



United States
General Accounting Office
Washington, D.C. 20548

Accounting and Information
Management Division

B-272080

June 7, 1996

The Honorable Steve Horn
Chairman, Subcommittee on Government Management,
Information and Technology
Committee on Government Reform and Oversight
House of Representatives

Dear Mr. Chairman:

At the Subcommittee's April 23, 1996, hearing on federal budget and financial management reform, you requested that we provide for the record (1) information on limitations to federal agencies' reprogramming authority and (2) a list of federal trust funds. To meet your request, this letter provides a brief explanation of the concept of reprogramming and examples of the types of limitations the Congress imposes on federal agencies' authority to reprogram. Further, we have provided a brief description and a list of federal trust and special fund accounts. We have included special fund accounts because of their similarity to trust fund accounts.

REPROGRAMMING AUTHORITY

Reprogramming is the shifting of funds from one object or program to another within an appropriation or fund account for purposes other than those contemplated at the time of appropriation. The authority to reprogram is implicit in an agency's responsibility to manage its funds; no statutory authority is necessary. The shifting of funds between accounts is called a transfer. An agency may not transfer funds unless it has statutory authority to do so.

As a matter of law, an agency is free to reprogram unobligated funds as long as the expenditures are within the general purpose of the appropriation and are not in violation of any other specific limitation or otherwise prohibited. While there are no governmentwide reprogramming guidelines, the Congress exercises

GAO/AIMD-96-102R Information on Reprogramming
Authority and Trust Funds

156926

control over an agency's spending flexibility by providing guidelines or non-statutory instructions on its authority to reprogram. Reprogramming frequently involves some form of notification to the appropriation and/or legislative committees. In a few cases, the notification process is prescribed by statute. However, in most cases, the committee review process is nonstatutory, and derives from instructions in committee reports, hearings, or correspondence, or from informal arrangements between the appropriations and/or legislative committees prior to reprogramming. Sometimes a committee or subcommittee may require both notification and committee approval. Courts have recognized that nonstatutory limitations are not binding on an agency; compliance is largely a matter of "keeping faith" with the appropriate committees.

The following are examples of reprogramming restrictions the Congress has placed on individual agencies and departments. The restrictions on reprogramming authority in the first set of examples are included in committee reports; the restrictions in the second set are imposed by statute.

I. Reprogramming Authority Restrictions Included in Committee Reports¹

Coast Guard

1. Acquisitions, Construction, and Improvements Account. Reprogramming that results in a significant change in the scope of a project as described in the Coast Guard budget justification submitted to the Congress, the creation of a new project that exceeds the cost limitation for minor projects, termination of a project, or an increase or decrease of more than \$1 million or 15 percent of the total amount appropriated for a particular project (whichever is less) requires that the chairmen of the House and Senate Transportation Appropriations Subcommittees be informed of the proposed action and allowed at least 30 days in which to respond.
2. Alteration of Bridges Account. Reprogramming that results in an increase or decrease in a project's funding by more than \$500,000 or 25 percent of the project's funding basis (whichever is less) requires that the chairmen of the House and Senate Transportation Appropriations Subcommittees be informed of the proposed action and allowed at least 30 days in which to respond.

¹See HR Rep. 104-177 and HR Conf. Rep. 104-286.

3. Research, Development, Test, and Evaluation Account. Termination of a project (other than completion), starting a new project with a total estimated cost of more than \$200,000, and a net increase or decrease to a project of more than \$200,000 or 25 percent of the project basis (whichever is less) requires that the chairmen of the House and Senate Transportation Appropriations Subcommittees be informed of the proposed action and allowed at least 30 days in which to respond.

II. Reprogramming Authority Restrictions Imposed by Statute²

Department of State

Funds appropriated for the Department of State shall not be available for obligation or expenditure through any reprogramming of funds

- which creates new programs;
- which eliminates a program, project, or activity;
- which increases funds or personnel by any means for any project or activity for which funds have been denied or restricted by the Congress;
- which relocates an office or employees;
- which reorganizes offices, programs, or activities;
- which involves contracting out functions which had been performed by federal employees; or
- which involves a reprogramming in excess of \$250,000 or 10 percent, whichever is less, and which (1) augments existing programs, projects, or activities, (2) reduces by 10 percent or more the funding for any existing program, project, activity, or personnel approved by the Congress, or (3) results from any general savings from a reduction in personnel which would result in a change in existing programs, activities, or projects approved by the Congress.

However, funds shall be available for obligation or expenditure if the Committee on Foreign Affairs of the House of Representatives and the

²22 U.S.C. Sec. 2706.

Committee on Foreign Relations of the Senate are notified 15 days in advance of the proposed reprogramming.

TRUST AND SPECIAL FUNDS

Trust fund accounts are budget accounts that are designated as "trust funds" by law. They are usually financed by earmarked collections. There are two types of trust fund accounts—revolving and nonrevolving—appearing in the President's budget. A revolving trust fund account is used to carry out a cycle of business-type operations and is authorized to be credited with collections. An example is the Commissary Funds, Federal Prisons, which uses profits from the sale of goods to inmates to purchase general welfare and recreational items. A nonrevolving trust fund account records revenues collected for a specific purpose or programs designated in law as trust funds. Nonrevolving trust fund accounts finance programs such as Social Security and Medicare.³

We have included special funds with the list of trust funds because of their similarity to trust fund accounts. Special fund accounts—although not designated as trust fund accounts in authorizing legislation—like trust fund accounts, are earmarked by law for a specific purpose. The Nuclear Waste Disposal Fund and the Historic Preservation Fund are examples of special fund accounts.

The enclosure lists all current trust nonrevolving fund accounts, trust revolving fund accounts, and special fund accounts appearing in the President's 1997 budget.


We are sending copies of this letter to the Ranking Democrat of your Subcommittee and to the Chairmen and Ranking Democrats of the Senate and House Appropriations and Budget Committees. Copies will also be sent to others upon request.

³A trust fund account is classified as either an expenditure or a receipt account. A receipt account records income; expenditure accounts record outlays. Trust fund expenditure accounts are listed individually in the budget documents; trust fund receipt accounts are not. For additional information on trust fund accounts, see Budget Issues: Earmarking in the Federal Government (GAO/AIMD-95-216FS, August 1, 1995).

B-272080

I hope this information is helpful to you. Please contact me at (202) 512-9142 if you or your staff have any questions concerning this letter. Hannah Laufe, Senior Evaluator, was a major contributor to this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Susan J. Irving". The signature is written in a cursive style with a large initial "S".

Susan J. Irving
Associate Director, Budget Issues

Enclosure

Table 1: Trust Nonrevolving Fund Accounts

Dollars in millions

<u>Agency/Bureau</u>	<u>Account</u>	<u>Account ID</u>	<u>Actual 1995</u>	
			<u>Net Budget Authority</u>	<u>Net Outlays</u>
Department of Agriculture				
Agricultural Marketing Service	Miscellaneous trust funds	12-9972-0-7-352	109	108
Agricultural Research Service	Miscellaneous contributed funds	12-8214-0-7-352	14	12
Animal and Plant Health Inspection Service	Miscellaneous trust funds	12-9971-0-7-352	7	8
Food Safety and Inspection Service	Expenses and refunds, inspection and grading of farm products	12-8137-0-7-352	3	3
Foreign Agricultural Service	Miscellaneous contributed funds	12-8232-0-7-352	3	3
Forest Service	Cooperative work trust fund	12-8028-0-7-302	565	349
Forest Service	Reforestation trust fund	12-8046-0-7-302	30	27
Natural Resources Conservation Service	Miscellaneous contributed funds	12-8210-0-7-300	0	1
Office of the Secretary	Gifts and bequests	12-8203-0-7-352	1	0
Rural Utilities Service	Rural telephone bank equity fund	12-8139-0-7-452	0	0
Department of Commerce				
International Trade Administration	Foreign service national separation liability trust fund	13-8344-0-7-602	0	0
Department of Defense--Civil				
Armed Forces Retirement Home	Armed forces retirement home	84-8522-0-7-705	59	57
Corps of Engineers--Civil	Coastal wetlands restoration trust fund	96-8333-0-7-301	35	12
Corps of Engineers--Civil	Harbor maintenance trust fund	96-8863-0-7-301	521	519
Corps of Engineers--Civil	Inland waterways trust fund	20-8861-0-7-301	55	93
Corps of Engineers--Civil	Oil spill research	96-8868-0-7-301	1	1
Corps of Engineers--Civil	Rivers and harbors contributed funds	96-8862-0-7-301	134	121
Education Benefits	Education benefits fund	97-8098-0-7-702	180	180
Military Retirement	Military retirement fund	97-8097-0-7-602	27905	27797
Department of Defense--Military				
Trust Funds	Foreign national employees separation pay	97-8165-0-7-051	139	129
Trust Funds	National security education trust fund	97-8168-0-7-051	-67	6
Trust Funds	Other DOD trust funds	21-9971-0-7-051	25	24
Trust Funds	Voluntary separation incentive fund	97-8335-0-7-051	80	143
Department of Energy				
Energy Programs	Advances for cooperative work	89-8575-0-7-271	4	8
Department of Health and Human Services				
Health Care Financing Administration	Federal hospital insurance trust fund	20-8005-0-7-571	109861	114883
Health Care Financing Administration	Federal supplementary medical insurance trust fund	20-8004-0-7-571	66953	65213
Health Resources and Services Administration	Vaccine injury compensation program trust fund	20-8175-0-7-551	51	51
Program Support Center	Miscellaneous trust funds	75-9971-0-7-551	53	46

Table 1: Trust Nonrevolving Fund Accounts

Dollars in millions

Agency/Bureau	Account	Account ID	Actual 1995	
			Net Budget Authority	Net Outlays
Department of the Interior				
Bureau of Indian Affairs	Cooperative fund (papago)	14-8366-0-7-452	2	1
Bureau of Indian Affairs	Miscellaneous trust funds	14-9973-0-7-999	357	239
Bureau of Land Management	Miscellaneous trust funds	14-9971-0-7-302	8	8
Bureau of Mines	Contributed funds	14-8287-0-7-306	3	2
Bureau of Reclamation	Reclamation trust funds	14-8070-0-7-301	23	20
Minerals Management Service	Oil spill research	14-8370-0-7-302	6	4
National Biological Service	Donations and contributed funds	14-8356-0-7-303	0	0
National Park Service	Construction (trust fund)	14-8215-0-7-401	0	8
National Park Service	Miscellaneous trust funds	14-9972-0-7-303	12	7
United States Fish and Wildlife Service	African elephant conservation fund	14-8154-0-7-303	1	1
United States Fish and Wildlife Service	Contributed funds	14-8216-0-7-303	3	4
United States Fish and Wildlife Service	Sport fish restoration	14-8151-0-7-303	243	238
Department of Justice				
Radiation Exposure Compensation	Radiation exposure compensation trust fund	15-8116-0-7-054	1	32
Department of Labor				
Employment Standards Administration	Black lung disability trust fund	20-8144-0-7-601	987	987
Employment Standards Administration	Special workers' compensation expenses	16-9971-0-7-601	145	128
Employment and Training Administration	Unemployment trust fund	20-8042-0-7-999	25282	25203
Department of State				
Administration of Foreign Affairs	Foreign Service retirement and disability fund	19-8186-0-7-602	447	447
Administration of Foreign Affairs	Foreign service national separation liability trust fund	19-8340-0-7-602	7	6
Administration of Foreign Affairs	Miscellaneous trust funds	19-9971-0-7-153	3	1
Department of Transportation				
Bureau of Transportation Statistics	Aviation statistics, airport and airway trust fund	69-8392-0-7-407	0	0
Coast Guard	Boat safety	69-8149-0-7-403	58	67
Coast Guard	Coast Guard general gift fund	69-8533-0-7-403	0	0
Coast Guard	Emergency fund	69-8313-0-7-304	50	38
Coast Guard	Payment of claims	69-8312-0-7-304	5	5
Coast Guard	Trust fund share of expenses	69-8314-0-7-304	61	61
Federal Aviation Administration	Facilities and equipment (Airport and airway trust fund)	69-8107-0-7-402	1960	2638
Federal Aviation Administration	Grants-in-aid for airports (Airport and airway trust fund)	69-8106-0-7-402	67	1826
Federal Aviation Administration	Research, engineering and development (Airport and airway trust fund)	69-8108-0-7-402	252	232
Federal Aviation Administration	Trust fund share of FAA operations	69-8104-0-7-402	2450	2546
Federal Highway Administration	Federal-aid highways	69-8083-0-7-401	20876	19113
Federal Highway Administration	Highway-related safety grants	69-8019-0-7-401	0	9
Federal Highway Administration	Miscellaneous highway trust funds	69-9972-0-7-401	-11	106
Federal Highway Administration	Miscellaneous trust funds	69-9971-0-7-999	4	8
Federal Highway Administration	Motor carrier safety grants	69-8048-0-7-401	83	66
Federal Highway Administration	State infrastructure banks	69-8297-0-7-401	0	0
Federal Railroad Administration	Trust fund share of next generation high-speed rail	69-9973-0-7-401	-145	0

Table 1: Trust Nonrevolving Fund Accounts

Dollars in millions

Agency/Bureau	Account	Account ID	Actual 1995	
			Net Budget Authority	Net Outlays
Federal Transit Administration	Discretionary grants (Highway trust fund)	69-8191-0-7-401	1691	2029
Federal Transit Administration	Trust fund share of expenses	69-8350-0-7-401	1150	1150
National Highway Traffic Safety Administration	Highway traffic safety grants	69-8020-0-7-401	196	161
National Highway Traffic Safety Administration	Operations and research (Highway trust fund)	69-8016-0-7-401	47	6
Office of the Secretary	Payments to air carriers (trust fund)	69-8304-0-7-402	23	29
Office of the Secretary	Trust fund share of rental payments	69-8066-0-7-407	42	42
Research and Special Programs Administration	Alaska pipeline task force	69-8346-0-7-407	-1	0
Research and Special Programs Administration	Trust fund share of pipeline safety	69-8121-0-7-407	2	2
Saint Lawrence Seaway Development Corporation	Operations and maintenance	69-8003-0-7-403	10	10
Department of the Treasury				
Financial Management Service	Rebate of Saint Lawrence seaway tolls	20-8865-0-7-808	2	2
United States Customs Service	Harbor maintenance fee collection	20-8870-0-7-751	0	0
United States Customs Service	Refunds, transfers and expenses, unclaimed, and abandoned goods	20-8789-0-7-751	4	3
Department of Veterans Affairs				
Veterans Benefits Administration	National Service Life Insurance fund	36-8132-0-7-701	1348	1249
Veterans Benefits Administration	Post-Vietnam era veterans education account	36-8133-0-7-702	22	58
Veterans Benefits Administration	United States government life insurance fund	36-8150-0-7-701	9	18
Veterans Health Administration	General post fund, national homes	36-8180-0-7-705	26	27
Environmental Protection Agency				
Environmental Protection Agency	Hazardous substance superfund	20-8145-0-7-304	1354	1472
Environmental Protection Agency	Leaking underground storage tank trust fund	20-8153-0-7-304	70	73
Environmental Protection Agency	Oil spill response	68-8221-0-7-304	20	22
Funds Appropriated to the President				
Agency for International Development	Foreign service national separation liability trust fund	72-8342-0-7-602	5	2
Agency for International Development	Miscellaneous trust funds, AID	72-9971-0-7-151	0	3
Military Sales Programs	Foreign military sales trust fund	11-8242-0-7-155	14868	13417
Military Sales Programs	Kuwait civil reconstruction trust fund	11-8238-0-7-155	0	0
Peace Corps	Peace Corps miscellaneous trust fund	11-9972-0-7-151	1	1
Legislative Branch				
Botanic Garden	Gifts and donations	09-8292-0-7-801	0	0
Legislative Branch Boards and Commissions	John C. Stennis Center for Public Service Development trust fund	09-8275-0-7-801	1	0
Legislative Branch Boards and Commissions	U.S. Capitol preservation commission	09-8300-0-7-801	6	2
Library of Congress	Gift and trust fund accounts	03-9971-0-7-503	25	15
United States Tax Court	Tax Court judges survivors annuity fund	23-8115-0-7-602	1	0
National Aeronautics and Space Administration				
National Aeronautics and Space Administration	Science, space, and technology education trust fund	80-8978-0-7-503	1	1
Office of Personnel Management				
Office of Personnel Management	Civil service retirement and disability fund	24-8135-0-7-602	38604	38435

Table 1: Trust Nonrevolving Fund Accounts

Dollars in millions

<u>Agency/Bureau</u>	<u>Account</u>	<u>Account ID</u>	<u>Actual 1995</u>	
			<u>Net Budget Authority</u>	<u>Net Outlays</u>
Other Independent Agencies				
American Battle Monuments Commission	Contributions	74-8569-0-7-705	5	10
Appalachian Regional Commission	Miscellaneous trust funds	46-9971-0-7-452	5	5
Barry Goldwater Scholarship & Excellence in Education Foundation	Barry Goldwater Scholarship and Excellence in Education Foundation	95-8281-0-7-502	4	3
Christopher Columbus Fellowship Foundation	Christopher Columbus Fellowship Foundation	76-8187-0-7-502	0	0
Corporation for National and Community Service	Gifts and contributions	95-9972-0-7-506	104	6
Farm Credit System Financial Assistance Corporation	Financial assistance corporation trust fund	78-8202-0-7-351	5	0
Federal Emergency Management Agency	Bequests and gifts	11-8244-0-7-453	0	0
Harry S. Truman Scholarship Foundation	Harry S. Truman memorial scholarship trust fund	95-8296-0-7-502	3	3
James Madison Memorial Fellowship Foundation	James Madison Memorial Fellowship Trust Fund	95-8282-0-7-502	3	2
Japan-United States Friendship Commission	Japan-United States friendship trust fund	95-8025-0-7-154	1	2
Morris K. Udall Scholarship & Excellence in National Environment	Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	95-8615-0-7-502	1	0
National Archives and Records Administration	National archives gift fund	88-8127-0-7-804	0	0
National Science Foundation	Donations	49-8960-0-7-251	31	22
Railroad Retirement Board	Rail Industry Pension Fund	60-8011-0-7-601	2955	2930
Railroad Retirement Board	Railroad social security equivalent benefit account	60-8010-0-7-601	8118	8152
Railroad Retirement Board	Railroad unemployment insurance trust fund	60-8051-0-7-603	81	79
Railroad Retirement Board	Supplemental Annuity Pension Fund	60-8012-0-7-601	79	91
United Mine Workers of America Benefit Funds	United mine workers of America 1992 benefit plan	95-8260-0-7-551	10	10
United Mine Workers of America Benefit Funds	United mine workers of America combined benefit fund	95-8295-0-7-551	326	326
United States Information Agency	American studies endowment fund	67-8166-0-7-154	0	0
United States Information Agency	Eastern europe student exchange endowment fund	95-8272-0-7-154	0	0
United States Information Agency	Foreign service national separation liability trust fund	67-8341-0-7-602	4	3
United States Information Agency	Israeli Arab and Eisenhower exchange fellowship program	95-8276-0-7-154	1	1
United States Information Agency	Miscellaneous trust funds	67-9971-0-7-154	2	1
Social Security Administration				
Social Security Administration	Federal disability insurance trust fund	20-8007-0-7-651	39993	41380
Social Security Administration	Federal old-age and survivors insurance trust fund	20-8006-0-7-651	293299	294474
The Judiciary				
Federal Judicial Center	Gifts and donations, Federal Judicial Center Foundation	10-8123-0-7-752	1	1
Judicial Retirement Funds	Claims court judges retirement fund	10-8124-0-7-602	1	0
Judicial Retirement Funds	Judicial officers' retirement fund	10-8122-0-7-602	24	8
Judicial Retirement Funds	Judicial survivors' annuities fund	10-8110-0-7-602	31	7

Source: GAO Budget Database.

Table 2: Special Fund Accounts

Dollars in millions

<u>Agency/Bureau</u>	<u>Account</u>	<u>Account ID</u>	<u>Actual 1995</u>	
			<u>Net Budget Authority</u>	<u>Net Outlays</u>
Department of Agriculture				
Agricultural Marketing Service	Funds for strengthening markets, income, and supply (section 32)	12-5209-0-2-605	476	496
Agricultural Marketing Service	Perishable Agricultural Commodities Act fund	12-5070-0-2-352	8	8
Forest Service	Forest Service permanent appropriations	12-9921-0-2-806	86	320
Forest Service	Forest Service permanent appropriations	12-9922-0-2-302	209	248
Forest Service	Land acquisition accounts	12-9923-0-2-300	67	74
Forest Service	Operations and maintenance of quarters	12-5219-0-2-302	7	7
Forest Service	Range betterment fund	12-5207-0-2-302	5	4
Forest Service	Resource management, timber receipts	12-5220-0-2-302	0	0
Department of Commerce				
National Oceanic and Atmospheric Administration	Aircraft procurement and modernization	13-1459-0-2-376	0	28
National Oceanic and Atmospheric Administration	Fishing vessel and gear damage compensation fund	13-5119-0-2-376	2	1
National Oceanic and Atmospheric Administration	North pacific fishery observer fund	13-5102-0-2-376	5	0
National Oceanic and Atmospheric Administration	Promote and develop fishery products and research pertaining to American fisheries	13-5139-0-2-376	9	4
Department of Defense--Civil				
Corps of Engineers--Civil	Permanent appropriations	96-9921-0-2-999	12	17
Forest and Wildlife Conservation, Military Reservations	Forest products program	21-5285-0-2-302	0	0
Forest and Wildlife Conservation, Military Reservations	Wildlife conservation	97-5095-0-2-303	2	2
Department of Defense--Military				
Operation and Maintenance	Defense cooperation	97-5187-0-2-051	-1	0
Operation and Maintenance	Disposal and lease of DOD real property	97-9922-0-2-051	57	13
Operation and Maintenance	Kaho' Olawe Island Conveyance, Remediation, and Environmental Restoration Fund	17-5185-0-2-051	50	6
Operation and Maintenance	Overseas military facility investment recovery	97-5193-0-2-051	38	1
Operation and Maintenance	Restoration of the Rocky Mountain Arsenal	21-5098-0-2-051	2	3
Department of Energy				
Energy Programs	Alternative fuels production	89-5180-0-2-271	-4	0
Energy Programs	Nuclear waste disposal fund	89-5227-0-2-271	393	375
Energy Programs	Payments to States under Federal Power Act	89-5105-0-2-806	2	3
Energy Programs	Uranium enrichment decontamination and decommissioning fund	89-5231-0-2-271	301	349
Power Marketing Administration	Construction, rehabilitation, operation and maintenance, Western Area Power Administrat	89-5068-0-2-271	184	285
Power Marketing Administration	Falcon and Amistad operating and maintenance fund	89-5178-0-2-271	0	0

Table 2: Special Fund Accounts

Dollars in millions

<u>Agency/Bureau</u>	<u>Account</u>	<u>Account ID</u>	<u>Actual 1995</u>	
			<u>Net Budget Authority</u>	<u>Net Outlays</u>
Department of Housing and Urban Development				
Housing Programs	Interstate land sales	86-5270-0-2-376	0	0
Housing Programs	Manufactured home inspection and monitoring	86-5271-0-2-376	12	10
Management and Administration	Office of federal housing enterprise oversight	86-5272-0-2-371	10	11
Department of the Interior				
Bureau of Indian Affairs	Miscellaneous permanent appropriations	14-9925-0-2-999	70	74
Bureau of Indian Affairs	Operation and maintenance of quarters	14-5051-0-2-452	6	6
Bureau of Indian Affairs	Tribal Economic Recovery funds	14-5197-0-2-452	86	11
Bureau of Land Management	Land acquisition	14-5033-0-2-302	13	12
Bureau of Land Management	Miscellaneous permanent payment accounts	14-9921-0-2-999	81	163
Bureau of Land Management	Permanent operating funds	14-9926-0-2-302	5	5
Bureau of Land Management	Range improvements	14-5132-0-2-302	10	9
Bureau of Land Management	Service charges, deposits, and forfeitures	14-5017-0-2-302	9	9
Bureau of Reclamation	Central Valley Project Restoration fund	14-5173-0-2-301	34	24
Bureau of Reclamation	Colorado River dam fund, Boulder Canyon project	14-5656-0-2-301	38	32
Bureau of Reclamation	Emergency fund	14-5043-0-2-301	1	1
Bureau of Reclamation	General administrative expenses	14-5065-0-2-301	54	50
Bureau of Reclamation	General investigations	14-5060-0-2-301	14	14
Bureau of Reclamation	Operation and maintenance	14-5064-0-2-301	275	259
Central Utah Project	Utah reclamation mitigation and conservation account	14-5174-0-2-301	12	3
Minerals Management Service	Leases of lands acquired for flood control, navigation, and allied purposes	14-5248-0-2-302	1	1
Minerals Management Service	Mineral leasing and associated payments	14-5003-0-2-806	474	474
Minerals Management Service	National forests fund, payment to States	14-5243-0-2-302	2	2
National Park Service	Concessions improvement accounts	14-5169-0-2-303	14	14
National Park Service	Everglades restoration fund	14-5160-0-2-302	0	0
National Park Service	Fee collection support, national park system	14-5057-0-2-303	12	13
National Park Service	Historic preservation fund	14-5140-0-2-303	46	47
National Park Service	Land acquisition and State assistance	14-5035-0-2-303	72	112
National Park Service	Miscellaneous permanent appropriations	14-9924-0-2-303	1	1
National Park Service	Operation and maintenance of quarters	14-5049-0-2-303	12	11
Office of Surface Mining Reclamation and Enforcement	Abandoned mine reclamation fund	14-5015-0-2-999	183	210
United States Fish and Wildlife Service	Cooperative endangered species conservation fund	14-5143-0-2-303	34	33
United States Fish and Wildlife Service	Land acquisition	14-5020-0-2-303	66	79
United States Fish and Wildlife Service	Migratory bird conservation account	14-5137-0-2-303	46	38
United States Fish and Wildlife Service	Miscellaneous permanent appropriations	14-9923-0-2-303	247	191
United States Fish and Wildlife Service	National wildlife refuge fund	14-5091-0-2-806	19	20
United States Fish and Wildlife Service	North American wetlands conservation fund	14-5241-0-2-303	9	10
United States Fish and Wildlife Service	Operation and maintenance of quarters	14-5050-0-2-303	1	2
United States Fish and Wildlife Service	Wildlife conservation and appreciation fund	14-5150-0-2-303	2	2

Table 2: Special Fund Accounts

Dollars in millions

<u>Agency/Bureau</u>	<u>Account</u>	<u>Account ID</u>	<u>Actual 1995</u>	
			<u>Net Budget Authority</u>	<u>Net Outlays</u>
Department of Justice				
Drug Enforcement Administration	Diversion control fee account	15-5131-0-2-751	61	43
Immigration and Naturalization Service	Breached Bond/Detention Fund	15-5126-0-2-751	15	15
Immigration and Naturalization Service	Immigration examinations fee	15-5088-0-2-751	356	356
Immigration and Naturalization Service	Immigration legalization	15-5086-0-2-751	3	3
Immigration and Naturalization Service	Immigration user fee	15-5087-0-2-751	303	303
Immigration and Naturalization Service	Land border inspection fee	15-5089-0-2-751	1	1
Legal Activities	Assets forfeiture fund	15-5042-0-2-752	488	547
Legal Activities	United States trustee system fund	15-5073-0-2-752	79	76
Office of Justice Programs	Crime victims fund	15-5041-0-2-754	179	138
Department of Labor				
Employment Standards Administration	Panama Canal Commission compensation fund	16-5155-0-2-602	12	6
Department of State				
Other	Fishermen's guaranty fund	19-5121-0-2-376	0	0
Other	Fishermen's protective fund	19-5116-0-2-376	0	0
Other	International Center, Washington, D.C.	19-5151-0-2-153	0	-1
Other	International litigation fund	19-5177-0-2-153	0	1
Department of Transportation				
Research and Special Programs Administration	Emergency preparedness grants	69-5282-0-2-407	7	6
Research and Special Programs Administration	Pipeline safety	69-5172-0-2-407	34	19
Department of the Treasury				
Bureau of Alcohol, Tobacco and Firearms	Internal revenue collections for Puerto Rico	20-5737-0-2-806	206	206
Departmental Offices	Department of the Treasury forfeiture fund	20-5697-0-2-751	268	184
Departmental Offices	Presidential election campaign fund	20-5081-0-2-808	69	23
United States Customs Service	Customs services at small airports	20-5694-0-2-751	1	1
United States Customs Service	Miscellaneous permanent appropriations	20-9922-0-2-806	138	135
Department of Veterans Affairs				
Veterans Health Administration	Medical care cost recovery fund	36-5014-0-2-703	104	102
Environmental Protection Agency				
Environmental Protection Agency	Exxon Valdez Settlement fund	68-5297-0-2-304	0	0
Funds Appropriated to the President				
Federal Drug Control Programs	Special forfeiture fund	11-5001-0-2-802	0	0

Table 2: Special Fund Accounts

Dollars in millions

Agency/Bureau	Account	Account ID	Actual 1995	
			Net Budget Authority	Net Outlays
General Services Administration				
Federal Property Resources Activities	Disposal of surplus real and related personal property	47-5254-0-2-804	1	1
Supply and Technology Activities	Expenses of transportation audit contracts and contract administration	47-5250-0-2-804	14	13
Legislative Branch				
Library of Congress	Payments to copyright owners	03-5175-0-2-376	196	316
Other Independent Agencies				
Federal Communications Commission	Universal service fund	27-5183-0-2-376	4300	4300
Federal Financial Institutions Examination Cncl Appraisal Subcom	Registry fees	95-5026-0-2-376	4	2
Federal Retirement Thrift Investment Board	Program expenses	26-5290-0-2-803	34	34
The Judiciary				
Courts of Appeals, District Courts, and other Judicial Services	Judiciary automation fund	10-5114-0-2-752	107	117
Courts of Appeals, District Courts, and other Judicial Services	Judiciary filing fees	10-5100-0-2-752	57	0
Courts of Appeals, District Courts, and other Judicial Services	National Fine Center	10-5115-0-2-752	6	3
Courts of Appeals, District Courts, and other Judicial Services	Registry administration	10-5101-0-2-752	4	4

Source: GAO Budget Database.

Table 3: Trust Revolving Fund Accounts

Dollars in millions

<u>Agency/Bureau</u>	<u>Account</u>	<u>Account ID</u>	<u>Actual 1995</u>	
			<u>Net Budget Authority</u>	<u>Net Outlays</u>
Department of Agriculture				
Agricultural Marketing Service	Milk market orders assessment fund	12-8412-0-8-351	0	0
Department of Defense—Civil				
Armed Forces Retirement Home	Soldiers' and airmen's home revolving fund	84-8463-0-8-705	0	-1
Department of Defense—Military				
Trust Funds	Department of the Air Force trust revolving funds	57-9982-0-8-051	0	0
Trust Funds	Department of the Navy trust revolving funds	17-9981-0-8-051	0	0
Trust Funds	Surcharge collections, sales of commissary stores, defense	97-8164-0-8-051	0	-5
Department of Justice				
Federal Prison System	Commissary funds, Federal prisons (trust revolving fund)	15-8408-0-8-753	0	-22
Department of Transportation				
Coast Guard	Miscellaneous trust revolving funds	69-9981-0-8-403	0	0
Federal Highway Administration	Right-of-way revolving fund liquidating account	69-8402-0-8-401	-20	3
Department of the Treasury				
Comptroller of the Currency	Assessment funds	20-8413-0-8-373	0	9
Department of Veterans Affairs				
Veterans Benefits Administration	Veterans special life insurance fund	36-8455-0-8-701	1	-37
Office of Personnel Management				
Office of Personnel Management	Employees and retired employees health benefits fund	24-9981-0-8-551	0	-324
Office of Personnel Management	Employees life insurance fund	24-8424-0-8-602	0	-916
Other Independent Agencies				
National Archives and Records Administration	National archives trust fund	88-8436-0-8-804	0	1

Source: GAO Budget Database.

(935204)

Ordering Information

The first copy of each GAO report and testimony is free. Additional copies are \$2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

Orders by mail:

U.S. General Accounting Office
P.O. Box 6015
Gaithersburg, MD 20884-6015

or visit:

Room 1100
700 4th St. NW (corner of 4th and G Sts. NW)
U.S. General Accounting Office
Washington, DC

Orders may also be placed by calling (202) 512-6000
or by using fax number (301) 258-4066, or TDD (301) 413-0006.

Each day, GAO issues a list of newly available reports and testimony. To receive facsimile copies of the daily list or any list from the past 30 days, please call (202) 512-6000 using a touchtone phone. A recorded menu will provide information on how to obtain these lists.

For information on how to access GAO reports on the INTERNET, send an e-mail message with "info" in the body to:

info@www.gao.gov

**United States
General Accounting Office
Washington, D.C. 20548-0001**

**Bulk Rate
Postage & Fees Paid
GAO
Permit No. G100**

**Official Business
Penalty for Private Use \$300**

Address Correction Requested
