$ 0	\$ 0	40 USC 174j-9	1961	Exempt
Legislative Branch	Architect of the Capitol	Judiciary Office Building Development and Operations Fund	01-4518	a	15,673	40 USC 1201-1208*	1988	Exempt
Funds Appropriated to the President	Overseas Private Investment Corporation	Overseas Private Investment Corporation Noncredit Account	71-4184	a	0	22 USC 2195(f)	1974	Exempt
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Fund	12-4336	11,448,956	11,814,311	15 USC 713a-4	1938	Partial
Department of Agriculture	Forest Service	Emergency Forest Service Firefighting Fund	12-1114	a	0	P.L. 103-332, 108 Stat. 2521	1994	Seq.
Department of Defense -- Military	Family Housing	Homeowners Assistance Fund, Defense	97-4090	1,207	0	42 USC 3374(d)	1966	Partial
Department of Education	Office of Postsecondary Education	College Housing Loans	91-4250	0	0	20 USC 1132d*	1950	Seq.

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Accounts with authority to borrow (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Energy	Energy Programs	Geothermal Resources Development Fund	89-0206	0	0	30 USC 1141	1974	Seq.
Department of Energy	Power Marketing Administration	Bonneville Power Administration Fund	89-4045	284,771	340,383	16 USC 838i, 838i(a), 838i(b), 838k(a)	1974	Exempt
Department of Health and Human Services	Health Care Financing Administration	Health Maintenance Organization Loan and Loan Guarantee Fund	75-4420	a	0	42 USC 300e-7(d)(2)	1973	Exempt
Department of Health and Human Services	Health Resources and Services Administration	Medical Facilities Guarantee and Loan Fund	75-9931	a	0	42 U.S.C 300q-2	1975	Exempt
Department of Housing and Urban Development	Government National Mortgage Association	Management and Liquidating Functions Fund	86-4016	0	0	12 USC 1721(b),(d)	1934	Exempt
Department of Housing and Urban Development	Public and Indian Housing Programs	Low-Rent Public Housing -- Loans and Other Expenses	86-4098	14,265,738	25,000	42 USC 1437b(b)	1937	Exempt
Department of Labor	Pension Benefit Guaranty Corporation	Pension Benefit Guaranty Corporation Fund	16-4204	0	0	29 USC 1305(c)	1974	Partial
Department of Transportation	Federal Aviation Administration	Aircraft Purchase Loan Guarantee Program	69-1399	a	0	P.L. 103-331; 108 Stat. 2471, 2476	1994	Seq.
Department of Transportation	Federal Railroad Administration	Office of the Administrator	69-0700	0	0	45 USC 664(a)	1970	Seq.
Department of Transportation	Maritime Administration	Ocean Freight Differential	69-1751	0	50,317	46 USC App.1241h(c)	1985	Exempt

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Accounts with authority to borrow (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Transportation	Saint Lawrence Seaway Development Corporation	Saint Lawrence Seaway Development Corporation	69-4089	0	0	33 USC 985(a)	1954	Seq.
Department of the Treasury	Federal Financing Bank	Federal Financing Bank	20-4521	0	-376	12 USC 2285, 2288	1973	Exempt
General Services Administration	Real Property Activities	Federal Buildings Fund	47-4542	0	52,619	40 USC 602a	1972	N/A
Other Independent Agencies	Federal Deposit Insurance Corporation	Bank Insurance Fund	51-4064	a	0	12 USC 1824	1933	Exempt
Other Independent Agencies	Federal Deposit Insurance Corporation	FSLIC Resolution Fund	51-4065	0	0	12 USC 1821a	1989	Exempt
Other Independent Agencies	Federal Deposit Insurance Corporation	Savings Association Insurance Fund	51-4066	a	0	12 USC 1824	1933	Exempt
Other Independent Agencies	Federal Emergency Management Agency	National Flood Insurance Fund	58-4236	0	0	42 USC 4016(a)	1968	Partial
Other Independent Agencies	Federal Emergency Management Agency	National Insurance Development Fund	58-4235	622	-2,162	12 USC 1735d(b)	1968	Partial
Other Independent Agencies	Federal Maritime Commission	Salaries and Expenses	65-0100	0	0	46 USC 1707a(g)(2)	1992	Seq.
Other Independent Agencies	National Credit Union Administration	Central Liquidity Facility	25-4470	a	0	12 USC 1795f(a)(4)	1978	Seq.
Other Independent Agencies	National Credit Union Administration	Credit Union Share Insurance Fund	25-4468	a	0	12 USC 1783(d)(1),(f)	1970	Exempt

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Accounts with authority to borrow (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	Panama Canal Commission	Panama Canal Revolving Fund	95-4061	a	0	22 USC 3714(a)	1987	Exempt
Other Independent Agencies	Postal Service	Postal Service Fund	18-4020	1,430,309	2,732,379	39 USC 2005(a), 2006(b)	1970	Exempt
Other Independent Agencies	Railroad Retirement Board	Federal Windfall Subsidy	60-0111	0	0	45 USC 231n(d)	1981	Exempt
Other Independent Agencies	Railroad Retirement Board	Rail Industry Pension Fund	60-8011	0	0	45 USC 231n(a)(d)	1937	Exempt
Other Independent Agencies	Railroad Retirement Board	Railroad Social Security Equivalent Benefit Account	60-8010	0	0	45 USC 231n-1	1983	Exempt
Other Independent Agencies	Railroad Retirement Board	Railroad Unemployment Insurance Trust Fund	60-8051	a	0	45 USC 360, 361	1938	Exempt
Other Independent Agencies	Railroad Retirement Board	Supplemental Annuity Pension Fund	60-8012	a	0	45 USC 231n(c)	1937	Seq.
Other Independent Agencies	Resolution Trust Corporation ^b	RTC Revolving Fund	22-4055	a	0	12 USC 1441a(b)(9)(L); 12 USC 1441b; 12 USC 1441a(i)(1); 12 USC 1441a(b), (i)	1989	Exempt

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Accounts with authority to borrow (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	Securities and Exchange Commission	Investment In Securities Investor Protection Corporation	50-4068	0	0	15 USC 78ddd(f)-(h)	1970	Seq.
Other Independent Agencies	Tennessee Valley Authority	Tennessee Valley Authority Fund	64-4110	649,971	1,053,064	16 USC 831n-4(a)-(c)	1959	Partial
Total				\$28,081,574	\$16,081,208			

*Legal citation could not be verified.

^aThe account did not exist during fiscal year 1985 or the amount used could not be determined from available records.

^bResolution Trust Corporation activities were completed on December 31, 1995. All assets and liabilities were transferred to the Federal Savings and Loan Insurance Corporation Resolution Fund under the management of the Federal Deposit Insurance Corporation (see p. 83).

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Figure III.3: Monetary Credits/Bartering by Agency, Bureau, and Account

Monetary credits/bartering						
Agency	Bureau	Account	Account number	Legal citation	Year enacted	GRH status
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Fund	12-4336	7 USC 1445k; 15 USC 714b(h)	1942	Partial
Department of Agriculture	Forest Service	Construction	12-1103	16 USC 535	1975	Seq.
Department of Agriculture	Forest Service	Forest Research	12-1104	16 USC 472a (f)	1976	Seq.
Department of Agriculture	Forest Service	Land Acquisition	12-5004	16 USC 516, 521d, 555a	1911	Seq.
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Marine Corps	17-1106	10 USC 2344(a), 2401a(a), 2404(c), 2667(b)(4), 7227(a), 7433(a); 22 USC 2761(h)(1); 40 USC 481(c), 485(f), 512	1947	Seq.
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Navy	17-1804	10 USC 2344(a), 2401a(a), 2404(c), 2667(b)(4), 7227(a), 7433(a); 22 USC 2761(h)(1); 40 USC 481(c), 485(f), 512	1947	Seq.
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Navy Reserve	17-1806	10 USC 2344(a), 2401a(a), 2404(c), 2667(b)(4), 7227(a), 7433(a); 22 USC 2761(h)(1); 40 USC 481(c), 485(f), 512	1947	Seq.
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Army	21-2020	22 USC 2761(h); 10 USC 2344(a), 2401a(a), 2404(c), 2667(b)(4); 40 USC 481(c), 485(f), 512	1947	Seq.
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Army National Guard	21-2065	10 USC 2344(a)	1980	Seq.
Department of Defense--Military	Operation and Maintenance	Operation and Maintenance, Army Reserve	21-2080	10 USC 2344(a)	1980	Seq.

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Monetary credits/bartering						
Agency	Bureau	Account	Account number	Legal citation	Year enacted	GRH status
Department of Defense--Military	Procurement	Procurement, Marine Corps	17-1109	40 USC 481(c), 485(f), 512	1949	Seq.
Department of Defense--Military	Procurement	Other Procurement, Navy	17-1810	40 USC 481(c), 485(f), 512	1949	Seq.
Department of Defense--Military	Procurement	Other Procurement, Army	21-2035	10 USC 2401a(a); 40 USC 481(c), 485(f), 512	1949	Seq.
Department of Defense--Military	Revolving and Management Funds	National Defense Stockpile Transaction Fund	97-4555	50 USC 98, et seq.	1939	Exempt
Department of Defense--Civil	Corps of Engineers--Civil	Flood Control, Mississippi River and Tributaries	96-3112	33 USC 2214(c), 2215(a)	1936	Seq.
Department of Defense--Civil	Corps of Engineers--Civil	General Investigations	96-3121	33 USC 2214(c), 2215(a)	1936	Seq.
Department of Defense--Civil	Corps of Engineers--Civil	Construction, General	96-3122	33 USC 2214(c), 2215(a)	1936	Seq.
Department of Defense--Civil	Corps of Engineers--Civil	Operation and Maintenance, General	96-3123	33 USC 2214(c), 2215(a)	1936	Seq.
Department of Energy	Power Marketing Administration	Operation and Maintenance, Southeastern Power Administration	89-0302	16 USC 825s*	1944	Exempt
Department of Energy	Power Marketing Administration	Operation and Maintenance, Alaska Power Administration	89-0304	Ch.510, 64 Stat. 382; Ch.430, 67 Stat. 574; 90 Stat. 2917	1950	Exempt
Department of Energy	Power Marketing Administration	Bonneville Power Administration Fund	89-4045	16 USC 832a(f), P.L. 91-144, 83 Stat. 323, 333	1937	Exempt
Department of Energy	Power Marketing Administration	Colorado River Basins Power Marketing Fund, Western Area Power Administration	89-4452	43 USC 389	1939	Exempt
Department of Energy	Power Marketing Administration	Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration	89-5068	43 USC 389	1939	Exempt

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Monetary credits/bartering						
Agency	Bureau	Account	Account number	Legal citation	Year enacted	GRH status
Department of the Interior	Geological Survey	Surveys, Investigations, and Research	14-0804	43 USC 50	1970	Seq.
Department of State	Administration of Foreign Affairs	Acquisition and Maintenance of Buildings Abroad	19-0535	22 USC 300(a)	1926	Seq.
Other Independent Agencies	Tennessee Valley Authority	Tennessee Valley Authority Fund	64-4110	16 USC 831h	1933	Partial

Note: In this table, dollar amounts are not reported because such data is not recorded in the President's Budget.

*Legal Citation could not be verified.

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Figure III.4: Permanent Appropriations by Agency, Bureau, and Account

Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Legislative Branch	Botanic Garden	Gifts and Donations	09-8292	\$ ^a	\$ 327	40 USC 216c ^b	1988	Exempt
Legislative Branch	House of Representatives	Compensation of Members and Related Administrative Expenses	00-0200	37,010	75,078	2 USC 31 note	1981	Exempt
Legislative Branch	House of Representatives	Congressional Use of Foreign Currency, House of Representatives	00-0488	1,887	5,039	22 USC 1754(b)(1)(A)	1948	Seq.
Legislative Branch	Legislative Branch Boards and Commissions	International Conference and Contingencies: House and Senate Expenses	09-0500	^a	440	P.L. 100-202, sec. 101(a)	1987	Seq.
Legislative Branch	Legislative Branch Boards and Commissions	Gifts and Donations, National Commission on Children	09-8270	^a	0	42 USC sec. 1320(b)-9(k)	1987	Exempt
Legislative Branch	Legislative Branch Boards and Commissions	John C. Stennis Center for Public Service Development	09-8275	^a	698	2 USC 1105	1988	Exempt
Legislative Branch	Legislative Branch Boards and Commissions	Capitol Preservation Commission Trust Fund	09-8300	^a	722	40 USC 188c-1	1988	Exempt
Legislative Branch	Legislative Branch Boards and Commissions	United States Commission on Improving the Effectiveness of the United Nations	48-8338	^a	0	P.L. 100-204, sec. 727; 101 Stat. 1394	1987	Seq.
Legislative Branch	Library of Congress	Oliver Wendell Holmes Devise Fund	03-5075	15	3	69 Stat. 533-534	1955	Exempt

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Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Legislative Branch	Library of Congress	Payments to Copyright Owners	03-5175	111,766	212,904	17 USC 111(d)(2)	1976	Exempt
Legislative Branch	Library of Congress	Foreign Service National Separation Liability Trust Fund	03-8339	a	0	22 USC 4012a	1991	Exempt
Legislative Branch	Library of Congress	Gift and Trust Fund Accounts	03-9971	8,360	12,008	2 USC 156, 157, 158, 160	1925	Exempt
Legislative Branch	Other Legislative Branch Agencies	Office of Technology Assessment: Contributions and Donations ^d	09-8094	3	9	2 USC 475(a)(5)	1972	Exempt
Legislative Branch	Senate	Compensation of Members, Senate	00-0100	8,578	18,015	2 USC 31 note	1981	Exempt
Legislative Branch	Senate	Congressional Use of Foreign Currency, Senate	00-0188	400	2,437	22 USC 1754(b)(1)(A)	1954	Seq.
Legislative Branch	United States Tax Court	Tax Court Independent Counsel	23-5023	a	2	26 USC 7475	1987	Exempt
Legislative Branch	United States Tax Court	Tax Court Judges Survivors Annuity Fund	23-8115	289	490	26 USC 7448(c)	1961	Exempt
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Salaries and Expenses	10-0920	a	0	42 USC 10601(d) (P.L. 100-690, P.L. 102-572); 18 USC 3611, 3612	1988	Seq.
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Judiciary Filing Fees	10-5100	a	59,469	28 USC 1914(a), 1930(a), 1931 (P.L. 100-202, P.L. 101-162, P.L. 99-591)	1987	Seq.

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Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Registry Administration	10-5101	a	3,452	28 USC 2041 (P.L. 100-459, 102 Stat. 2211)	1988	Seq.
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Judiciary Automation Fund	10-5114	a	105,074	28 USC 612 (P.L. 101-162 sec. 404 (b)(l), P.L. 101-515 and P.L. 103-420), 108 Stat. 4343	1989	Exempt
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	National Fine Center	10-5115	a	6,200	42 U.S.C 10601(d) (P.L. 100-690, P.L. 102-572); 18 USC 3611, 3612	1988	Seq.
The Judiciary	Federal Judicial Center	Gifts and Donations, Federal Judicial Center Foundation	10-8123	a	532	28 USC 629 (P.L. 100-702)	1988	Exempt
The Judiciary	Judicial Retirement Funds	Judicial Survivors' Annuities Fund	10-8110	14,276	22,236	28 USC 376(b), (c), (d), (f); P.L. 102-572, sec. 201(k)	1956	Exempt
The Judiciary	Judicial Retirement Funds	Judicial Officers' Retirement Fund	10-8122	a	21,599	28 USC 377(j),(k), (n),(o)	1988	Exempt
The Judiciary	Judicial Retirement Funds	U.S. Court of Federal Claims Judges' Retirement Fund	10-8124	a	540	28 USC 178(l)	1990	Exempt
Executive Office of the President	Office of National Drug Control Policy	Gifts and Donations	11-8240	a	0	21 USC 1502(d)(5)	1989	Exempt
Executive Office of the President	Official Residence of the Vice President	Donations for the Official Residence of the Vice President	11-8241	a	0	P.L. 93-552, sec. 609; 88 Stat. 1764	1974	Exempt

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Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Funds Appropriated to the President	African Development Foundation	Gifts and Donations, African Development Foundation	11-8239	a	2	22 USC 290h-4(a)(9)	1980	Exempt
Funds Appropriated to the President	Agency for International Development	Operating Expenses of the Agency for International Development	11-1000	0	0	22 USC 2186(e)	1992	Seq.
Funds Appropriated to the President	Agency for International Development	Foreign Service National Separation Trust Fund	72-8342	a	3,154	22 USC 4012a	1991	Exempt
Funds Appropriated to the President	Agency for International Development	Miscellaneous Trust Funds	72-9971	6,188	1,184	22 USC 2395(d)	1961	Exempt
Funds Appropriated to the President	Inter-American Foundation	Gifts and Contributions, Inter-American Foundation	11-8243	0	0	22 USC 290f(e)(9)	1969	Seq.
Funds Appropriated to the President	Military Sales Programs	Kuwait Civil Reconstruction Trust Fund	11-8238	a	0	22 USC 2392(e)	1961	Exempt
Funds Appropriated to the President	Military Sales Programs	Foreign Military Sales Trust Fund	11-8242	0	0	22 USC 2762(a), 2769	1968	Exempt
Funds Appropriated to the President	Peace Corps	Foreign Service National Separation Liability Trust Fund	11-8345	a	185	22 USC 4012(a)	1991	Exempt
Funds Appropriated to the President	Peace Corps	Peace Corps Miscellaneous Trust Funds	11-9972	167	734	22 USC 2509(a)(4)(B)	1961	Exempt

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Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Agriculture	Agricultural Marketing Service	Perishable Agricultural Commodities Act Fund	12-5070	3,403	7,521	7 USC 499c(b)	1930	Seq.
Department of Agriculture	Agricultural Marketing Service	Funds for Strengthening Markets, Income, and Supply (Section 32)	12-5209	487,263	523,015	7 USC 612c	1935	Seq.
Department of Agriculture	Agricultural Marketing Service	Miscellaneous Trust Funds	12-9972	79,231	101,824	7 USC 1622(h)	1946	Seq.
Department of Agriculture	Agricultural Research Service	Miscellaneous Contributed Funds	12-8214	1,509	11,317	7 USC 450a*	1963	Exempt
Department of Agriculture	Animal and Plant Health Inspection Service	Miscellaneous Trust Funds	12-9971	5,103	8,145	21 USC 102; 7 USC 450b	1890	Exempt
Department of Agriculture	Economic Research Service	Miscellaneous Contributed Funds	12-8227	28	483	7 USC 450b	1919	Exempt
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Export Loans Program Account	12-1336	^a	403,238	2 USC 661, sec. 502	1990	Seq.
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Fund	12-4336	131,959	179,305	7 USC 1784	1954	Partial
Department of Agriculture	Food and Consumer Service	State Child Nutrition Programs	12-3539	2,329,819	4,770,109	42 USC 1766b, 1769(c), 1769b-1, 1769g, 1773, 1788	1994	Exempt
Department of Agriculture	Food and Consumer Service	The Emergency Food Assistance Program	12-3635	0	230	7 USC 612(c)	1983	Seq.

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Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Agriculture	Food Safety and Inspection Service	Expenses and Refunds, Inspection and Grading of Farm Products	12-8137	686	2,240	7 USC 1622(h)	1946	Seq.
Department of Agriculture	Foreign Agricultural Service	Miscellaneous Contributed Funds	12-8232	4,789	1,704	22 USC 2392(a),(b)	1961	Exempt
Department of Agriculture	Forest Service	Construction	12-1103	0	0	16 USC 501	1913	Seq.
Department of Agriculture	Forest Service	Operations and Maintenance of Quarters	12-5219	4,854	6,452	5 USC 5911 note	1984	Seq.
Department of Agriculture	Forest Service	Pacific Yew Sales, Forest Service	12-5225	a	-7	16 USC 4801-4807	1992	Seq.
Department of Agriculture	Forest Service	Cooperative Work Trust Fund	12-8028	a	268,404	16 USC 498	1914	Seq.
Department of Agriculture	Forest Service	Reforestation Trust Fund	12-8046	37,405	30,176	16 USC 1606a	1980	Seq.
Department of Agriculture	Forest Service	Forest Service Permanent Appropriations	12-9921	235,699	321,495	16 USC 499, 577g, 500, 577g-1; 7 USC 1012	1907	Seq.
Department of Agriculture	Forest Service	Forest Service Permanent Appropriations	12-9922	153,080	243,878	5 USC 5911 note; 16 USC 472a(h),(l), 490, 501, 539d, 579c, 580, 580a, 580p-2, 580p-3	1913	Seq.
Department of Agriculture	National Agricultural Statistics Service	Miscellaneous Contributed Funds	12-8218	209	275	7 USC 450b	1919	Exempt
Department of Agriculture	Natural Resources Conservation Service	Miscellaneous Contributed Funds	12-8210	431	161	7 USC 450b	1919	Exempt

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Accounts with permanent appropriations (Dollars in thousands)								
Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Agriculture	Office of the Secretary	Gifts and Bequests	12-8203	213	975	7 USC 2269	1978	Exempt
Department of Commerce	General Administration	Gifts and Bequests	13-8501	446	174	15 USC 1522	1964	Exempt
Department of Commerce	International Trade Administration	Foreign Service National Separation Liability Trust Fund	13-8344	a	0	22 USC 4012a (a), (c)	1992	Exempt
Department of Commerce	National Oceanic and Atmospheric Administration	Damage Assessment and Restoration Revolving Fund	13-4316	a	-1,684	P.L. 101-515, 104 Stat. 2105 (see 33 USC 2706 note)	1990	Seq.
Department of Defense -- Military	Operation and Maintenance	Kaho'olawe Island Restoration Fund	17-5185	a	0	107 Stat. 1480*	1993	Seq.
Department of Defense -- Military	Operation and Maintenance	Restoration of the Rocky Mountain Arsenal	21-5098	a	5,694	P.L. 99-661, sec. 1367, 100 Stat. 4003	1986	Exempt
Department of Defense -- Military	Operation and Maintenance	DOD 50th Anniversary of World War II Commemoration	21-5194	a	30	P.L. 102-484, sec. 378, 106 Stat. 2388	1992	Seq.
Department of Defense -- Military	Operation and Maintenance	Defense Cooperation	97-5187	a	-4,371	107 Stat. 1781*	1993	Seq.
Department of Defense -- Military	Trust Funds	Department of the Navy Trust Funds	17-9972	22,062	18,793	10 USC 2601, 6973, 6974(a), 7220, 7221, 7222, 7604	1910	Exempt
Department of Defense -- Military	Trust Funds	National Science Center Gift Fund	21-8174	a	0	P.L. 99-145, sec. 1459, 99 Stat. 764	1985	Exempt
Department of Defense -- Military	Trust Funds	Department of the Army Trust Funds	21-9971	298	153	10 USC 2601(a),(b)	1956	Exempt

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Department of Defense -- Military	Trust Funds	Department of the Air Force General Gift Fund	57-8928	4,060	372	10 USC 2601(a),(b)(3)	1948	Exempt
Department of Defense -- Military	Trust Funds	Foreign National Employees Separation Pay	97-8165	a	87,857	10 USC 1581	1991	Exempt
Department of Defense -- Military	Trust Funds	Voluntary Separation Incentive Fund	97-8335	a	55,457	10 USC 1175	1991	Exempt
Department of Defense--Civil	Corps of Engineers--Civil	Rivers and Harbors Contributed Funds	96-8862	49,729	138,563	33 USC 560, 701h	1915	Seq.
Department of Defense--Civil	Corps of Engineers--Civil	Permanent Appropriations	96-9921	13,065	17,404	33 USC 683, 701c-3	1893	Seq.
Department of Defense--Civil	Education Benefits	Education Benefits Fund	97-8098	52,931	206,817	10 USC 2006 (a),(c),(h)	1984	Exempt
Department of Defense--Civil	Forest and Wildlife Conservation, Military Reservations	Forest Products Program	21-5285	1,205	101	10 USC 2665(d)	1918	Exempt
Department of Defense--Civil	Forest and Wildlife Conservation, Military Reservations	Wildlife Conservation	97-5095	1,603	1,936	10 USC 2665	1918	Exempt
Department of Defense--Civil	Military Retirement	Payment to Military Retirement Fund	97-0040	9,500,000	11,908,000	10 USC 1465(b)(2), 1466(b)(1)	1983	Exempt
Department of Defense--Civil	Military Retirement	Military Retirement Fund	97-8097	27,425,859	26,804,361	10 USC 1461, 1462, 1467	1983	Exempt
Department of Education	Departmental Management	Contributions	91-8258	0	66	20 USC 3481	1979	Exempt
Department of Education	Office of Postsecondary Education	Federal Direct Loan Program, Program Account	91-0243	a	55,726	20 USC 1087a	1993	e

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Department of Education	Office of Vocational and Adult Education	Vocational and Adult Education	91-0400	7,148	7,148	20 USC 11	1917	Seq.
Department of Energy	Departmental Administration	Gifts and Donations, Department of Energy	89-8576	a	0	42 USC 7262	1977	Exempt
Department of Energy	Energy Programs	SPR Petroleum Account	89-0233	0	0	42 USC 6247	1981	Seq.
Department of Energy	Energy Programs	Payments to States Under Federal Power Act	89-5105	1,052	2,515	16 USC 810(a)	1920	Seq.
Department of Energy	Energy Programs	Advances for Cooperative Work	89-8575	136,967	21,533	42 USC 5817	1974	Seq.
Department of Energy	Power Marketing Administration	Continuing Fund, Western Area Power Administration	89-5069	0	19	P.L. 99-141, 99 Stat. 575	1985	Exempt
Department of Energy	Power Marketing Administration	Continuing Fund, Southwestern Power Administration	89-5649	0	0	16 USC 825s-1	1951	Seq.
Department of Energy	Power Marketing Administration	Continuing Fund, Southeastern Power Administration	89-5653	0	0	16 USC 825s-2	1951	Seq.
Department of Health and Human Services	Assistant Secretary for Health	Miscellaneous Trust Funds	75-9971	24,062	61,425	42 USC 300aa(b)	1944	Exempt
Department of Health and Human Services	Centers for Disease Control and Prevention	Disease Control, Research, and Training	75-0943	0	1,099	15 USC 3701, et seq.*	1986	Seq.

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Department of Health and Human Services	Food and Drug Administration	Salaries and Expenses	75-9911	0	322	15 USC 3710*	1986	Seq.
Department of Health and Human Services	Health Care Financing Administration	Federal Supplementary Medical Insurance Trust Fund	20-8004	24,576,220	61,256,363	42 USC 1395s, 1395t	1965	Exempt
Department of Health and Human Services	Health Care Financing Administration	Federal Hospital Insurance Trust Fund	20-8005	52,752,103	112,397,148	42 USC 1395i	1965	Seq.
Department of Health and Human Services	Health Care Financing Administration	Grants to States for Medicaid	75-0512	5,552,000	0	P.L. 98-139, 97 Stat. 882	1983	Exempt
Department of Health and Human Services	Health Care Financing Administration	Payments to Health Care Trust Funds	75-0580	444,000	1,639,670	P.L. 98-21, 97 Stat. 89; P.L. 103-66, 107 Stat. 476	1983	Exempt
Department of Health and Human Services	Health Care Financing Administration	Health Maintenance Organization Loan and Loan Guarantee Fund	75-4420	a	0	42 USC 300e-7(d)(1)	1975	Exempt
Department of Health and Human Services	Health Resources and Services Administration	Health Profession Graduate Student Loan Insurance Program Account	75-0340	a	23,512	P.L. 101-508	1990	Partial
Department of Health and Human Services	Indian Health Service	Indian Health Services	75-0390	709	0	P.L. 94-482*	1921	Partial
Department of Health and Human Services	Indian Health Service	Indian Health Facilities	75-0391	0	4,116	P.L. 86-121, 73 Stat. 267	1959	Partial

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Department of Health and Human Services	National Institutes of Health	National Institutes of Health	75-9915	a	7,339	15 USC 3710a(b)(1)	1986	Partial
Department of Housing and Urban Development	Housing Programs	Annual Contributions for Assisted Housing	86-0164	0	0	31 USC 1305	1976	Seq.
Department of Housing and Urban Development	Housing Programs	General and Special Risk Program Account	86-0200	a	f	12 USC 1715z-3(b), 1735c(f)*	1965	Seq.
Department of Housing and Urban Development	Housing Programs	Interstate Land Sales	86-5270	574	349	15 USC 1704(b)	1968	Seq.
Department of Housing and Urban Development	Housing Programs	Manufactured Home Inspection and Monitoring	86-5271	5,335	10,766	42 USC 5419	1974	Seq.
Department of Housing and Urban Development	Management and Administration	Salaries and Expenses	86-0143	0	0	P.L. 103-327; 108 Stat. 2313	1994	Seq.
Department of Housing and Urban Development	Management and Administration	Office of Federal Housing Enterprise Oversight	86-5272	a	0	P.L. 102-550, sec. 1313(a)*	1992	Seq.
Department of Housing and Urban Development	Management and Administration	Gifts and Bequests	86-8093	0	0	42 USC 3535(k)	1965	Exempt
Department of the Interior	Bureau of Indian Affairs	White Earth Settlement Fund	14-2204	a	7,370	25 USC 331; 31 USC 1304, 100 Stat. 61, P.L. 99-264	1986	Seq.
Department of the Interior	Bureau of Indian Affairs	Payment to Tribal Economic Recovery Fund	14-2305	a	76,600	P.L. 102-575, sec. 3504, 106 Stat. 4732	1992	Seq.

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Department of the Interior	Bureau of Indian Affairs	Operation and Maintenance of Quarters	14-5051	7,698	6,106	5 USC 5911 note, P.L. 101-121, 103 Stat. 745	1984	Seq.
Department of the Interior	Bureau of Indian Affairs	Cooperative Fund (Papago)	14-8366	5,700	1,883	P.L. 97-293, 96 Stat. 1284	1982	Seq.
Department of the Interior	Bureau of Indian Affairs	Miscellaneous Permanent Appropriations	14-9925	46,890	72,259	P.L. 82-136, 65 Stat. 254; 25 USC 385a	1946	Seq.
Department of the Interior	Bureau of Indian Affairs	Miscellaneous Trust Funds	14-9973	423,971	362,945	25 USC 123	1916	Exempt
Department of the Interior	Bureau of Land Management	Miscellaneous Permanent Payment Appropriations	14-9921	140,951	83,894	7 USC 1012; 30 USC 191; 43 USC 1181f, 1181f-1, 1762, 315; 65 Stat. 252; 43 USC 1611*	1920	Seq.
Department of the Interior	Bureau of Land Management	Permanent Operating Funds	14-9926	a	4,930	30 USC 229(a)*; 43 USC 1736a, 1976*; 5 USC 5911 note, 16 USC 460II-3	1920	Seq.
Department of the Interior	Bureau of Land Management	Miscellaneous Trust Funds	14-9971	3,667	1,664	43 USC 315h, 315i, 887, 1719*, 1721*	1934	Seq.
Department of the Interior	Bureau of Mines ⁹	Contributed Funds	14-8287	495	1,369	30 USC 412	1950	Exempt
Department of the Interior	Bureau of Reclamation	Construction Program	14-0684	0	0	P.L. 102-368, Title VII	1992	Seq.
Department of the Interior	Bureau of Reclamation	Colorado River Dam Fund, Boulder Canyon Project	14-5656	23,602	50,775	43 USC 617a (a), 618a	1928	Seq.
Department of the Interior	Bureau of Reclamation	Reclamation Trust Funds	14-8070	7,681	9,563	43 USC 395, 396	1921	Seq.

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Department of the Interior	Bureau of Reclamation	Miscellaneous Permanent Appropriations	14-9922	272	238	P.L. 82-578 (66 Stat. 754, 755); P.L. 85-123 (71 Stat. 342); P.L. 81-759 (64 Stat. 595, 689); 16 USC 695m; P.L. 98-473 (98 Stat. 838, 1874)	1921	Seq.
Department of the Interior	Geological Survey	Operation and Maintenance of Quarters	14-5055	a	25	P.L. 98-473, 98 Stat. 1837*	1984	Seq.
Department of the Interior	Geological Survey	Contributed Funds	14-8562	50	165	P.L. 99-591, 100 Stat. 3341-252	1986	Seq.
Department of the Interior	Minerals Management Service	Mineral Leasing and Associated Payments	14-5003	537,523	519,636	30 USC 191	1920	Seq.
Department of the Interior	Minerals Management Service	National Forest Fund, Payments to States	14-5243	a	2,228	16 USC 500	1908	Seq.
Department of the Interior	Minerals Management Service	Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	14-5248	a	1,229	33 USC 701c-3	1941	Seq.
Department of the Interior	National Biological Service	Operation and Maintenance of Quarters	14-5038	a	0	Sec 320, P.L. 98-473, 98 Stat. 1874	1985	Seq.
Department of the Interior	National Biological Service	Donations and Contributed Funds	14-8356	a	75	16 USC 661 et. seq.	1934	Seq.
Department of the Interior	National Park Service	Operation of the National Park System	14-1036	0	1	29 USC 524; P.L. 102-27	1979	Seq.

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Department of the Interior	National Park Service	Operation and Maintenance of Quarters	14-5049	8,034	10,736	5 USC 5911; P.L. 98-473, sec. 320; P.L.100-446, sec. 316; 102 Stat. 1826	1984	Seq.
Department of the Interior	National Park Service	Fee Collection Support, National Park System	14-5057	a	11,353	P.L. 103-66, sec. 10002(b), 107 Stat. 403-404	1993	Seq.
Department of the Interior	National Park Service	Miscellaneous Permanent Appropriations	14-9924	1,028	742	16 USC 40a	1948	Seq.
Department of the Interior	National Park Service	Miscellaneous Trust Funds	14-9972	11,920	9,233	16 USC 6, 211-212, 464(c)	1920	Exempt
Department of the Interior	Office of Surface Mining Reclamation and Enforcement	Abandoned Mine Reclamation	14-5015	a	0	P.L. 102-486	1992	Seq.
Department of the Interior	Office of the Secretary	Utah Reclamation Mitigation and Conservation	14-5174	a	250	P.L. 102-575; 106 Stat. 4600, 4649	1992	Seq.
Department of the Interior	Office of the Secretary	Take Pride In America, Gifts and Bequests	14-8369	a	84	P.L. 101-628; 104 Stat. 4469, 4502	1990	Exempt
Department of the Interior	Territorial and International Affairs	Compact of Free Association	14-0415	0	122,469	100 Stat. 733	1986	Partial
Department of the Interior	Territorial and International Affairs	Payments to the United States Territories, Fiscal Assistance	14-0418	53,351	101,865	P.L. 96-126, 93 Stat. 966	1979	Exempt
Department of the Interior	United States Fish and Wildlife Service	Natural Resource Damage Assessment Fund	14-1618	a	11,000	42 USC 1474b, 1474b note	1991	Exempt

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Department of the Interior	United States Fish and Wildlife Service	Operation and Maintenance of Quarters	14-5050	1,454	1,868	5 USC 5911 note	1966	Seq.
Department of the Interior	United States Fish and Wildlife Service	National Wildlife Refuge Fund	14-5091	7,425	7,063	16 USC 715s	1935	Seq.
Department of the Interior	United States Fish and Wildlife Service	Migratory Bird Conservation Account	14-5137	14,535	44,078	16 USC 718d	1934	Seq.
Department of the Interior	United States Fish and Wildlife Service	Cooperative Endangered Species Conservation Fund	14-5143	a	22,424	16 USC 1531-1543*	1988	Seq.
Department of the Interior	United States Fish and Wildlife Service	Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	14-5157	a	0	P.L. 101-618, sec. 206(f), 104 Stat. 3312	1990	Seq.
Department of the Interior	United States Fish and Wildlife Service	Rhinoceros and Tiger Conservation Fund	14-5199	a	0	16 USC 5305	1994	Seq.
Department of the Interior	United States Fish and Wildlife Service	North American Wetlands Conservation Fund	14-5241	a	10	P.L. 101-233*; 16 USC 703-711*, 715*	1992	Seq.
Department of the Interior	United States Fish and Wildlife Service	Sport Fish Restoration	14-8151	0	207,676	P.L. 102-587, sec. 5604*, 16 USC 777-777k*, 3951-3956*	1951	Seq.
Department of the Interior	United States Fish and Wildlife Service	African Elephant Conservation Fund	14-8154	a	1,169	16 USC 4212	1988	Seq.
Department of the Interior	United States Fish and Wildlife Service	Contributed Funds	14-8216	4,075	3,962	16 USC 668dd(b)(2), 661, 742f(b)	1934	Seq.
Department of the Interior	United States Fish and Wildlife Service	Miscellaneous Permanent Appropriations	14-9923	124,177	199,857	16 USC 460d*, 669-669i*, 701-718h*	1937	Seq.

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Department of Justice	Drug Enforcement Administration	Drug Diversion Control Fee Account	15-5131	a	47,871	P.L. 102-395, 706 Stat. 1842; 21 USC 886a	1992	Seq.
Department of Justice	Immigration and Naturalization Service	Immigration Legalization	15-5086	a	2,792	8 USC 1101, as amended*	1986	Seq.
Department of Justice	Immigration and Naturalization Service	Immigration User Fee	15-5087	a	265,036	P.L. 99-500 and 99-591*	1988	Seq.
Department of Justice	Immigration and Naturalization Service	Immigration Examinations Fee	15-5088	a	235,888	Not provided	Not provided	Seq.
Department of Justice	Immigration and Naturalization Service	Immigration Land Border Inspection Fee	15-5089	a	547	P.L. 101-515*	1991	Seq.
Department of Justice	Immigration and Naturalization Service	Breached Bond/Detention Fund	15-5126	a	8,183	8 USC 1356(r)	1992	Seq.
Department of Justice	Legal Activities	Independent Counsel	15-0327	a	10,500	28 USC 591 note	1987	Seq.
Department of Justice	Legal Activities	Assets Forfeiture Fund	15-5042	0	478,567	28 USC 524(c)	1985	Seq.
Department of Justice	Office of Justice Programs	Crime Victims Fund	15-5041	0	138,534	42 USC 10601(c)	1992	Seq.
Department of Justice	Radiation Exposure Compensation	Radiation Exposure Compensation Trust Fund	15-8116	a	3,521	104 Stat. 920*	1990	Seq.
Department of Labor	Employment and Training Administration	Payments to the Unemployment Trust Fund	16-0178	a	4,320	P.L. 102-164	1992	Seq/ 906
Department of Labor	Employment and Training Administration	Gifts and Bequests	16-8131	0	177	29 USC 1579(b), 1774(a)(5)	1973	Exempt
Department of Labor	Employment and Training Administration	Unemployment Trust Fund	20-8042	28,591,773	30,374,582	42 USC 1104	1935	Seq/ 906

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Department of Labor	Employment Standards Administration	Panama Canal Commission Compensation Fund	16-5155	a	16,614	P.L. 100-705, 102 Stat. 4685	1988	Exempt
Department of Labor	Employment Standards Administration	Special Workers' Compensation Expenses	16-9971	60,495	124,571	33 USC 944(a), (c)	1927	Exempt
Department of State	Administration of Foreign Affairs	Payment to the Foreign Service Retirement and Disability Fund	19-0540	222,500	141,400	22 USC 1105(b)*	1970	Exempt
Department of State	Administration of Foreign Affairs	Foreign Service Retirement and Disability Fund	19-8186	702,391	432,830	22 USC 1071(a)*	1946	Exempt
Department of State	Administration of Foreign Affairs	Foreign Service National Separation Liability Trust Fund	19-8340	a	6,426	22 USC 4012a	1992	Exempt
Department of State	Administration of Foreign Affairs	Miscellaneous Trust Funds	19-9971	4,248	13,107	22 USC 809(a)*	1946	Exempt
Department of State	Other	International Center, Washington, DC	19-5151	1,120	500	P.L. 90-553, 82 Stat. 958	1968	Seq.
Department of Transportation	Coast Guard	Boat Safety	69-8149	0	7,500	46 USC 13106 (a)	1971	Seq.
Department of Transportation	Coast Guard	Payment of Claims	69-8312	a	5,801	P.L. 101-239*	1989	Seq.
Department of Transportation	Coast Guard	Emergency Fund	69-8313	a	50,000	P.L. 101-239*	1989	Seq.
Department of Transportation	Coast Guard	Coast Guard General Gift Fund	69-8533	22	60	10 USC 2601	1956	Exempt
Department of Transportation	Federal Aviation Administration	Trust Fund Share of FAA Operations	69-8104	0	0	26 USC 9502	1994	Seq.

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Department of Transportation	Federal Highway Administration	Federal-Aid Highways (Highway Trust Fund)	69-8083	a	0	23 USC 308(a)	1958	Seq.
Department of Transportation	Federal Highway Administration	Miscellaneous Trust Funds	69-9971	7,380	5,640	23 USC 308(a)	1958	Seq.
Department of Transportation	Maritime Administration	Ocean Freight Differential	69-1751	0	0	46 USC 1241h(c)*	1985	Exempt
Department of Transportation	Maritime Administration	Gifts and Bequests	69-8503	3	0	49 USC 326*	1983	Exempt
Department of Transportation	Maritime Administration	Special Studies, Services and Projects	69-8547	424	0	15 USC 1525-26;	1970	Exempt
Department of Transportation	Office of the Secretary	Gifts and Bequests	69-8548	-3	18	49 USC 326	1966	Exempt
Department of Transportation	Research and Special Programs Administration	Emergency Preparedness Grants	69-5282	a	7,957	49 USC 5116(i)	1990	Seq.
Department of the Treasury	Bureau of the Public Debt	Administering the Public Debt	20-0560	0	122,560	P.L. 101-509, 104 Stat. 1394	1990	Seq.
Department of the Treasury	Bureau of the Public Debt	Payment of Government Losses In Shipment	20-1710	0	500	P.L. 103-329, 108 Stat. 2387 (1994)	1994	Seq.
Department of the Treasury	Departmental Offices	Presidential Election Campaign Fund	20-5081	34,788	69,755	26 USC 9006	1971	Seq.
Department of the Treasury	Departmental Offices	Department of the Treasury Forfeiture Fund	20-5697	a	151,345	31 USC 9703(a)	1992	Seq.
Department of the Treasury	Departmental Offices	Gifts and Bequests	20-8790	10	33	31 USC 321(d)	1984	Exempt
Department of the Treasury	Financial Management Service	Payment to the Resolution Funding Corporation	20-1851	a	2,328,305	12 USC 1441b (f)(2)(E)	1989	Exempt

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Department of the Treasury	Financial Management Service	Interest on Uninvested Funds	20-1860	20,294	2,818	20 USC 74(a); 2 USC 158; 25 USC 161; 8 USC 1363	1970	Exempt
Department of the Treasury	Financial Management Service	Federal Interest Liabilities to the States	20-1877	a	0	31 USC 6503(d)(1)	1990	Seq.
Department of the Treasury	Financial Management Service	Claims, Judgments, and Relief Acts	20-1895	313,956	503,084	31 USC 1304	1982	Exempt
Department of the Treasury	Financial Management Service	Miscellaneous Trust Funds	20-9971	75	36	P.L. 87-467	1962	Seq.
Department of the Treasury	Interest On the Public Debt	Other Interest on the Public Debt	20-0550	152,900,934	296,277,764	31 USC 1305(2)	1847	Exempt
Department of the Treasury	Internal Revenue Service	Refunding Internal Revenue Collections, Interest	20-0904	1,749,533	3,068,284	26 USC 6611	1954	Exempt
Department of the Treasury	Internal Revenue Service	Payment Where Earned Income Credit Exceeds Liability for Tax	20-0906	1,099,776	10,949,827	26 USC 32	1975	Exempt
Department of the Treasury	Internal Revenue Service	Processing, Assistance, and Management	20-0912	0	0	Not provided	Not provided	Seq.
Department of the Treasury	Internal Revenue Service	Health Insurance Supplement to Earned Income Credit	20-0920	a	773,000	Not provided	Not provided	Exempt
Department of the Treasury	Internal Revenue Service	Reimbursement to State and Local Law Enforcement Agencies	20-5099	a	49	Not provided	Not provided	Exempt
Department of the Treasury	United States Customs Service	Salaries and Expenses	20-0602	0	260,181	19 USC 58c	1986	Seq.

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Department of the Treasury	United States Customs Service	Refunds, Transfers and Expenses, Unclaimed, Abandoned and Seized Goods	20-8789	6,521	4,277	19 USC 1613(a)	1930	Seq.
Department of the Treasury	United States Customs Service	Miscellaneous Permanent Appropriations	20-9922	96,828	164,513	48 USC 740	1900	Exempt
Department of the Treasury	United States Mint	Coinage Profit Fund	20-5811	18,226	-627	31 USC 5111 (b)	1973	Exempt
Department of the Treasury	United States Secret Service	Contribution for Annuity Benefits	20-1407	11,000	40,000	71 Stat. 391, 399	1957	Seq.
Department of Veterans Affairs	Departmental Administration	National Cemetary Gift Fund	36-8129	a	26	38 USC 2407	1973	Exempt
Department of Veterans Affairs	Veterans Benefits Administration	Direct Loan Program Account	36-1024	a	11	Not provided	Not provided	Seq.
Department of Veterans Affairs	Veterans Benefits Administration	Loan Guaranty Program Account	36-1025	a	25,952	Not provided	Not provided	Seq.
Department of Veterans Affairs	Veterans Benefits Administration	Guaranty and Indemnity Program Account	36-1119	a	611,336	Not provided	Not provided	Seq.
Department of Veterans Affairs	Veterans Benefits Administration	National Service Life Insurance Fund	36-8132	1,304,888	1,417,259	38 USC 1919(a),(b)	1940	Exempt
Department of Veterans Affairs	Veterans Benefits Administration	Post-Vietnam Era Veterans Education Account	36-8133	290,399	36,527	31 USC 1321(a)(82), (b); 38 USC 3222(a)	1976	Exempt
Department of Veterans Affairs	Veterans Benefits Administration	United States Government Life Insurance Fund	36-8150	21,556	9,925	38 USC 1956	1924	Exempt
Department of Veterans Affairs	Veterans Health Administration	Medical Care Cost Recovery Fund	36-5014		95,764	38 USC 1729(g)	1991	Seq.

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Department of Veterans Affairs	Veterans Health Administration	General Post Fund, National Homes	36-8180	11,521	26,822	38 USC 8301	1930	Exempt
Environmental Protection Agency	Environmental Protection Agency	Exxon Valdez Settlement Fund	68-5297	a	0	P.L. 102-389, 106 Stat. 1603	1992	Seq.
Environmental Protection Agency	Environmental Protection Agency	Miscellaneous Contributed Funds	68-8741	18	0	22 USC 2357	1961	Exempt
General Services Administration	Federal Property Resources Activities	Expenses, Disposal of Surplus Real and Related Personal Property	47-5254	2,113	1,200	40 USC 485(b)	1954	Seq.
General Services Administration	General Activities	Unconditional Gifts of Real, Personal, or Other Property	47-8198	0	45	40 USC 298a	1949	Exempt
General Services Administration	Personal Property Activities	Expenses of Transportation Audit Contracts and Contract Administration	47-5250	a	14,222	31 USC 3726(c),(d)	1993	Seq.
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Endeavor Teacher Fellowship Trust Fund	80-8550	a	15	42 USC 2467a	1992	Seq.
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Science, Space and Technology Education Trust Fund	80-8978	a	1,388	42 USC 2467	1988	Seq.
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Miscellaneous Trust Funds	80-9971	2	171	42 USC 2473	1958	Exempt
Office of Personnel Management	Office of Personnel Management	Payment to Civil Service Retirement and Disability Fund	24-0200	11,683,200	12,536,538	5 USC 8348(g)	1966	Exempt

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Office of Personnel Management	Office of Personnel Management	Civil Service Retirement and Disability Fund	24-8135	40,193,782	36,481,534	5 USC 8334(a)(1)(2), 8422(a)(1) and (c), 8423(a)(1)	1920	Exempt
Social Security Administration	Social Security Administration	Federal Old-Age and Survivors Insurance Trust Fund	20-8006	177,922,789	282,559,227	42 USC 401(a)	1939	^e
Social Security Administration	Social Security Administration	Federal Disability Insurance Trust Fund	20-8007	20,602,215	38,580,236	42 USC 401(b)	1956	Exempt
Social Security Administration	Social Security Administration	Payments to Social Security Trust Funds	28-0404	^a	5,659,196	97 Stat. 65, 83, 84, 89	1983	Exempt
Other Independent Agencies	Administrative Conference of the United States	Gifts and Bequests	95-8280	^a	0	5 USC 595(12)	1972	Exempt
Other Independent Agencies	Advisory Commission on Intergovernmental Relations	Contributions	55-8155	110	220	P.L. 89-733, 80 Stat. 1162; 42 USC 4279	1966	Exempt
Other Independent Agencies	Advisory Council on Historic Preservation	Donations	95-8298	2	0	16 USC 470m(g)	1980	Exempt

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	American Battle Monuments Commission	Contributions	74-8569	28	2,238	36 USC 128	1946	Exempt
Other Independent Agencies	Appalachian Regional Commission	Miscellaneous Trust Funds	46-9971	3,700	3,233	40 USC App. 105	1965	Exempt
Other Independent Agencies	Barry Goldwater Scholarship and Excellence In Education Foundation	Barry Goldwater Scholarship and Excellence In Education Foundation Fund	95-8281	a	4,278	20 USC 4707, 4708	1986	Exempt
Other Independent Agencies	Christopher Columbus Fellowship Foundation	Christopher Columbus Fellowship Foundation	76-8187	a	274	20 USC 5705	1992	Exempt
Other Independent Agencies	Commission for the Preservation of America's Heritage Abroad	Gifts and Donations	95-8268	a	5	16 USC 469j(g)(6)	1985	Exempt
Other Independent Agencies	Corporation for National and Community Service	Gifts and Contributions	95-9972	a	103,526	42 USC 12651g	1973	Exempt
Other Independent Agencies	Court of Veterans Appeals	Court of Veterans Appeals Retirement Fund	95-8290	a	0	P.L. 101-94, 103 Stat. 625	1989	Exempt
Other Independent Agencies	Court of Veterans Appeals	Practice Registration Fee	95-5113	a	4	38 USC 7285	1988	Exempt

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	Farm Credit System Financial Assistance Corporation	Financial Assistance Corporation Trust Fund	78-8202	a	0	P.L. 100-233 sec. 6.25(b), 101 Stat. 1569	1988	Exempt
Other Independent Agencies	Federal Emergency Management Agency	Bequests and Gifts	11-8244	67	65	42 USC 5201(b)	1980	Exempt
Other Independent Agencies	Federal Financial Institutions Examination Council Appraisal Subcommittee	Registry Fees	95-5026	a	4,249	12 USC 3337, 3338	1989	Exempt
Other Independent Agencies	Federal Retirement Thrift Investment Board	Payment from the General Fund	26-0101	a	0	5 USC 8432(c)(3) and 8437(c)	1986	N/A
Other Independent Agencies	Federal Retirement Thrift Investment Board	Program Expenses	26-5290	a	31,744	5 USC 8472(i)	1986	Exempt
Other Independent Agencies	Harry S. Truman Scholarship Foundation	Harry S. Truman Memorial Scholarship Trust Fund	95-8296	3,959	3,212	20 USC 2009(a),(d)	1975	Exempt
Other Independent Agencies	Institute of Museum Services	Gifts and Donations	59-8080	a	12	20 USC 966	1976	Exempt
Other Independent Agencies	James Madison Memorial Fellowship Foundation	James Madison Memorial Fellowship Trust Fund	95-8282	a	3,703	20 USC 4510(a)	1986	Exempt

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	Japan-United States Friendship Commission	Japan-United States Friendship Trust Fund	95-8025	a	136	P.L. 94-118; 89 Stat. 603; 22 USC 2902, 2905	1975	Exempt
Other Independent Agencies	National Archives and Records Administration	National Archives Gift Fund	88-8127	-93	382	44 USC 2112, 2305	1941	Exempt
Other Independent Agencies	National Commission On Libraries and Information Science	Contributions	95-9971	a	1	20 USC 1503	1970	Exempt
Other Independent Agencies	National Council On Disability	Gifts and Donations	95-8077	0	0	29 USC 783(b)	1984	Exempt
Other Independent Agencies	National Endowment for the Arts	Gifts and Donations (Arts)	59-8040	29	953	20 USC 959(a)(2)	1965	Exempt
Other Independent Agencies	National Endowment for the Humanities	Gifts and Donations (Humanities)	59-8050	777	65	20 USC 959(a)(2)	1965	Exempt
Other Independent Agencies	National Science Foundation	Donations	49-8960	3,703	36,727	42 USC 1870(f)	1950	Exempt
Other Independent Agencies	Pennsylvania Avenue Development Corporation	Gifts and Donations	42-8112	0	0	40 USC 875(13)	1972	Exempt
Other Independent Agencies	Railroad Retirement Board	Federal Payments to the Railroad Retirement Accounts	60-0113	2,922,294	3,459,294	Not provided	Not provided	Exempt

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	Railroad Retirement Board	Rail Industry Pension Fund	60-8011	3,446,782	2,948,244	45 USC 231n(a)(d)	1937	Exempt
Other Independent Agencies	Railroad Retirement Board	Railroad Social Security Equivalent Benefit Account	60-8010	5,659,668	7,984,474	42 USC 231n-1	1983	Exempt
Other Independent Agencies	Railroad Retirement Board	Railroad Unemployment Insurance Trust Fund	60-8051	a	66,424	45 USC 360, 361	1938	Exempt
Other Independent Agencies	Railroad Retirement Board	Supplemental Annuity Pension Fund	60-8012	a	88,212	45 USC 231n(c)	1937	Seq.
Other Independent Agencies	Resolution Trust Corporation ^h	RTC Revolving Fund	22-4055	a	18,314,767	12 USC 1441a(i)(3)	1991	Exempt
Other Independent Agencies	Smithsonian Institution	Canal Zone Biological Area Fund	33-8190	127	222	20 USC 79d	1940	Exempt
Other Independent Agencies	United Mine Workers of America Benefit Funds	United Mine Workers of America 1992 Benefit Plan	95-8260	a	10,510	Not provided	Not provided	Seq.
Other Independent Agencies	United Mine Workers of America Benefit Funds	United Mine Workers of America Combined Benefit Fund	95-8295	a	275,450	Not provided	Not provided	Seq.
Other Independent Agencies	United States Holocaust Memorial Council	Gifts and Donations	95-8279	0	0	36 USC 1407	1980	Exempt

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Agency	Bureau	Account	Account number	Actual 1985 dollars	Actual 1994 dollars	Legal citation	Year enacted	GRH status
Other Independent Agencies	United States Information Agency	Foreign Service National Separation Liability Trust Fund	67-8341	^a	5,634	P.L. 102-138, sec. 151; 22 USC 4012a	1991	Exempt
Other Independent Agencies	United States Information Agency	Miscellaneous Trust Funds	67-9971	3,211	1,444	22 USC 1479, 2455(f), 2697	1948	Exempt
Total				\$575,579,688	\$982,626,782			

*Legal citation could not be verified.

^aThe account did not exist during fiscal year 1985 or the amount used could not be determined from available records.

^bThis account has been classified as a permanent appropriation in the President's budget since its inception although the authorizing legislation calls for donations to be credited to the account as offsetting collections (see p. 88).

^cAnnual appropriation acts contain language governing use of this authority (see p. 88).

^dThe Office of Technology Assessment was not funded beyond February 1996 (see p. 89).

^eThe account is exempt from sequestration but is subject to special rules or limitations under 2 U.S.C. 906 (see pp. 95 and 109).

^fThe amount of backdoor authority used could not be determined because the spending was commingled with spending under other authorities (see p. 98).

^gIn fiscal year 1996, the Congress terminated the U.S. Bureau of Mines under P.L. 104-99 (see p. 99).

^hResolution Trust Corporation activities were completed on December 31, 1995. All assets and liabilities were transferred to the Federal Savings and Loan Insurance Corporation Resolution Fund under the management of the Federal Deposit Insurance Corporation (see page 113).

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Figure III.5: Offsetting Collections by Agency, Bureau, and Account

Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Legislative Branch	Architect of the Capitol	Senate Restaurant Fund	00-4022	\$ 0	\$ 0	40 USC 174j-4; 174j-5	1973	Exempt	Receipts from restaurant activities
Legislative Branch	Architect of the Capitol	Capitol Buildings	01-0105	0	0	P.L. 102-468, sec. 168(b), 106 Stat. 2862 (1992)	1991	Seq.	Energy rebates from utility companies and other private companies providing services that result in energy savings
Legislative Branch	Architect of the Capitol	Capitol Power Plant	01-0133	135	49	P.L. 103-283, 108 Stat. 1435 (1994)	1994	Seq.	Reimbursements from the Folger Shakespeare Library
Legislative Branch	Architect of the Capitol	House of Representatives Gymnasium	01-4200	a	85	2 USC 117i	1992	Seq.	Fees from members of Congress and other authorized users
Legislative Branch	Architect of the Capitol	Judiciary Office Building Development and Operations Fund	01-4518	a	0	40 USC 1205, 1208	1988	Exempt	Rental payments from nonfederal tenants
Legislative Branch	Government Printing Office	Government Printing Office Revolving Fund	04-4505	56,593	73,255	44 USC 309(b)(2), 1708	1953	Seq.	Sales of government publications to the public by Superintendent of Documents

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Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Legislative Branch	House of Representatives	House of Representatives Restaurant Fund (Revolving Fund)	00-4003	0	1	40 USC 174k(b)	1940	Seq.	Not provided
Legislative Branch	House of Representatives	Beauty Shops (Revolving Fund)	00-4006	0	1	P.L. 91-145	1969	Seq.	Fees for beauty shop services
Legislative Branch	House of Representatives	House Barber Shops (Revolving Fund)	00-4007	0	1	P.L. 93-554, 88 Stat. 1776	1974	Seq.	Customer fees for barber shop services
Legislative Branch	House of Representatives	Page Residence Hall and Meal Plan	00-4011	60	79	2 USC 88b-5(b)	1983	Seq.	Payments for lodging, meals, and related services
Legislative Branch	Library of Congress	Salaries and Expenses	03-0101	4,128	6,345	2 USC 150	1977	Seq.	Sales of copies of card indexes and other publications of the Library
Legislative Branch	Library of Congress	Copyright Office: Salaries and Expenses	03-0102	5,992	16,254	17 USC 708(c)	1977	Seq.	Copyright fees
The Judiciary	Courts of Appeals, District Courts, and Other Judicial Services	Salaries and Expenses	10-0920	a	29,247	28 USC 1930(b), (c) P.L. 101-162 sec. 404 (a), 404(b), 406(b)	1989	Seq.	Fee collections in federal courts
Executive Office of the President	Executive Residence at the White House	Operating Expenses	11-0210	339	1,029	3 USC 110 note; 16 USC 1a-2(g); 3 USC 105*	1961	Seq.	Reimbursements for official events sponsored by private organizations

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Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Funds Appropriated to the President	Agency for International Development	Property Management Fund	72-4175	a	5	P.L. 101-513, 104 Stat. 2047	1990	Seq.	Sale of real property
Funds Appropriated to the President	Agency for International Development	Advance Acquisition of Property -- Revolving Fund	72-4590	0	254	22 USC 2358, 2357	1961	Exempt	Sale of excess property
Funds Appropriated to the President	International Security Assistance	Foreign Military Financing Program	11-1082	0	706	22 USC 2355(d)	1965	Seq.	Sale of obsolete equipment
Funds Appropriated to the President	International Security Assistance	Assistance for Relocation of Facilities in Israel	11-1088	0	0	22 USC 2349a(c)	1979	Exempt	Government of Israel
Funds Appropriated to the President	Overseas Private Investment Corporation	Overseas Private Investment Corporation Noncredit Account	71-4184	a	48,257	22 USC 2196	1969	Exempt	Insurance premiums and insurance claims recoveries
Funds Appropriated to the President	Peace Corps	Peace Corps Operating Expenses	11-0100	198	207	40 USC 481(c)	1949	Seq.	Proceeds from the sale of government vehicles
Department of Agriculture	Agricultural Marketing Service	Marketing Services	12-2500	28,390	52,058	7 USC 55(a), 511d	1981	Seq.	Grading and classifying cotton and tobacco
Department of Agriculture	Agricultural Marketing Service	Funds for Strengthening Markets, Income, and Supply (Section 32)	12-5209	0	786	Agricultural Marketing Agreement of 1937, as amended	1937	Seq.	Reimbursements from nonfederal milk market administrators

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Agriculture	Agricultural Marketing Service	Milk Market Orders Assessment Fund	12-8412	35,693	34,947	7 USC 608c(5)(I)	1971	Seq.	Assessment on regulated milk handlers and deductions from payments to producers
Department of Agriculture	Agricultural Research Service	Agricultural Research Service	12-1400	1,932	3,605	7 USC 450a; see also 7 USC 450, 3318	1963	Seq.	Funds from bilateral agreements
Department of Agriculture	Animal and Plant Health Inspection Service	Salaries and Expenses	12-1600	9,979	33,305	7 USC 426, 426b-426c, 2260; 21 USC 134a, 135, 136a	1950	Seq.	Fees related to import and export of plants and animals
Department of Agriculture	Cooperative State Research, Education, and Extension Service	Extension Activities	12-0502	617	3,424	7 USC 343 (c)2, (f)2	1953	Seq.	Matching funds from states and U.S. territories
Department of Agriculture	Departmental Administration	Working Capital Fund	12-4609	354	0	7 USC 2235	1943	Exempt	Fees charged for services
Department of Agriculture	Farm Service Agency	Salaries and Expenses	12-0600	a	0	7 USC 251, 1374, 1387, 1501	1938	Seq.	Producer measurement services, sale of aerial photography, warehouse examination and licensing fees, and producer fees for catastrophic crop insurance

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Agriculture	Farm Service Agency	Federal Crop Insurance Corporation Fund	12-4085	342,507	615,470	7 USC 1508(d)(1)	1938	Partial	Premiums paid by farmers for crop insurance coverage
Department of Agriculture	Farm Service Agency	Commodity Credit Corporation Fund	12-4336	8,442,142	7,288,704	15 USC 714f	1933	Partial	Receipts from sales of commodities, loan repayments, interest income, marketing assessments, loan origination fees, and various other program fees
Department of Agriculture	Food and Consumer Service	Food Stamp Program	12-3505	0	0	7 USC 2027(e)	1981	Exempt	Collections from claims
Department of Agriculture	Food Safety and Inspection Service	Salaries and Expenses	12-3700	38,953	69,865	7 USC 394; 21 USC 468; 21 USC 1053	1919	Seq.	Fees for meat and poultry inspection performed during overtime and holiday service
Department of Agriculture	Foreign Agricultural Service	Foreign Agricultural Service and General Sales Manager	12-2900	0	3,863	22 USC 2392	1994	Seq.	Reimbursements for training provided to international organizations
Department of Agriculture	Forest Service	Construction	12-1103	1,657	1,566	16 USC 535, 537	1964	Seq.	User payments for road and trail construction

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Agriculture	Forest Service	Forest Research	12-1104	276	1,525	16 USC 1643 (a)(c)	1978	Seq.	Contribution for research studies
Department of Agriculture	Forest Service	State and Private Forestry	12-1105	210	729	16 USC 580q	1985	Seq.	Fees from testing seed from foreign and private sources
Department of Agriculture	Forest Service	National Forest System	12-1106	0	10,856	16 USC 579c	1958	Seq.	Fees for services performed and forfeitures
Department of Agriculture	Forest Service	Forest Service Fire Protection	12-1111	a	259	P.L. 103-332, 108 Stat. 2524 (1994)	1994	Seq.	Local entities and private landowners
Department of Agriculture	Forest Service	Emergency Forest Service Firefighting Fund	12-1114	a	7,664	P.L. 103-332, 108 Stat. 2524 (1994)	1994	Seq.	States and local entities
Department of Agriculture	Forest Service	Working Capital Fund	12-4605	906	0	16 USC 579b	1956	Exempt	Revenues from providing equipment, nursery and supply services, and air operations
Department of Agriculture	Grain Inspection, Packers and Stockyards Administration	Inspection and Weighing Services	12-4050	32,434	31,458	7 USC 79(j)	1968	Seq.	Payments for grain inspection and weighing activities

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Agriculture	National Agricultural Statistics Service	National Agricultural Statistics Service	12-1801	610	1,737	7 USC 1624	1946	Seq.	Collections from cooperating state departments of agriculture for survey work
Department of Agriculture	Natural Resources Conservation Service	Conservation Operations	12-1000	10,497	12,008	16 USC 590c	1935	Seq.	Shared costs of cooperative projects
Department of Agriculture	Natural Resources Conservation Service	Resource Conservation and Development	12-1010	1,721	285	16 USC 590c	1935	Seq.	Shared costs of federal construction contracts for implementing resource conservation and development plans
Department of Agriculture	Natural Resources Conservation Service	Watershed Planning	12-1066	442	146	33 USC 701c	1936	Seq.	Shared costs of watershed planning
Department of Agriculture	Natural Resources Conservation Service	River Basin Surveys and Investigations	12-1069	336	412	33 USC 701c	1936	Seq.	Cooperative river basin studies

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Agriculture	Natural Resources Conservation Service	Watershed and Flood Prevention Operations	12-1072	4,396	9,502	33 USC 701c	1936	Seq.	The sponsors' portion of federal construction contracts to implement appeal plans for reducing flood damages, excessive erosion, water quality degradation, etc.
Department of Agriculture	Natural Resources Conservation Service	Great Plains Conservation Program	12-2268	27	4	16 USC 590c	1935	Seq.	Payments received for miscellaneous shared space with Soil and Water Conservation Districts
Department of Agriculture	Office of Public Affairs	Office of Communication	12-0130	0	10	7 USC 2245; 34 Stat. 1281 Ch. 2907, Title 7	1907	Seq.	Fees from sale of photographic materials to the private sector

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Commerce	Bureau of the Census	Salaries and Expenses	13-0401	9,708	10,699	13 USC 8(a),(d)	1976	Seq.	Fees from special statistical work and consultation with foreign governments; sales of special tabulations of U.S. statistics to states, local governments, institutions, and private sector recipients
Department of Commerce	Economic and Statistical Analysis	Salaries and Expenses	13-1500	326	1,382	15 USC 1526	1970	Seq.	Reimbursements and payments for preparing and furnishing economic and statistical data and analyses
Department of Commerce	Economic and Statistical Analysis	Economics and Statistics Administration Revolving Fund	13-4323	a	0	15 USC 1527a	1994	Seq.	Reimbursements and payments for preparing and furnishing data products
Department of Commerce	Economic Development Administration	Economic Development Revolving Fund	13-4406	90,823	16,391	42 USC 3143	1965	Exempt	Loan repayments and funds received from the disposition of acquired assets (defaults)

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Commerce	Export Administration	Operations and Administration	13-0300	a	724	22 USC 2455(f) and 2458(c)	1961	Seq.	Seminar fees from exporters and other international trade persons
Department of Commerce	International Trade Administration	Operations and Administration	13-1250	11,059	15,588	19 USC 2347(c)	1961	Seq.	Receipts from trade promotion events, and fees for providing information products and services
Department of Commerce	National Institute of Standards and Technology	Working Capital Fund	13-4650	15,075	37,619	15 USC 278b; see also ch. 405, 64 Stat. 279 (1950)	1950	Seq.	Receipts from technical, advisory, and calibration services and sales of standard reference materials
Department of Commerce	National Oceanic and Atmospheric Administration	Operations, Research, and Facilities	13-1450	22,304	29,455	33 USC 883e; see also 15 USC 1525-1526	1970	Seq.	Proceeds from sale of charts, fees from inspection and grading of fishery products, receipts from special studies, and fees from special compilations, lists, bulletins, and reports

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Commerce	National Oceanic and Atmospheric Administration	Coastal Zone Management Fund	13-4313	a	1,934	16 USC 1456a	1990	Seq.	Repayments of loans from the Coastal Energy Impact Program
Department of Commerce	National Oceanic and Atmospheric Administration	Damage Assessment and Restoration Revolving Fund	13-4316	a	5,478	P.L. 101-515, 104 Stat. 2105 (see 33 USC 2706 note)	1990	Seq.	Funds are collected through litigation with persons who destroy, cause the loss of, or injure natural resources
Department of Commerce	National Technical Information Service	NTIS Revolving Fund	13-4295	a	22,604	P.L. 102-395, Title II, 106 Stat. 1853; 15 USC 3704b (note)	1992	Seq.	Sale of NTIS products and services
Department of Commerce	National Telecommunications and Information Administration	Salaries and Expenses	13-0550	0	530	15 USC 3710 a(b)	1980	Seq.	Private industry recipients of technology transfer activities
Department of Commerce	Patent and Trademark Office	Salaries and Expenses	13-1006	107,289	443,881	35 USC 42(a),(c)	1982	Seq.	Fees from patent and trademark examination and services
Department of Commerce	United States Travel and Tourism Administration	Salaries and Expenses	13-0700	617	622	31 USC 9701; 15 USC 1525-1526*	1961	Seq.	Receipts from promotional activities which encourage travel and tourism to the U.S.

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Defense -- Military	Family Housing	Family Housing, Navy and Marine Corps	17-0703	0	2,207	10 USC 2636, 2667a (f)(2), 2775(d); 40 USC 481(c), 485a	1896	Seq.	Receipts from individuals for damages to family housing units, sale of property
Department of Defense -- Military	Family Housing	Family Housing, Army	21-0702	9,075	13,995	10 USC 2636, 2775(d), 40 USC 481, 485	1949	Seq.	Receipts from individuals for damages to family housing units, sale of property
Department of Defense -- Military	Family Housing	Family Housing, Air Force	57-0704	8,488	9,262	10 USC 2636, 2775(d); 40 USC 481(c), 485(a)	1896	Seq.	Rents received for family housing units, utilities supplied, furnishings, mobile home spaces, and proceeds from trailer hook-up fees, reimbursement for damages, and sale of houses
Department of Defense -- Military	Family Housing	Family Housing, Defense-Wide	97-0706	7	0	10 USC 2636, 2775(d); 40 USC 481(c), 485a	1896	Seq.	Rents received for family housing units and utilities supplied, reimbursement for damages and sale of houses

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Defense -- Military	Family Housing	Homeowners Assistance Fund, Defense	97-4090	539	35,584	42 USC 3374(d)	1966	Partial	Sale of private homes
Department of Defense -- Military	Military Construction	Military Construction, Navy	17-1205	9,853	36,824	10 USC 2636; 40 USC 485(c)	1949	Seq.	Receipts for damage to materials in transit and proceeds from sale of property
Department of Defense -- Military	Military Construction	Military Construction, Army	21-2050	19,299	0	10 USC 2636; 40 USC 485(c)	1949	Seq.	Damages to material in transit and sale of property
Department of Defense -- Military	Military Construction	Military Construction, Air Force	57-3300	0	0	10 USC 2636; 40 USC 485(c)	1949	Seq.	Receipts for damage to materials in transit and proceeds from sale of property
Department of Defense -- Military	Military Construction	Military Construction, Air Force Reserve	57-3730	0	0	10 USC 2636; 40 USC 485(c)	1949	Seq.	Receipts from damage to materials in transit and proceeds from sale of property
Department of Defense -- Military	Military Construction	Military Construction, Air National Guard	57-3830	0	0	10 USC 2636; 40 USC 485(c)	1949	Seq.	Receipts for damage to materials in transit and proceeds from sale of property
Department of Defense -- Military	Military Construction	Base Realignment and Closure Account	97-0103	a	0	10 USC 2687, note	1990	Seq.	Proceeds from disposal of property

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Department of Defense -- Military	Military Construction	Military Construction, Defense-Wide	97-0500	0	0	10 USC 2636; 40 USC 485(c)	1949	Seq.	Damages to material in transit and sale of property
Department of Defense -- Military	Military Construction	North Atlantic Treaty Organization Infrastructure	97-0804	23,972	35,432	10 USC 2326	1980	Seq.	Reimbursement from construction of North Atlantic Treaty Organization facilities
Department of Defense -- Military	Military Personnel	Military Personnel, Marine Corps	17-1105	5,240	11,261	10 USC 1078(c), 2636; 37 USC 1011(a)	1956	Opt.	Receipts from individuals for meals sold at messes and fees from foreign, state, and local governments for damage to material in transit and medical and dental care provided
Department of Defense -- Military	Military Personnel	Reserve Personnel, Marine Corps	17-1108	79	700	10 USC 1078(c), 2636	1956	Opt.	Fees from individuals and from foreign, state, and local governments for damage to material in transit and medical and dental care provided

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Department of Defense -- Military	Military Personnel	Reserve Personnel, Navy	17-1405	6	0	10 USC 1078(c), 2636	1956	Opt.	Fees from individuals and from foreign, state, and local governments for damage to material in transit and medical and dental care provided
Department of Defense -- Military	Military Personnel	Military Personnel, Navy	17-1453	44,378	221,881	10 USC 1078(c), 2636; 37 USC 1011	1956	Opt.	Receipts from individuals for meals sold at messes and fees from foreign, state, and local governments for damage to material in transit and medical and dental care provided
Department of Defense -- Military	Military Personnel	Military Personnel, Army	21-2010	58,872	24,725	10 USC 1078(c), 2636; 37 USC 1011	1956	Opt.	Collections for subsistence provided at messing facilities
Department of Defense -- Military	Military Personnel	National Guard Personnel, Army	21-2060	2,489	0	10 USC 9629, 1078(c), 2636; 37 USC 1011(a)	1914	Opt.	Receipts from individuals for meals sold at messes

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Department of Defense -- Military	Military Personnel	Reserve Personnel, Army	21-2070	1,485	184	37 USC 1011(a)	1980	Opt.	Receipts from individuals for meals sold at messes
Department of Defense -- Military	Military Personnel	Military Personnel, Air Force	57-3500	44,598	7,400	10 USC 9629, 1078(c), 2636; 37 USC 1011(a)	1914	Opt.	Fees from subsistence and outpatient charges
Department of Defense -- Military	Military Personnel	Reserve Personnel, Air Force	57-3700	0	0	10 USC 9629, 1078(c), 2636; 37 USC 1011(a)	1914	Opt.	Commercial enterprises/ subsistence sales to individuals
Department of Defense -- Military	Military Personnel	National Guard Personnel, Air Force	57-3850	488	544	10 USC 9629, 1078(c), 2636; 37 USC 1011(a)	1914	Opt.	Proceeds from sale of meals
Department of Defense -- Military	Operation And Maintenance	Operation and Maintenance, Marine Corps	17-1106	10,574	30,628	10 USC 1078(c), 2210(a), 2346, 2401a(b), 2481(b), 2483(b), 2577(b)(1), 2633(c), 2636, 2665(d), 2667(d) (1), (2), 7227(c), 7581(a); 40 USC 481(c), 485(c), (d), (e), 485a, 490(k)	1896	Seq.	Fees for damage to material in transit and medical care provided, and proceeds from sale of supplies and equipment

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Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Navy	17-1804	52,512	113,319	10 USC 1078(c), 2210(a), 2346, 2401a(b), 2481(b), 2483(b), 2577(b)(1), 2633(c), 2636, 2665(d), 2667(d)(1), (2), 7227(c), 73 67; 40 USC 481(c), 485(c), 485a, 490(k)	1883	Seq.	Fees for damage to material in transit and medical care provided, proceeds from sale of supplies and equipment
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Navy Reserve	17-1806	1,601	1,613	10 USC 1078(c), 2210(a), 2346, 2401a(b), 2481(b), 2483(b), 2577(b)(1), 2633(c), 2636, 2665(d), 2667(d)(1), (2), 7227(c), 73 67; 40 USC 481(c), 485a, 490(k)	1883	Seq.	Fees for damage to material in transit and medical care provided, and proceeds from sale of supplies and equipment

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Army	21-2020	133,546	426,885	10 USC 1078(c), 2208(c), (h), 2210(a), 2346, 2401a(b), 2483(b), 2577(b), 2633(c), 2636, 2665(d), 2667(d)(1), (2), 2775(d); 22 USC 2777(a), 2795(b); 40 USC 481(c), 485(c), (d), (e), 485a, 490(k)	1896	Seq.	Collections from occupants of housing or mobile homes for utilities, proceeds from commissary store sales, collections from individuals for food and laundry services, and cash recoveries from the Army and Air Force Exchange Services
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Army National Guard	21-2065	843	4,258	10 USC 2481(a), 2633, 9621, 9626-9627; 42 USC 5147; 49 USC 1507(b); 10 USC 2667(d)(1), (2), 2636, 2665(d), 2483(b), 2577(b), 2346, 2401a(b), 1078(c), 2210(a); 40 U.S.C. 485a, 490(k), 485(c)-(e), 481(c)	1896	Seq.	Reimbursement for costs incurred in providing goods and services

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Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Army Reserve	21-2080	1,283	182	10 USC 2210(a)	1953	Seq.	Proceeds from sale of supplies
Department of Defense -- Military	Operation and Maintenance	National Board for the Promotion of Rifle Practice, Army	21-4160	a	893	10 USC 4308	1924	Seq.	Sale of arms, ammunition, targets, and other supplies
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Air Force	57-3400	57,461	129,860	10 USC 2481(a), 2633, 9621, 9626-9627; 42 USC 5147; 49 U.S.C. 1507(b); 10 USC 2667(d)(1), (2), 2636, 2665(d), 2483(b), 2577(b), 2346, 2401a(b), 1078(c), 2210(a); 40 USC 485a, 490(k), 485(c)-(e); 40 USC 481(c)	1896	Seq.	Proceeds received from sale on disposal or recycling of supplies and equipment

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Air Force Reserve	57-3740	1,106	1,025	10 USC 2481(a), 2633, 9621, 9626-9627, 42 USC 5147; 49 USC 1507(b); 10 USC 2667(d)(1), (2), 2636, 2665(d), 2483(b), 2577(b), 2346, 2401a(b), 1078(c), 2210(a); 40 USC 485a, 490(k), 485(c)-(e); 40 USC 481(c)	1896	Seq.	Payment received for utilities and refuse collection at Minneapolis-St. Paul and Westover
Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Air National Guard	57-3840	2,295	2,795	10 USC 2481(a), 2633, 9621, 9626-9627; 42 USC 5147; 49 USC 1507(b); 10 USC 2667(d)(1), (2), 2636, 2665(d), 2483(b), 2577(b), 2346, 2401a(b), 1078(c), 2210(a); 40 USC 485a, 490(k), 485(c)-(e), 481(c)	1896	Seq.	Payment received for facility services, utilities, and supplies provided

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Department of Defense -- Military	Operation and Maintenance	Operation and Maintenance, Defense Agencies	97-0100	20,919	27,725	22 USC 2761(h); 10 USC 2344(a), 2401a(a), 2404(e), 2667(b)(4); 40 USC 481(c), 485(f), 512	1947	Seq.	Tuition from nonfederal personnel to have their dependents attend overseas schools
Department of Defense -- Military	Operation and Maintenance	Defense Health Program	97-0130	a	236,053	10 USC 1071-1106*	1956	Seq.	Recovery of medical costs incurred
Department of Defense -- Military	Procurement	Procurement, Marine Corps	17-1109	1	473	10 USC 2636; 40 USC 481(c), 485a	1896	Seq.	Receipts from individuals and from foreign, state, and local governments for damage to materials in transit and proceeds received from sale of old materials, property, and supplies
Department of Defense -- Military	Procurement	Aircraft Procurement, Navy	17-1506	9	0	10 USC 2636; 40 USC 481(c), 485a	1896	Seq.	Receipts for damage to materials in transit and sale of old materials, property, and supplies

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Defense -- Military	Procurement	Weapons Procurement, Navy	17-1507	59	142,895	10 USC 2636; 40 USC 481(c), 485a	1896	Seq.	Receipts for damage to materials in transit and sale of old materials, property, and supplies
Department of Defense -- Military	Procurement	Shipbuilding and Conversion, Navy	17-1611	189	738,641	10 USC 2636; 40 USC 481(c), 485a	1896	Seq.	Receipts for damage to materials in transit and sale of old materials, property, and supplies
Department of Defense -- Military	Procurement	Other Procurement, Navy	17-1810	2,160	-10,324	10 USC 2636; 40 USC 481(c), 485a	1896	Seq.	Receipts for damage to materials in transit and sale of old materials, property, and supplies
Department of Defense -- Military	Procurement	Aircraft Procurement, Army	21-2031	165	1,042	10 USC 2633(c), 2346	1957	Seq.	Sale of spare and repair parts
Department of Defense -- Military	Procurement	Missile Procurement, Army	21-2032	1	3,906	10 USC 2633(c), 2346	1957	Seq.	Sale of spare and repair parts
Department of Defense -- Military	Procurement	Procurement of Weapons and Tracked Combat Vehicles, Army	21-2033	22,601	20,031	10 USC 2633(c), 2346	1957	Seq.	Sale of track vehicles, weapons, and spare and repair parts
Department of Defense -- Military	Procurement	Procurement of Ammunition, Army	21-2034	226	4,391	10 USC 2633(c), 2346	1957	Seq.	Sale of small arms munitions and indirect fire support munitions

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Department of Defense -- Military	Procurement	Other Procurement, Army	21-2035	34	13,884	10 USC 2210; 22 USC 2777	1953	Seq.	Sale of wheeled vehicles, communication equipment, and general support equipment
Department of Defense -- Military	Procurement	Aircraft Procurement, Air Force	57-3010	651	10	10 USC 2636; 40 USC 481(c)	1949	Seq.	Proceeds from sale of old materials and supplies
Department of Defense -- Military	Procurement	Missile Procurement, Air Force	57-3020	38	2	10 USC 2636; 40 USC 481(c), 485a	1896	Seq.	Receipts from sale of old materials and supplies
Department of Defense -- Military	Procurement	Other Procurement, Air Force	57-3080	33	2,760	10 USC 2636; 40 USC 481(c)	1949	Seq.	Receipts from sale of wheeled vehicles, communication equipment, and general support equipment
Department of Defense -- Military	Procurement	Procurement, Defense-Wide	97-0300	0	6,835	10 USC 2636, 40 USC 481(c)	1949	Seq.	Proceeds from sale of equipment
Department of Defense -- Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Navy	17-1319	1,074	1,928	10 USC 2210(a), 2346, 2401a(b), 2636; 40 USC 481(c), 485a	1896	Seq.	Sale of property and supplies and fees for services provided

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Defense -- Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Army	21-2040	12,719	43,891	10 USC 2210(a)	1953	Seq.	Sale of property and supplies and fees for services provided
Department of Defense -- Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Air Force	57-3600	25,715	34,264	10 USC 2210(a), 2346, 2401a(b), 2636; 40 USC 481(c), 485a	1896	Seq.	Sale of property and supplies and fees for services provided
Department of Defense -- Military	Research, Development, Test, and Evaluation	Research, Development, Test, and Evaluation, Defense Agencies	97-0400	699	38,515	10 USC 2210(a), 2346, 2401a(b), 2636; 40 USC 481(c), 485a	1949	Seq.	Sale of property and supplies and fees for services rendered
Department of Defense -- Military	Revolving and Management Funds	Army Conventional Ammunition Working Capital Fund	21-4528	4,251	0	10 USC 2208(c),(h)	1949	Exempt	Fees received from services or work provided in supplying ammunition to nonfederal customers
Department of Defense -- Military	Revolving and Management Funds	William Langer Jewel Bearing Plant Revolving Fund	97-4093	a	1,379	10 USC 2535*; 10 USC 2208*	1948	Exempt	Sale of jewel bearings to nonfederal contractors/sub-contractors
Department of Defense -- Military	Revolving and Management Funds	National Defense Stockpile Transaction Fund	97-4555	a	341,459	50 USC 98-h	1939	Exempt	Fees for the sale of excess material sold to nonfederal organizations from the stockpile

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Department of Defense -- Military	Revolving and Management Funds	Defense Business Operations Fund	97-4930	a	6,216,157	10 USC 2208, note	1991	Exempt	Proceeds from sale of goods or services
Department of Defense -- Military	Revolving and Management Funds	Pentagon Reservation Maintenance Revolving Fund	97-4950	a	700	10 USC 2674(e)	1990	Exempt	Proceeds from Concourse concessionaires, Pentagon tenants
Department of Defense -- Military	Trust Funds	Department of the Navy Trust Revolving Funds	17-9981	58,926	17,707	10 USC 6971	1939	Exempt	Midshipmen pay used for finance cost of clothes and supplies from the Midshipmen Store
Department of Defense -- Military	Trust Funds	Department of the Air Force Trust Revolving Funds	57-9982	148,344	5,778	10 USC 2208	1947	Exempt	Cadet pay used to finance uniforms and personal maintenance
Department of Defense -- Military	Trust Funds	Surcharge Collections, Sales of Commissary Stores, Defense	97-8164	a	291,605	10 USC 2685	1974	Exempt	Surcharges on commissary sales
Department of Defense -- Civil	Corps of Engineers -- Civil	Flood Control, Mississippi River and Tributaries	96-3112	335	859	33 USC 557b, 558, 559, 560, 570, 571, 576, 701h, 701k	1902	Seq.	Nonfederal users and private donations or contributions
Department of Defense -- Civil	Corps of Engineers -- Civil	General Investigations	96-3121	58	0	33 USC 557b, 558, 559, 560, 570, 571, 576, 701h, 701k	1902	Seq.	Nonfederal users and private donations or contributions

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Department of Defense -- Civil	Corps of Engineers -- Civil	Construction, General	96-3122	346	330	33 USC 557b, 558, 559, 560, 570, 571, 576, 701h, 701k	1902	Seq.	Nonfederal users and private donations or contributions
Department of Defense -- Civil	Corps of Engineers -- Civil	Operation and Maintenance, General	96-3123	8,601	0	33 USC 557b, 558, 559, 560, 570, 571, 576, 701h, 701k	1902	Seq.	Nonfederal users and private donations or contributions
Department of Defense -- Civil	Corps of Engineers -- Civil	Revolving Fund	96-4902	6,337	11,710	33 USC 557b, 558, 559, 560, 570, 571, 576, 701h, 701k	1902	Exempt	Revenues from rental and sale of government property
Department of Education	Departmental Management	Office for Civil Rights	91-0700	a	0	31 USC 1535*	Not provided	Seq.	Payments from state and local agencies receiving services under the Intergovernmental Personnel Act
Department of Education	Departmental Management	Program Administration	91-0800	0	70	31 USC 1535*	Not provided	Seq.	Reimbursement for services
Department of Education	Departmental Management	Office of Inspector General	91-1400	a	0	31 USC 1535*	Not provided	Seq.	Payments for OIG services to nonfederal agencies
Department of Education	Office of Postsecondary Education	Higher Education Facilities Loans and Insurance	91-0240	29,361	9,114	20 USC 1132d*	1965	Exempt	Loan repayments and prepayments; interest revenue

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Department of Education	Office of Post-secondary Education	College Housing Loans	91-4250	274,406	53,783	20 USC 1132d-2	1950	Seq.	Loan repayments and pre-payments, interest revenue, audit and inspection fees
Department of Energy	Atomic Energy Defense Activities	Weapons Activities	89-0240	a	175,501	42 USC 7259(b)	1977	Seq.	Reimbursable work for states, local governments and private industry
Department of Energy	Atomic Energy Defense Activities	Other Defense Activities	89-0243	a	108,960	Not provided	Not provided	Seq.	Pension refund settlement against DuPont Inc.
Department of Energy	Departmental Administration	Departmental Administration	89-0228	0	30,099	P.L. 103-316, 108 Stat. 1718	1994	Seq.	Collections from sale of products and services to nonfederal entities
Department of Energy	Departmental Administration	Gifts and Donations, Department of Energy	89-8576	a	0	42 USC 7262	1977	Exempt	Gifts and donations from corporations and private citizens
Department of Energy	Energy Programs	Geothermal Resources Development Fund	89-0206	0	0	30 USC 1144	1974	Seq.	User fees
Department of Energy	Energy Programs	Federal Energy Regulatory Commission	89-0212	0	165,375	16 USC 803(e); 42 U.S.C 7172; 42 USC 7178	1920	Seq.	Fees and annual charges

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Department of Energy	Energy Programs	Energy Conservation	89-0215	168	17,532	15 USC 2514(b)	1976	Seq.	Return of funds appropriated and expended to guarantee loans and interest payments received
Department of Energy	Energy Programs	Naval Petroleum and Oil Shale Reserves	89-0219	0	0	P.L. 101-512, 104 Stat. 1947	1990	Seq.	Revenues from private industry
Department of Energy	Energy Programs	Energy Supply, R&D Activities	89-0224	0	135,585	42 USC 7259(b)	1977	Seq.	Fees from private industry, utilities, universities and other institutions for the use of DOE facilities
Department of Energy	Energy Programs	Uranium Supply and Enrichment Activities	89-0226	0	0	P.L. 103-316, 108 Stat 1715 ^b	1994	Seq.	Sales of enriched uranium
Department of Energy	Energy Programs	SPR Petroleum Account	89-0233	0	0	42 USC 6247(b)	1981	Seq.	Sale of oil reserves
Department of Energy	Energy Programs	Clean Coal Technology	89-0235	^a	9	42 USC 5903d*	1987	Seq.	Revenues from the commercialization of the demonstrated CCT technologies

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Department of Energy	Energy Programs	Isotope Production and Distribution Program Fund	89-4180	a	10,472	P.L. 101-101, 103 Stat. 659	1989	Seq.	Sales of radioactive and stable isotope products and associated services to domestic and international customers
Department of Energy	Energy Programs	Alternative Fuels Production	89-5180	0	4,798	42 USC 5915*	1979	Seq.	Revenues from operating the Great Plains Gasification Project
Department of Energy	Power Marketing Administration	Operation and Maintenance, Southeastern Power Administration	89-0302	12,990	8,826	16 USC 825s	1944	Exempt	Sale of power
Department of Energy	Power Marketing Administration	Operation and Maintenance, Southwestern Power Administration	89-0303	0	315	P.L. 103-316, 108 Stat. 1719	1994	Exempt	Receipts from services provided to nonfederal entities
Department of Energy	Power Marketing Administration	Operation and Maintenance, Alaska Power Administration	89-0304	0	0	Ch.510, 64 Stat.382; Ch.430, 67 Stat.574; 90 Stat. 2917	1950	Exempt	Receipts from sale of electric power to public utilities and other nonfederal customers
Department of Energy	Power Marketing Administration	Bonneville Power Administration Fund	89-4045	2,828,823	3,019,597	16 USC 838i(a),(b)	1974	Exempt	Power sales, services and wheeling

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Department of Energy	Power Marketing Administration	Colorado River Basins Power Marketing Fund, Western Area Power Administration	89-4452	108,266	90,001	16 USC 833i*; 43 USC 620d(c); 43 USC 1543;98 Stat. 416	1938	Exempt	Sale of electric energy
Department of Energy	Power Marketing Administration	Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration	89-5068	0	14,267	43 USC 395	1921	Exempt	Reimbursement from nonfederal entities for engineering, design and construction services of electrical transmission facilities
Department of Energy	Power Marketing Administration	Continuing Fund, Southeastern Power Administration	89-5653	0	0	16 USC 825s-2	1951	Seq.	Receipts from sale of electric power to public utilities and other nonfederal customers
Department of Health and Human Services	Administration for Children and Families	Children and Family Services Programs	75-1536	a	84	Not provided	Not provided	Seq.	Reimbursement for salary and travel costs
Department of Health and Human Services	Centers for Disease Control and Prevention	Disease Control, Research, and Training	75-0943	1,045	1,104	31 USC 9701	1952	Seq.	Passenger cruise ships, product manufacturers, and public health laboratories

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Department of Health and Human Services	Food and Drug Administration	Revolving Fund for Certification and Other Services	75-4309	2,562	3,867	21 USC 379 (e), 356	1941	Seq.	Fees from manufacturers for certifying insulin and color additives used in food, drugs, cosmetics, and medical devices
Department of Health and Human Services	Food and Drug Administration	Salaries and Expenses	75-9911	a	53,880	21 USC 379h; 42 USC 263b ^b	1992	Seq.	Application fees from drug companies and inspection fees from facilities performing breast cancer screenings
Department of Health and Human Services	Health Care Financing Administration	Program Management	75-0511	0	35,078	31 USC 9701; Public Health Services Act, sec. 353	1988	Seq.	Certificate fees and program compliance fees
Department of Health and Human Services	Health Care Financing Administration	Health Maintenance Organization Loan and Loan Guarantee Fund	75-4420	a	9,648	42 USC 300e-7(e)	1975	Exempt	Principal and interest of HMO borrowers

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Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Department of Health and Human Services	Health Resources and Services Administration	Health Resources and Services	75-0350	255	9,950	31 USC 6505(c)	1982	Seq.	Payments for technical assistance on health projects and services provided to operate employee health programs
Department of Health and Human Services	Health Resources and Services Administration	Medical Facilities Guarantee and Loan Fund	75-9931	a	12,805	42 USC 300q-2	1975	Exempt	Loan repayments from health professions schools
Department of Health and Human Services	Indian Health Service	Indian Health Services	75-0390	20,323	134,161	25 USC 1601-1675	1976	Seq.	Private health insurance companies
Department of Health and Human Services	National Institutes of Health	National Institutes of Health	75-9915	a	0	42 USC 3506	1957	Seq.	Travel expenses paid by nonfederal entities
Department of Health and Human Services	Substance Abuse and Mental Health Services Administration	Substance and Mental Health Services	75-1362	a	0	P.L. 98-621 (98 Stat. 3369*)	1984	Seq.	Reimbursements from District of Columbia
Department of Housing and Urban Development	Community Planning and Development	Revolving Fund (Liquidating Programs)	86-4015	36,830	78,085	12 USC 1701g-5	1954	Seq.	Repayment of loans
Department of Housing and Urban Development	Government National Mortgage Association	Management and Liquidating Functions Fund	86-4016	987,634	0	12 USC 1721	1934	Exempt	Receipts from the sale of mortgages
Department of Housing and Urban Development	Housing Programs	Rental Housing Assistance Fund	86-4041	55,342	64,200	12 USC 1715z-1(g)	1968	Seq.	Excess rental receipts

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Department of Housing and Urban Development	Housing Programs	Homeowners HIP Assistance Fund	86-4043	a	1,254	12 USC 1715z(c) (3)(A)*	1983	Exempt	Recaptures of budget authority, cash, and interest earnings from restructured sec. 235 program
Department of Housing and Urban Development	Housing Programs	Flexible Subsidy Fund	86-4044	a	518	12 USC 1715z-1a*	1978	Seq.	Excess rental charges
Department of Housing and Urban Development	Management and Administration	Salaries and Expenses	86-0143	0	0	P.L. 103-327; 108 Stat. 2313	1994	Seq.	Not provided
Department of Housing and Urban Development	Management and Administration	Gifts and Bequests	86-8093	15	0	42 USC 3535(k)	1965	Exempt	Honorariums
Department of Housing and Urban Development	Public and Indian Housing Programs	Low-Rent Public Housing -- Loans and Other Expenses	86-4098	930,063	19,582	42 USC 1437h	1937	Exempt	Repayments by Public Housing Authorities
Department of the Interior	Bureau of Indian Affairs	Operation of Indian Programs	14-2100	2,890	1,849	41 USC 6b; 31 USC 9701; 25 USC 13, 413	1990	Seq.	Collection of revenues from nonfederal sources for goods and services provided by the Bureau
Department of the Interior	Bureau of Land Management	Management of Lands and Resources	14-1109	3,889	4,976	43 USC 1734(a),(b)	1976	Seq.	Copy fees

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Department of the Interior	Bureau of Mines ^c	Mines and Minerals	14-0959	0	0	30 USC 412	1950	Seq.	Reimbursable agreements with state government agencies
Department of the Interior	Bureau of Mines ^c	Helium Fund	14-4053	6,475	8,886	50 USC 167d(b),(f)	1937	Seq.	Sale of helium, helium storage, and container rental
Department of the Interior	Bureau of Reclamation	Construction Program	14-0684	897	40,546	43 USC 395	1921	Seq.	Fees for reimbursable work and cost sharing
Department of the Interior	Bureau of Reclamation	Lower Colorado River Basin Development Fund	14-4079	75,657	116,396	43 USC 1543 (b)(2), (c)(2), (d)(1)	1968	Seq.	Sale of power and water and other collections
Department of the Interior	Bureau of Reclamation	Upper Colorado River Basin Fund	14-4081	32,831	71,420	43 USC 620d (c)	1956	Seq.	Sale of power and water and other collections
Department of the Interior	Bureau of Reclamation	Emergency Fund	14-5043	3	0	43 USC 395	1921	Seq.	Fees for repair work
Department of the Interior	Bureau of Reclamation	General Investigations	14-5060	191	0	43 USC 395	1921	Seq.	Fees for reimbursable work and funds for cost sharing studies
Department of the Interior	Bureau of Reclamation	Operation and Maintenance	14-5064	16,975	9,360	43 USC 395	1921	Seq.	Fees for reimbursable work and cost sharing

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Department of the Interior	Geological Survey	Surveys, Investigations, and Research	14-0804	85,440	13,573	43 USC 42a, 45, 49, 50; 22 USC 2357	1909	Exempt	Funds received from states for cooperative mapping, water resources, and geological projects
Department of the Interior	Minerals Management Service	Royalty and Offshore Minerals Management	14-1917	0	5,000	100 Stat. 3341-253; 106 Stat. 1385; 108 Stat. 2508; 43 USC 1338a	1986	Seq.	Contributions, increases in receipts and fees, forfeiture of bonds and securities, fees for tests
Department of the Interior	National Biological Service	Research, Inventories, and Surveys	14-2701	^a	3,022	31 USC 1535, 1536	1920	Seq.	Services to private sector and state and local governments
Department of the Interior	National Indian Gaming Commission	Salaries and Expenses	14-0118	0	0	25 USC 2701, 2717, 2717a	1988	Seq.	Assessment on Indian tribes gaming operations
Department of the Interior	National Park Service	Operation of the National Park System	14-1036	2,617	4,209	16 USC 1a-2(g), 1b(4),(5), 92 Stat. 3486	1935	Seq.	Proceeds from sale of products and services; rental fees; collections for meals and quarters

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Department of the Interior	National Park Service	Construction	14-1039	9,831	8,565	16 USC 1b(4), 470h-3(b); 31 USC 1535-1536	1953	Seq.	User fees collected for services provided; fees from leasing historical properties
Department of the Interior	National Park Service	Land Acquisition and State Assistance	14-5035	0	0	P.L. 98-11, sec. 207(e), 97 Stat. 47	1983	Seq.	Proceeds from disposal of land tracts lying outside of the Appalachian Trail area
Department of the Interior	Office of Surface Mining Reclamation and Enforcement	Regulation and Technology	14-1801	0	603	30 USC 1268	1977	Seq.	Fines paid by mine operators for legal violations
Department of the Interior	Office of Surface Mining Reclamation and Enforcement	Abandoned Mine Reclamation Fund	14-5015	0	1,829	30 USC 1232	1977	Seq.	Fees paid by mine operators
Department of the Interior	United States Fish and Wildlife Service	Resource Management	14-1611	4,931	12,337	16 USC 661; 31 USC 6505(c)	1934	Seq.	Cost-sharing agreements for wetland mapping for portions of states; training provided for students/ states
Department of Justice	Drug Enforcement Administration	Salaries and Expenses	15-1100	868	2,653	21 USC 886(b)	1970	Seq.	Recovery of funds used for buying controlled substances in under-cover drug operations

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Department of Justice	Federal Bureau of Investigation	Salaries and Expenses	15-0200	9,810	33,043	Public Law 101-515, 104 Stat. 2112 (1990)	1991	Seq.	Fees from the private sector and state and local for services provided
Department of Justice	Federal Prison System	Salaries and Expenses	15-1060	12,437	16,240	18 USC 5003, 4011; P.L. 102-395, 106 Stat. 1842	1965	Seq.	Reimbursements from state and local governments for housing inmates in federal prisons, Federal Prison Industries utility costs, and inmate incarceration fees
Department of Justice	Federal Prison System	Commissary Funds, Federal Prisons (Trust Revolving Fund)	15-8408	26,129	117,742	31 USC 1321(b)	1934	Seq.	Sale of goods to inmates
Department of Justice	Immigration and Naturalization Service	Salaries and Expenses	15-1217	13,168	1,000	8 USC 1353d, 1356(a)	1940	Seq.	Not provided
Department of Justice	Legal Activities	Fees and Expenses of Witnesses	15-0311	19	0	18 USC 3526(b)(1)	1984	Seq.	Fees charged states for witness protection services
Department of Justice	Legal Activities	Salaries and Expenses, Antitrust Division	15-0319	0	28,835	15 USC 18a, note	1989	Seq.	Premerger notification filing fees

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Department of Justice	Legal Activities	Salaries and Expenses, United States Marshals Service	15-0324	0	4,273	28 USC 572	1966	Seq.	Assistance to states in transporting prisoners, including the return of fugitives
Department of Justice	Legal Activities	Assets Forfeiture Fund	15-5042	27,196	0	28 USC 524(c)(4)	1985	Seq.	Forfeiture of property
Department of Justice	Legal Activities	United States Trustee System Fund	15-5073	a	29,044	28 USC 589a, 589a(f)	1991	Seq.	Filing fees and quarterly fees on disbursements
Department of Justice	Office of Justice Programs	Crime Victims Fund	15-5041	7,394	0	42 USC 10601(b)(1),(d)(1)	1984	Seq.	Fines, fees, penalty assessments, forfeited bonds
Department of Labor	Bureau of Labor Statistics	Salaries and Expenses	16-0200	991	1,109	29 USC 9, 9a	1934	Seq.	Fees collected for statistical studies
Department of Labor	Employment and Training Administration	Training and Employment Services	16-0174	0	0	31 USC 6505(c)	1982	Seq.	Reimbursement from New York State localities for direct program costs and other Job Corps center costs
Department of Labor	Employment Standards Administration	Salaries and Expenses	16-0105	808	2,538	29 USC 216(e)	1989	Seq.	Minimum wage and overtime civil money penalties

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Department of Labor	Occupational Safety and Health Administration	Salaries and Expenses	16-0400	0	496	31 USC 6505(c)	1982	Seq.	Reimbursements from states for data processing and system costs; nuclear processing facilities
Department of Labor	Pension and Welfare Benefits Administration	Salaries and Expenses	16-1700	a	111	31 USC 3718	1982	Seq.	ERISA civil penalties
Department of Labor	Pension Benefit Guaranty Corporation	Pension Benefit Guaranty Corporation Fund	16-4204	172,786	1,386,877	29 USC 1305(a),(b)	1974	Partial	Benefit payments
Department of State	Administration of Foreign Affairs	Diplomatic and Consular Programs	19-0113	0	0	P.L. 103-121, 107 Stat. 1185	1993	Seq.	Registration, visa, and passport processing fees
Department of State	Administration of Foreign Affairs	Acquisition and Maintenance of Buildings Abroad	19-0535	1,166	54,170	22 USC 300(b)	1926	Seq.	Sale of real property
Department of State	International Commissions	Salaries and Expenses, IBWC	19-1069	46	0	22 USC 277d	1935	Seq.	Funds from Mexico and certain U.S. border states
Department of State	International Organizations and Conferences	Contributions to International Organizations	19-1126	3,897	0	22 USC 287e	1962	Seq.	Principal and interest due to U.S. deducted from annual U.S. assessed payment

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Department of Transportation	Coast Guard	Operating Expenses (Defense Related Activities)	69-0201	2,198	7,148	31 USC 1535 (a)	1982	Exempt	Reimbursement for services to nonfederal users including commercial vessel owners
Department of Transportation	Coast Guard	Research, Development, Test, and Evaluation	69-0243	0	4,457	P.L. 101-380, 104 Stat. 484*	1990	Seq.	Not provided
Department of Transportation	Coast Guard	Coast Guard Supply Fund	69-4535	4,723	7,502	14 USC 650(a),(b)	1949	Exempt	Sale of commissary store provisions to military personnel and dependents
Department of Transportation	Coast Guard	Coast Guard Yard Fund	69-4743	258	167	40 USC 481(c)	1949	Exempt	Proceeds from sale of scrap and excess materials
Department of Transportation	Coast Guard	Miscellaneous Trust Revolving Funds	69-9981	339	105	14 USC 485, 487	1949	Exempt	Surcharge collections from commissary stores and uniform clothing
Department of Transportation	Federal Aviation Administration	Operations	69-1301	6,991	19,396	P.L. 104-50, 109 Stat. 440	1995	Seq.	Reimbursements from states and municipalities
Department of Transportation	Federal Aviation Administration	Aviation Insurance Revolving Fund	69-4120	10	10	49 USC 44307(b)	1958	Exempt	Insurance premiums

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Department of Transportation	Federal Aviation Administration	Facilities and Equipment (Airport and Airway Trust Funds)	69-8107	2,338	5,897	49 USC App. 1301*	1994	Seq.	Reimbursements for expenses arising from services to states, counties, public authorities, and private sources
Department of Transportation	Federal Aviation Administration	Research, Engineering and Development (Airport and Airway Trust Fund)	69-8108	50	4	49 USC App. 1301*	1994	Seq.	Reimbursements for expenses arising from services provided to states, counties, public authorities, and private sources
Department of Transportation	Federal Highway Administration	Federal-Aid Highways (Highway Trust Fund)	69-8083	a	9,519	23 USC 308(a)	1958	Seq.	Reimbursement for services provided to states and local governments
Department of Transportation	Federal Railroad Administration	Office of the Administrator	69-0700	0	0	40 USC 817	1981	Seq.	Collections from nonfederal sources
Department of Transportation	Federal Railroad Administration	Railroad Safety	69-0702	0	0	49 USC 20108 (a)(c)	1994	Seq.	User fees and civil penalties
Department of Transportation	Maritime Administration	War Risk Insurance Revolving Fund	69-4302	0	0	46 USC 1288-89 (b); P.L. 99-59, 99 Stat. 110	1950	Exempt	Binder fees, insurance premiums, interest on investments, and claim reimbursements

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Department of Transportation	National Highway Traffic Safety Administration	Operations and Research	69-0650	679	0	49 USC 30168 (a)(1)(C)	1966	Seq.	Receipts from the sale of salvage and surplus vehicles and equipment
Department of Transportation	Research and Special Programs Administration	Working Capital Fund, Volpe National Transportation Systems Center	69-4522	0	3,706	49 USC 328	1966	Exempt	Fees paid by states and private sector for services
Department of Transportation	Saint Lawrence Seaway Development Corporation	Saint Lawrence Seaway Development Corporation	69-4089	11,059	918	33 USC 984(a)	1954	Seq.	Corporation vessel and visitor concession operations, interest on investments in minority banks
Department of the Treasury	Bureau of Engraving and Printing	Bureau of Engraving and Printing Fund	20-4502	231,993	435,646	31 USC 5142	1950	Seq.	Product sales
Department of the Treasury	Bureau of the Public Debt	Administering the Public Debt	20-0560	0	13	P.L. 103-329, 108 Stat. 2386	1994	Seq.	Account maintenance and security issuance fees from the public
Department of the Treasury	Comptroller of the Currency	Assessment Funds	20-8413	176,403	382,221	12 USC 481	1964	Exempt	Annual assessments paid by national banks
Department of the Treasury	Departmental Offices	Salaries and Expenses	20-0101	4,228	9,780	22 USC 2357(a)	1961	Seq.	Reimbursable services for the Saudi Arabian Government Program

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Department of the Treasury	Departmental Offices	Exchange Stabilization Fund	20-4444	761,015	1,361,484	31 USC 5302(a)(1)	1982	Exempt	Interest and gains on holdings of special drawing rights and foreign currency
Department of the Treasury	Internal Revenue Service	Processing, Assistance, and Management	20-0912	0	0	Not provided	Not provided	Seq.	User fees from enrolled agents
Department of the Treasury	Internal Revenue Service	Tax Law Enforcement	20-0913	0	0	Not provided	Not provided	Seq.	Not provided
Department of the Treasury	Internal Revenue Service	Federal Tax Lien Revolving Fund	20-4413	3,363	2,976	26 USC 7810(b)	1966	Seq.	Sale of property redeemed after non-tax foreclosure sale to satisfy federal tax lien otherwise extinguished by the foreclosure
Department of the Treasury	Office of Thrift Supervision	Office of Thrift Supervision	20-4108	^a	90,548	12 USC 1461 et. seq.	1989	Exempt	Assessment on thrifts and fees from examination, securities filings, and applications
Department of the Treasury	United States Customs Service	Salaries and Expenses	20-0602	66,071	106,850	Not provided	Not provided	Partial	Not provided
Department of the Treasury	United States Customs Service	Miscellaneous Permanent Appropriations	20-9922	1,234	434	48 USC 740	1900	Exempt	Customs duties, taxes, and fees collected in Puerto Rico

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Department of the Treasury	United States Mint	Numismatic Public Enterprise Fund	20-4504	a	278,742	31 USC 5134	1992	Seq.	Proceeds from the sale of numismatic and bullion products to the public
Department of Veterans Affairs	Construction	Nursing Home Revolving Fund	36-4013	a	0	38 USC 8116, 8122(a)(2)	1990	Seq.	Receipts from the sale/transfer of any interest in real property to non-federal sources
Department of Veterans Affairs	Construction	Pershing Hall Revolving Fund	36-4018	a	109	36 USC 493	1992	Seq.	Lease of building to private enterprise (i.e., hotel chain)
Department of Veterans Affairs	Construction	Parking Revolving Fund	36-4538	a	1,452	38 USC 8109(b),(h)	1987	Seq.	Parking fees collected from employees, visitors, and others having business at the medical center
Department of Veterans Affairs	Departmental Administration	National Cemetery System	36-0129	a	101	38 USC 2404*	1973	Seq.	Charges for lodging provided to cemetery directors
Department of Veterans Affairs	Veterans Benefits Administration	Veterans Insurance and Indemnities	36-0120	567	2,472	38 USC 1919(b)	1946	Exempt	Premiums earned, policy loan repayments
Department of Veterans Affairs	Veterans Benefits Administration	Servicemen's Group Life Insurance Fund	36-4009	107,025	414,202	38 USC 1969(a),(d)	1965	Partial	Withholdings from service pay

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Department of Veterans Affairs	Veterans Benefits Administration	Veterans Reopened Insurance Fund	36-4010	35,235	24,817	38 USC 1925(d)(1)	1964	Exempt	Interest on loans, insurance premiums earned, policy loan repayments
Department of Veterans Affairs	Veterans Benefits Administration	Service-Disabled Veterans Insurance Fund	36-4012	29,448	32,639	38 USC 1922(a)(4)	1951	Exempt	Interest on loans, premiums earned, policy loan repayments
Department of Veterans Affairs	Veterans Benefits Administration	National Service Life Insurance Fund	36-8132	425,686	488,491	38 USC 1920(a)	1940	Exempt	Optional income settlements, policy loan repayments, income offsets and adjustments (net)
Department of Veterans Affairs	Veterans Benefits Administration	United States Government Life Insurance Fund	36-8150	6,986	2,289	38 USC 1955(a)	1919	Exempt	Policy loan repayments, income offsets and adjustments (net)
Department of Veterans Affairs	Veterans Benefits Administration	Veterans Special Life Insurance Fund	36-8455	90,918	95,362	38 USC 1923(a)(4)	1951	Exempt	Premiums earned and loan repayments
Department of Veterans Affairs	Veterans Health Administration	Medical Care	36-0160	29,752	25,503	38 USC 8151*	1966	Partial	State and community health-care facilities and rental fees from employees provided with quarters at medical facilities

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Department of Veterans Affairs	Veterans Health Administration	Canteen Service Revolving Fund	36-4014	183,705	212,742	38 USC 7804	1946	Exempt	Merchandise and services purchased from canteen services
Department of Veterans Affairs	Veterans Health Administration	Medical Center Research Organizations	36-4026	a	24,862	38 USC 7361, 7364(a)(1)	1992	Seq.	Gifts, grants, and contracts from individuals and corporations
Department of Veterans Affairs	Veterans Health Administration	Special Therapeutic and Rehabilitation Activities Fund	36-4048	2,239	15,640	38 USC 1718(c)(2)	1976	Exempt	Contractual arrangements with private industry, non-profit organizations, and state entities
Environmental Protection Agency	Environmental Protection Agency	Research and Development	68-0107	0	23,107	15 USC, secs. 3710a-3710d	1986	Seq.	Royalties
Environmental Protection Agency	Environmental Protection Agency	Abatement, Control, and Compliance	68-0108	0	1,062	15 USC, secs. 3710a-3710d	1986	Seq.	Royalties
Environmental Protection Agency	Environmental Protection Agency	Program and Research Operations	68-0200	1,409	413	31 USC 6505(c)	1968	Seq.	Computer services
Environmental Protection Agency	Environmental Protection Agency	Reregistration and Expedited Processing Revolving Fund	68-4310	a	15,139	7 USC 13ba-1(k)	1988	Seq.	Fees from pesticide registrants
Environmental Protection Agency	Environmental Protection Agency	Revolving Fund for Certification and Other Services	68-4311	650	1,960	77 Stat. 229	1963	Seq.	Fees paid by industry sources

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General Services Administration	General Activities	Consumer Information Center Fund	47-4549	409	645	40 USC 761	1983	Seq.	Fees for publications and payments from private sector organizations
General Services Administration	Information Technology Service	Information Technology Fund	47-4548	a	91,942	40 USC 757	1986	Exempt	Telecommunications and ADP services
General Services Administration	Personal Property Activities	General Supply Fund	47-4530	32,903	180,956	40 USC 756, 491(d)	1949	Exempt	Sale of Interagency Fleet Management vehicles
General Services Administration	Real Property Activities	Federal Buildings Fund	47-4542	2,878	13,293	40 USC 485 (a),(b); 40 USC 490 (h)(2); 16 USC 470h-3(b); 40 USC 490(a)(17,18); 40 USC 490(f)(8) (A), (f)(7) (A); 40 USC 485a	1896	Seq/906	Receipts from outlease of government controlled space, recycling income, and energy rebates
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Science, Aeronautics and Technology	80-0110	a	0	42 USC 2473	1958	Seq.	Fees for services
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Human Space Flight	80-0111	a	0	42 USC 2473	1958	Seq.	Fees for services
National Aeronautics and Space Administration	National Aeronautics and Space Administration	Mission Support	80-0112	a	0	42 USC 2473	1958	Seq.	Fees for services

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Office of Personnel Management	Office of Personnel Management	Revolving Fund	24-4571	1,429	877	5 USC 1304(e)(3)	1966	Seq.	Training for state and local government employees, collections from corporations for employees' participation in the Presidential Executive Exchange Program
Office of Personnel Management	Office of Personnel Management	Employees Life Insurance Fund	24-8424	629,902	1,065,586	5 USC 8714(a)	1966	Exempt	Premiums for life insurance coverage
Office of Personnel Management	Office of Personnel Management	Employees and Retired Employees Health Benefits Funds	24-9981	a	4,070,494	5 USC 8909(a); P.L. 86-724, 74 Stat. 851	1959	Exempt	Enrollee and D.C. government premium contributions
Small Business Administration	Small Business Administration	Salaries and Expenses	73-0100	5	0	15 USC 631 note*	1994	Seq.	Borrowers requiring SBA servicing actions
Small Business Administration	Small Business Administration	Surety Bond Guarantees Revolving Fund	73-4156	12,981	13,616	15 USC 694c	1970	Exempt	Fee income and recoveries of claims paid
Small Business Administration	Small Business Administration	Business Assistance Trust Fund	73-8466	a	485	15 USC 631 note*	1958	Seq.	Gifts and donations

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Social Security Administration	Social Security Administration	Federal Old-Age and Survivors Insurance Trust Fund	20-8006	1,820	3,150	42 USC 1306(c)	1950	Exempt	Reimbursements for processing earnings record information from private pension fund organizations and third parties (primarily attorneys) and for providing information to private individuals and companies
Social Security Administration	Social Security Administration	Supplemental Security Income Program	28-0406	a	3,219,448	42 USC 1382e(d)	1972	Exempt	Reimbursements from states for supplementary payments made by the federal government
Other Independent Agencies	Advisory Commission on Intergovernmental Relations	Salaries and Expenses	55-0100	57	61	P.L. 86-380' 42 USC 4271 et seq.	1959	Seq.	Not provided
Other Independent Agencies	Appalachian Regional Commission	Appalachian Regional Commission	46-0200	0	0	40 USC App. 207	1967	Seq.	Collection of loans

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Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Other Independent Agencies	Consumer Product Safety Commission	Salaries and Expenses	61-0100	0	9	15 USC 2076(b)(6)	1972	Seq.	Reimbursable commission business travel from foreign governments, non-profit organizations, etc.
Other Independent Agencies	Corporation for National and Community Service	Domestic Volunteer Service Programs, Operating Expenses	95-0103	a	2,246	P.L. 93-113, 87 Stat. 294	1973	Seq.	Cost sharing agreements with state and local governments
Other Independent Agencies	Equal Employment Opportunity Commission	EEOC Education, Technical Assistance and Training Revolving Fund	45-4019	a	915	42 USC 2000e-4	1992	Seq.	Payments from private businesses for cost of training and assistance
Other Independent Agencies	Farm Credit Administration	Revolving Fund for Administrative Expenses	78-4131	20,632	36,286	12 USC 2249, 2250	1971	Exempt	Fees collected from Farm Credit System institutions
Other Independent Agencies	Farm Credit System Insurance Corporation	Farm Credit System Insurance Fund	78-4171	a	74,043	12 USC 2277a-8, 2277a-9	1988	Seq.	Premiums from Farm Credit System institutions
Other Independent Agencies	Federal Communications Commission	Salaries and Expenses	27-0100	41	65,830	31 USC 1353; 47 USC 159(a), 309	1993	Seq.	Travel reimbursements, regulatory user fees, spectrum auction receipts

**Appendix III
Detailed Information on Accounts With
Spending Authority and Permanent
Appropriations**

Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Other Independent Agencies	Federal Deposit Insurance Corporation	Bank Insurance Fund	51-4064	a	12,688,296	12 USC 1817(b), 1821(c), 1821(d)	1933	Exempt	Insurance assessment premiums, recovery of assets acquired in receivership and deposit assumption transactions
Other Independent Agencies	Federal Deposit Insurance Corporation	FSLIC Resolution Fund	51-4065	a	3,686,182	12 USC 1821a(c)	1989	Exempt	Insurance assessment premiums, recovery on assets acquired in receivership, and deposit assumption transactions
Other Independent Agencies	Federal Deposit Insurance Corporation	Savings Association Insurance Fund	51-4066	a	1,109,788	12 USC 1817(b), 1821(c), 1821(d)	1933	Exempt	Insurance assessment premiums, recovery on assets acquired in receivership, and deposit assumption transactions
Other Independent Agencies	Federal Emergency Management Agency	National Flood Insurance Fund	58-4236	356,424	60,048	42 USC 4017(a)-(b)	1968	Partial	Premiums, collection of program expenses, and interest on investments
Other Independent Agencies	Federal Emergency Management Agency	National Insurance Development Fund	58-4235	10,594	4,875	12 USC 1749bbb-13	1968	Partial	Premiums

**Appendix III
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Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Other Independent Agencies	Federal Housing Finance Board	Federal Housing Finance Board	95-4039	a	16,176	12 USC 1438(b)	1989	Exempt	Assessments on Federal Home Loan Banks
Other Independent Agencies	Federal Trade Commission	Salaries and Expenses	29-0100	12	29,114	5 USC 552(a)(4)(A), 18a note	1966	Seq.	FOIA fees, sale of publications, premerger notification fees
Other Independent Agencies	National Archives and Records Administration	National Archives Trust Fund	88-8436	7,108	15,134	44 USC 2112, 2116, 2307	1941	Exempt	Sales of materials; admissions fees
Other Independent Agencies	National Credit Union Administration	Central Liquidity Facility	25-4470	285,961	158,148	12 USC 1795c, 1795a	1978	Seq.	Stock subscriptions from credit unions
Other Independent Agencies	National Credit Union Administration	Community Development Credit Union Revolving Loan Fund	25-4472	a	1,541	12 USC 1772c-1	1986	Seq.	Principal and interest payments
Other Independent Agencies	National Credit Union Administration	Credit Union Share Insurance Fund	25-4468	780,240	228,561	12 USC 1782(c)(1)(A)(i),(c)(2), 1783(a)	1970	Exempt	One percent of capital shares outstanding of federally insured credit unions
Other Independent Agencies	National Credit Union Administration	Operating Fund	25-4056	16,028	44,058	12 USC 1755	1934	Exempt	Operating fees from federally chartered credit unions
Other Independent Agencies	Panama Canal Commission	Panama Canal Revolving Fund	95-4061	a	564,737	22 USC 3712	1987	Exempt	Tolls and all other receipts of the Commission

**Appendix III
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Spending Authority and Permanent
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Offsetting collections (Dollars in thousands)									
Agency	Bureau	Account name	Account number	Dollars collected in FY 1985	Dollars collected in FY 1994	Legal citation	Year enacted	GRH status	Source of collections
Other Independent Agencies	Pennsylvania Avenue Development Corporation	Land Acquisition and Development Fund	42-4084	5,161	4,664	40 USC 875, 882	1972	Seq.	Sale or lease of real estate
Other Independent Agencies	Postal Service	Postal Service Fund	18-4020	26,805,028	48,412,483	39 USC 2003(b), 2401(a)	1970	Exempt	Mail service revenues
Other Independent Agencies	Resolution Trust Corporation ^d	RTC Revolving Fund	22-4055	a	14,093,000	12 USC 1441a, 1821	1989	Exempt	Liquidation of institution assets
Other Independent Agencies	Tennessee Valley Authority	Tennessee Valley Authority Fund	64-4110	4,094,283	5,770,422	16 USC 831y	1933	Partial	Sales of fertilizer, sales of real and surplus personal property, and campground user fees
Other Independent Agencies	United States Information Agency	Salaries and Expenses	67-0201	0	0	P.L. 97-241, sec. 810; 22 USC 1475e	1982	Seq.	Fees from foreign countries for goods and services
Total				\$51,141,198	\$124,339,149				

*Legal citation could not be verified.

^aThe account did not exist during fiscal year 1985 or the amount used could not be determined from available records.

^bAnnual appropriation acts contain language governing use of this authority (see pp. 142 and 145).

^cIn fiscal year 1996, the Congress terminated the U.S. Bureau of Mines under P.L. 104-99 (see p. 148).

^dResolution Trust Corporation activities were completed on December 31, 1995. All assets and liabilities were transferred to the Federal Savings and Loan Insurance Corporation Resolution Fund under the management of the Federal Deposit Insurance Corporation.

Scope and Methodology

Accounts with backdoor authority have authority provided in laws other than appropriation acts to obligate the United States to make payments. The inventory includes accounts with contract authority, authority to borrow, and authority to use monetary credits or bartering if budget authority has not been provided in advance in appropriation acts. It also includes appropriation or fund accounts credited with offsetting collections from nonfederal sources and accounts with permanent appropriations.

There are other financing practices which might be considered similar to backdoor authority because they are generally not directly controllable in the current year's appropriations process. Such items include annually appropriated entitlements and accounts with advance appropriations. These are not in the inventory because, at some time, such funding is considered in the appropriations process. Offsetting collections from federal sources and trust funds credited to appropriation or fund accounts are not included in the inventory because their source is either annually appropriated or is itself in the inventory. As agreed with Senate Budget Committee staff, the nonbudgetary credit financing accounts are excluded from the inventory. The credit liquidating accounts are also excluded because their permanent appropriations exist solely because of credit reform. Similarly, credit program accounts with permanent appropriations for credit re-estimates also are not included. Tax expenditures and tax credits are not in the inventory because they are considered on the revenue side of the federal budget rather than the spending side.

We requested data on specific accounts from 81 federal agencies or establishments. To update accounts reported in 1987, we sent agencies photocopies of pages from our 1987 inventory report. We sent questionnaires on new accounts we identified to some of the same agencies and additional questionnaires to other agencies or establishments. For certain legislative branch accounts, we researched and compiled the needed data. We identified new accounts using OMB data in GAO's Budget Database¹ and by requesting agencies to identify accounts with authority to use monetary credits or bartering or any other account they thought met the definition of backdoor authority we provided to them. We used the program and financing schedule² line code descriptions

¹The GAO Budget Database is a compilation of automated data we obtained from OMB budget tapes used in preparing the annual budgets.

²Each account's program and financing schedule in the Budget of the United States Government—Appendix shows the type and amount of budgetary resources available to finance obligations.

in OMB Circular A-11 to select codes relating to spending authority and permanent appropriations. Using line codes 60.00 to 69.90, we searched GAO's Budget Database for fiscal years 1987 through 1995 and selected accounts that used one or more types of backdoor authority in any of those years. We then prepared questionnaires on the selected accounts identifying the agency, bureau, and account number.

Financial data for fiscal years 1985 and 1994 were obtained from the GAO Budget Database. Fiscal year 1985 dollar amounts are reported only for accounts that existed at that time. No dollar amounts are reported for monetary credits/bartering because data for this authority is not recorded in the President's Budget. We used data contained in the 1996 President's Budget because, at the time of our analysis, the 1997 budget had not been released.

We had numerous discussions with many agency officials in attempting to obtain accurate and complete data. If an agency did not provide the data as requested, we have indicated this by stating "not provided."

We asked each agency to provide us with the legal citation of the agency's spending authority or permanent appropriations for each account identified. We reviewed each citation to ensure its accuracy. When necessary, we sought clarification from agency officials. In certain instances, the citation could not be verified and, in appendix III, we marked the citation with an asterisk. In some cases, the agency's citation did not provide the spending authority or permanent appropriations that the agency claimed. In other cases, the citation provided supported a different type of authority (for example, permanent appropriations instead of contract authority). For those citations which could not be verified, we will continue to work with the appropriate agency and its office of general counsel to resolve the discrepancy. Generally, the date of enactment is reported as provided by the agency unless a different date was readily apparent in our legal review. Also, some accounts have multiple legal citations that provide backdoor authority and some existing citations have been amended or expanded over time. We reported only the earliest identifiable year of enactment for the legislation we believe authorized the backdoor authority. To obtain an account's GRH status including any special rules or limitations, we used OMB data contained in the GAO Budget Database.

We then compared and analyzed the new inventory data and the old inventory in terms of the number of accounts and dollar amounts.

Major Contributors to This Report

**Accounting and
Information
Management Division,
Washington, D.C.**

Christine E. Bonham, Assistant Director
Trina V. Lewis, Evaluator-in-Charge
Deborah A. Colantonio, Senior Evaluator
Robert M. Sexton, Senior Evaluator
Warren C. Underwood, Senior Evaluator
Joseph G. Heisler, Evaluator
Carol M. Henn, Evaluator
Elizabeth A. McClarin, Evaluator
John W. Mingus, Evaluator
James F. Loschiavo, Social Science Analyst

**Office of the General
Counsel**

Carlos E. Diz, Attorney

Glossary

Advance Appropriation	Budget authority provided in an appropriation act that is first available in a fiscal year beyond the fiscal year for which the appropriation act is enacted.
Account	A budgeting unit that records budgetary resources for obligation and outlay and is shown in the <u>Budget of the United States Government, Fiscal Year 1996—Appendix</u> .
Appropriation Act	A statute, under the jurisdiction of the House and Senate Committees on Appropriations, that authorizes federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.
Authority to Borrow	The statutory authority that permits a federal agency to incur obligations and make payments out of borrowed monies. This does not include the Treasury's authority to borrow from the public or other sources under chapter 31 of title 31 U.S. Code.
Budget Authority	Authority provided by law to enter into obligations that will result in immediate or future outlays involving federal government funds. Budget authority, however, does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, authority to borrow, contract authority, and authority to expend offsetting collections.
Constant Dollar	A dollar value adjusted for changes in prices.
Contract Authority	The statutory authority that permits obligations to be incurred in advance of appropriations or in anticipation of receipts to be credited to a revolving fund or other account.
Current Budget Authority	Budget authority enacted by the Congress in or immediately preceding the fiscal year in which it becomes available.
Current Dollar	The dollar amount at the time the authority was provided or used.

Fund Type	The extent of restriction or earmarking within accounts. The six fund types discussed in this report follow.
General Funds	Accounts containing resources to be expended for the general support of the federal government. They include spending from both annual and permanent appropriations.
Intragovernmental Funds	Expenditure accounts authorized by law to facilitate financing transactions primarily within and between federal agencies on a revolving fund basis.
Public Enterprise Funds	Accounts authorized by law to be credited with offsetting collections, primarily from the public, that are generated by and earmarked to finance a continuing cycle of business-type operations.
Special Funds	Accounts whose resources are earmarked by law for specific purposes.
Trust Funds	Accounts designated by law as “trust funds” and earmarked for specific purposes and programs according to the terms of the trust agreement or statute.
Trust Revolving Funds	Trust fund expenditure accounts that are appropriation accounts authorized to be credited with collections and used to carry out a cycle of business-type operations in accordance with statute.
Monetary Credits or Bartering	The authority to make purchases by giving the seller credits or something other than money instead of issuing a check. The holder of the credits may apply them later to reduce an amount owed the government in other, sometimes unrelated, transactions. An agency’s acceptance of credits or something other than money as payment results in the agency forgoing the collection of offsetting receipts or collections in an amount equal to the credit.
Offsetting Collections From Nonfederal Sources	Collections from sources outside the federal government that are credited to appropriation or fund accounts. They include such things as user fees, loan repayments, and proceeds from sales.
Permanent Appropriation	An appropriation that becomes available as a result of previously enacted legislation and does not require current action by the Congress.

Proprietary Offsetting Receipts

Collections from the public credited to general fund, special fund, or trust fund receipt accounts, as a result of the government's business-type or market-oriented activities. Among these are loan repayments, interest, sale of property and products, charges for nonregulatory services, and rents and royalties. Such collections are not counted as budget receipts and are offset against total budget authority and outlays by agency and function.

Spending Authority

As defined by the Congressional Budget Act of 1974, as amended, a collective designation for authority provided in laws other than appropriation acts to obligate the government to make payments. It includes contract authority, authority to borrow, and entitlement authority for which the budget authority is not provided in advance by appropriation acts. It also includes authority to forgo the collection of proprietary offsetting receipts (the use of monetary credits) and to make any other payments for which the budget authority is not provided in advance by appropriation acts. The latter includes, but is not limited to, authority to make payments from offsetting collections credited to appropriation or fund accounts.

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