

**Table 10: Housing Assistance: List of Programs, Activities, and Tax Expenditures and Related Budgetary Information**

**Housing Assistance**

Agency/entity	Activity/program	Related budgetary information	Explanatory notes
<b>Purpose: Assistance for buying, selling, or financing a home</b>			
Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Department of Housing and Urban Development	Self-Help Homeownership Opportunity Program	\$26,500,000	
	One- to Four-Family Home Mortgage Insurance (Section 203(b))	-\$2,546,000,000	For loan programs these obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured, which in some cases may be 30 years. The obligations reported are for guarantees of single family loans insured under the Mutual Mortgage Insurance Fund. The loan program called One- to Four-Family Home Mortgage Insurance (Section 203(b)) is the single largest loan program in this Fund.
	Mortgage Insurance for Disaster Victims (Section 203(h))	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Rehabilitation Loan Insurance (Section 203(k))	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Single Family Property Disposition Program (Section 204(g))	Included in obligations under Mutual Mortgage Insurance Fund	Costs/savings associated with property disposition are among the items factored into subsidy rates. See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Self-Help Housing Property Disposition	Included in obligations under Mutual Mortgage Insurance Fund	Costs/savings associated with property disposition are among the items factored into subsidy rates. See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Loss Mitigation	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Graduated Payment Mortgage (Section 245(a))	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Adjustable Rate Mortgages (Section 251)	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Home Equity Conversion Mortgage Program (Section 255)	-\$106,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured. The Home Equity Conversion Mortgage Program is part of the Mutual Mortgage Insurance Fund but has separate subsidy costs which are reported here.
	Manufactured Homes Loan Insurance (Title I)	-\$1,000,000	Obligations represent the expected credit subsidy costs for loan commitments under this program made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured, which in some cases may be 30 years. This loan program is part of the General Insurance and Special Risk Insurance Fund, which houses a wide range of mortgage insurance products, including insurance for loans to develop, rehabilitate, and refinance multifamily rental housing, nursing home facilities, and hospitals. The General Insurance and Special Risk Insurance Fund programs also include loan guarantees for Title I Property Improvement loans.
	Property Improvement Loan Insurance (Title I)	see note	Expected credit subsidy costs are less than \$500,000. See note for Manufactured Homes Loan Insurance.
	Good Neighbor Next Door	Included in obligations under Mutual Mortgage Insurance Fund	Costs/savings associated with property disposition are among the items factored into subsidy rates. See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Energy Efficient Mortgage Insurance	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Energy Efficient Mortgage Innovation Pilot	None	Program created in fiscal year 2010; however no funds were obligated in that year. In fiscal year 2011 \$13 million was obligated to the Energy Efficient Mortgage Innovation Pilot.
	Insured Mortgages on Hawaiian Home Lands (Section 247)	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Insured Mortgages on Indian Land (Section 248)	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Mortgage Insurance for Condominium Units (Section 234(c))	None	Program is not active. Condominiums are now insured under Section 203(b) program.
	Mortgage Insurance for Older, Declining Areas (Section 223(e))	None	No loans made in fiscal year 2010.
	Growing Equity Mortgage Insurance (Section 245(a))	None	No loans made in fiscal year 2010.
	Mortgage Insurance for Cooperative Housing (Section 213)	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Single Family Cooperative Housing Mortgage Insurance	Included in obligations under Mutual Mortgage Insurance Fund	See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Homeownership Voucher Assistance	Included in obligations for Housing Choice Voucher Program	
	Public Housing Homeownership (Section 32)	None	Program is no longer active.
	Loan Guarantees for Indian Housing (Section 184)	\$4,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Loan Guarantees for Native Hawaiian Housing (Section 184A)	\$1,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
Department of Agriculture	Section 523 Self-Help Housing	None	No loans were made in fiscal year 2010.
	Section 524 Site Development	None	No loans were made in fiscal year 2010.
	Section 523 Mutual and Self-Help Housing Technical Assistance Grants	\$43,000,000	
	Section 502 Rural Housing Single Family Loans-Direct	\$78,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010, including loans authorized under the American Recovery and Reinvestment Act of 2009. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Section 502 Rural Housing Single Family Loans-Guaranteed	\$204,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010, including loans authorized under the American Recovery and Reinvestment Act of 2009. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Section 509(f) Housing Application Packaging Grants	None	No grants were made in fiscal year 2010.
	Section 502 Mutual Self-Help Housing Loan	Included in obligations for Section 502 Direct loan	
Department of Veterans Affairs	Veterans Administration Home Loan Guaranty	-\$107,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Veterans Housing Manufactured Home Loans	None	No loans were made in fiscal year 2010.
	Native American Veterans Direct Loan Program	-\$5,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
Agency/entity	Activity/program	FY 2010 estimated revenue losses <sup>a</sup>	Explanatory notes
Internal Revenue Service	Capital gains exclusion on home sales	\$22,160,000,000	
	Deduction for mortgage insurance premiums	\$300,000,000	Revenue losses for fiscal year 2010 were estimated by the Joint Committee on Taxation in <i>Estimates of Federal Tax Expenditures for Fiscal Years 2010-2014</i> , JCS-3-10. This provision expired on December 31, 2011.
	District of Columbia first-time homebuyer tax credit	see note	Revenue losses for fiscal year 2010 were not estimated by the Department of the Treasury in <i>Analytical Perspectives, Budget of the U.S. Government, Fiscal Year 2012</i> , nor by the Joint Committee on Taxation in <i>Estimates of Federal Tax Expenditures for Fiscal Years 2010-2014</i> , JCS-3-10. This provision expired on December 31, 2011.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
<b>Purpose: Supports housing and other activities</b>			
Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Federal Home Loan Banks	Community Investment Program	None	The Community Investment Program is not included in the federal budget.
Department of Housing and Urban Development	Community Development Block Grants (CDBG) Entitlement	\$1,025,687,000	Obligations represent an estimate of the total used for activities related to housing.
	CDBG States and Small Cities	Included in obligations under CDBG Entitlement	
	CDBG Section 108 Loan Guarantee	see note	Obligations for CDBG Section 108 Loan Guarantee in fiscal year 2010 were \$4 million; some amount of the obligations may be attributable to activities related to housing. Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	CDBG Disaster Recovery Assistance	see note	Obligations for CDBG Disaster Recovery Assistance in fiscal year 2010 were \$4.304 billion; some amount of obligations may be attributable to activities related to housing.
	CDBG Section 107	see note	Obligations for CDBG Section 107 in fiscal year 2010 were \$2.1 million; some amount of obligations may be attributable to activities related to housing.
	CDBG Insular Areas	Included in obligations under CDBG Entitlement	
	HOME Investment Partnerships	\$1,857,423,000	
	Housing Trust Fund	None	Program authorized in 2008, however no funding has been appropriated.
	Capacity Building for Community Development and Affordable Housing	\$34,000,000	
	Housing Opportunities for Persons With AIDS	\$314,220,000	
Counseling for Homebuyers, Homeowners, and Tenants (Section 106)	\$65,168,000		
Manufactured Home Construction and Safety Standards	\$8,731,000		

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Dollar Home Sales	Included in obligations under Mutual Mortgage Insurance Fund	Costs/savings associated with property disposition are among the items factored into subsidy rates. See note for One- to Four-Family Home Mortgage Insurance (Section 203(b)).
	Choice Neighborhoods	Included in obligations for HOPE VI	
	Indian Community Development Block Grant	see note	Obligations for the Indian Community Development Block Grant in fiscal year 2010 were \$65.332 million; some amount of obligations may be attributable to activities related to housing.
	Native American Housing Block Grants	\$761,650,000	
	Federal Guarantees for Financing for Tribal Housing Activities (Title VI)	see note	Expected credit subsidy costs are less than \$500,000 for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Native Hawaiian Housing Block Grant Program	\$13,333,000	
	Healthy Homes Initiative	\$19,765,000	
	Sustainable Communities Initiative	\$66,000	
	Lead Hazard Control Grants	\$66,600,000	
	Lead Hazard Demonstration Project	\$48,000,000	
	Lead Hazard Reduction Technical Studies and Support	\$4,000,000	
	Housing Assistance Council	\$5,000,000	
Neighborhood Reinvestment Corporation	Neighborhood Reinvestment Corporation, also known as "NeighborWorks America"	\$233,000,000	Federal obligations provided \$168 million in base funding and an additional \$65 million for activities related to foreclosure counseling mitigation and prevention. The Neighborhood Reinvestment Corporation receives both federal and non-federal funding to finance its program activities.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
Department of the Treasury	Community Development Financial Institutions Fund	see note	The Community Development Financial Institutions Fund provides funding for multiple initiatives that may support housing. In fiscal year 2010 \$108 million was obligated to providing awards to Community Development Financial Institutions for financial and technical assistance to further affordable housing, among other goals. Additionally, in fiscal year 2010 \$80 million was obligated for the Capital Magnet Fund to increase capital investment for affordable housing.
Department of Agriculture	Section 525 Technical and Supervisory Assistance Grants	None	No grants were made in fiscal year 2010.
	Rural Community Development Initiative Grants	\$6,512,000	
Internal Revenue Service	Historic preservation tax credit (20 percent)	see note	Historic preservation tax credit is administered by both the National Park Service and the IRS. The Department of the Treasury estimated revenue losses of \$390 million for fiscal year 2010 in <i>Analytical Perspectives, Budget of the U.S. Government, Fiscal Year 2012</i> which includes both residential and non-residential historic structures.

**Purpose: Assistance for financing rental housing**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Federal Home Loan Banks	Affordable Housing Program	\$216,000,000	Created by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The act requires each of the twelve Federal Home Loan Banks to contribute 10 percent of its previous year's net earnings to an Affordable Housing Program to be used to subsidize the cost of affordable homeownership and rental housing.
Department of Housing and Urban Development	Supportive Housing for the Elderly (Section 202)	\$580,250,000	No loans made in fiscal year 2010.
	Assisted-Living Conversion Program	Included in obligations under Supportive Housing for the Elderly (Section 202)	
	Mortgage Insurance for Manufactured Home Parks (Section 207)	None	

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Existing Multifamily Rental Housing (Section 207/223(f))	-\$261,000,000	<p>Obligations represent the expected credit subsidy costs for loan commitments under this program made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured, which in some cases may be 30 years. This loan program is part of the General Insurance and Special Risk Insurance Fund, which houses a wide range of mortgage insurance products, including insurance for loans to develop, rehabilitate, and refinance multifamily rental housing, nursing home facilities, and hospitals. General Insurance and Special Risk Insurance Fund programs also include loan guarantees for Title I manufactured housing and for property improvement loans.</p> <p>This estimate also includes expected credit subsidy costs for refinances of current FHA loans under Section 223(a)(7) made in fiscal year 2010.</p>
	Mortgage and Major Home Improvement Loan Insurance for Urban Renewal Areas (Section 220)	-\$18,000,000	<p>Also includes loans under Section 231, and some made under Section 207. Also see note for Existing Multifamily Rental Housing (Section 207/223(f)).</p>
	Multifamily Cooperatives (Section 221(d)(3))	\$9,000,000	<p>See note for Existing Multifamily Rental Housing (Section 207/223(f)).</p>
	Multifamily Rental Housing (Section 221(d)(4))	-\$45,000,000	<p>See note for Existing Multifamily Rental Housing (Section 207/223(f)).</p>
	Mortgage Insurance for Housing for the Elderly (Section 231)	Included in obligations for Mortgage and Major Home Improvement Loan Insurance for Urban Renewal Areas (Section 220)	
	Mortgage Insurance for Single Room Occupancy Projects (Section 221(d)) pursuant to Section 223(g)	None	<p>No loans made in fiscal year 2010.</p>
	Supplemental Loans for Multifamily Projects (Section 241)	see note	<p>Expected credit subsidy costs are less than \$500,000. Also see note for Existing Multifamily Rental Housing (Section 207/223(f)).</p>

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Supportive Housing for Persons with Disabilities (Section 811)	\$130,359,000	
	Housing Finance Authority Risk Sharing (Section 542(c))	-\$2,000,000	See note for Existing Multifamily Rental Housing (Section 207/223(f)).
	Government Sponsored Enterprise Risk Sharing (Section 542(b))	see note	Expected credit subsidy costs are less than \$500,000. See note for Existing Multifamily Rental Housing (Section 207/223(f)).
	Mark-to-Market Program	Included in obligations under the General Insurance and Special Risk Insurance Fund	Costs/savings associated with this are among the items factored into subsidy rates. See note for Existing Multifamily Rental Housing (Section 207/223(f)).
	Interest Reduction Payments for Rental and Cooperative Housing for Lower Income Families	None	Payments are made from obligations recorded in prior years. No new commitments since 1973.
	Multifamily Operating Loss Loans (Section 223(d))	see note	Expected credit subsidy costs are less than \$500,000. Also see note for Existing Multifamily Rental Housing (Section 207/223(f)).
	Multifamily Property Disposition	Included in obligations under the General Insurance and Special Risk Insurance Fund	Costs/savings associated with property disposition are among the items factored into subsidy rates. See note for Existing Multifamily Rental Housing (Section 207/223(f)).
	Revitalization of Severely Distressed Public Housing (HOPE VI)	\$120,456,000	
Department of Agriculture	Section 515 Multifamily Direct Rural Rental Housing Loans	\$39,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Section 538 Rural Rental Housing Guaranteed Loans	\$1,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Section 514 and 516 Farm Labor Housing Loan and Grant Program	\$16,000,000	Grants under this program obligated \$10 million and the expected credit subsidy costs for loans originated in fiscal year 2010 was \$6 million. These estimates of credit subsidy costs are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Multifamily Rental Housing Preservation and Revitalization	\$1,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates of credit subsidy costs are revised in subsequent years and the ultimate cost will not be known until the loans have matured.

Agency/entity	Activity/program	FY 2010 estimated revenue losses <sup>a</sup>	Explanatory notes
Internal Revenue Service	Low-income housing tax credit	\$5,650,000,000	
	Rental housing bonds interest exclusion	\$1,050,000,000	

**Purpose: Emergency assistance to housing market or current homeowner**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Department of Housing and Urban Development	Tax Credit Assistance Program	None	During fiscal year 2009, the American Recovery and Reinvestment Act of 2009, provided \$2.25 billion to the HOME program to make available to state housing credit agencies for low-income housing tax credit projects via a formula-based allocation. All of the appropriated funds were obligated in fiscal year 2009.
	HOPE for Homeowners	\$3,000,000	Obligations represent the expected credit subsidy costs for loan commitments made in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Neighborhood Stabilization Program	\$1,980,000,000	The Neighborhood Stabilization Program was established by the Housing and Economic Recovery Act of 2008 and funded by that legislation at a level of \$3.92 billion, obligated during fiscal year 2009. The American Recovery and Reinvestment Act of 2009 provided \$1.98 billion in additional funding, obligated in 2010. The Dodd-Frank Wall Street Reform and Consumer Protection Act provided another \$1 billion available in fiscal year 2011.
Department of the Treasury	New Issue Bond Program: Purchase securities of Fannie Mae and Freddie Mac backed by new housing bonds issued by the Housing Finance Agencies (HFA Initiative)	-\$79,000,000	Represents the expected credit subsidy costs for securities purchased in fiscal year 2010, worth \$15.3 billion. Ultimate cost will not be known until the securities mature or are sold. The Department of the Treasury's authority to purchase securities under the program expired on December 31, 2009.
	Temporary Credit and Liquidity Program: Purchased participation interests in government-sponsored enterprises liquidity facilities available for outstanding housing bonds issued by state and local HFAs (HFA Initiative)	-\$552,000,000	Represents the expected credit subsidy costs for purchases in fiscal year 2010, worth \$8.2 billion. Ultimate cost will not be known until the Department of the Treasury's interests are dissolved. The Department of the Treasury's authority to enter additional obligations under the program expired on December 31, 2009.
	Housing Finance Authority (HFA) Hardest Hit Fund	\$7,600,000,000	In fiscal year 2010, the Department of the Treasury obligated \$7.6 billion for the HFA Hardest Hit Fund to be available until December 31, 2017. Actual payments made in fiscal year 2010 to the 19 HFAs participating in the program was \$56 million.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Grants to States for Low-Income Housing Projects in Lieu of Low-Income Housing Credits Program (Section 1602 Program)	\$3,083,000,000	Designed to be used in lieu of tax credits, the Section 1602 Program allowed state HFAs to exchange a portion of their 2009 credit ceiling (up to 100 percent of 2008 unused LIHTC and credit returned during 2009 and 40 percent of their 2009 allocation) for grant funds from Treasury at the rate of 85 cents for every tax credit dollar, and then award proceeds to finance the construction or acquisition and rehabilitation of qualified low-income buildings.
	Making Home Affordable (MHA)	see note	In February 2009, the Department of the Treasury announced a program to assist homeowners in danger of foreclosure—the centerpiece of which was the Home Affordable Modification Program (HAMP)—that would use up to \$50 billion in funds from the Troubled Asset Relief Program (TARP). The Department of the Treasury subsequently reduced its total obligations of its TARP-funded housing programs to \$45.6 billion, of which \$29.9 billion has been allocated to the Making Home Affordable program which includes HAMP. Treasury officials estimated that the last MHA incentive payment would likely occur sometime in mid-2018. Actual payments made in fiscal year 2010 for all programs under the MHA program were \$484 million.
	Preferred Stock Purchase Agreements with Fannie Mae and Freddie Mac	see note	Purchase of government-sponsored enterprises' stock in fiscal year 2010 was worth \$52.6 billion. Ultimate value the Department of the Treasury will receive for preferred stock is to be determined.
	Purchase of mortgage-backed securities issued by Fannie Mae and Freddie Mac	-\$1,114,000,000	Represents the expected credit subsidy costs for purchases in fiscal year 2010, worth \$29.9 billion. Ultimate cost will not be known until the securities mature or are sold. The Department of the Treasury's authority to enter additional obligations under the program expired on December 31, 2009.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
Department of the Treasury and Department of Housing and Urban Development	Federal Housing Administration Short Refinance program	\$8,120,000,000	The Department of the Treasury entered into a letter of credit facility to fund up to \$8 billion of losses, if any, associated with providing Federal Housing Administration Short Refinance loans originated on or before December 31, 2012. Actual payments made in fiscal year 2010 were \$3 million. No loans had been refinanced under this program in fiscal year 2010; payments were used to maintain the letter of credit.
Federal Reserve System	Purchase of mortgage-backed securities issued by Fannie Mae, Freddie Mac and Ginnie Mae	see note	Purchases of mortgage-backed securities issued by Fannie Mae, Freddie Mac and Ginnie Mae in fiscal year 2010 were valued at \$346.1 billion. Ultimate cost will not be known until the securities mature or are sold.
	Purchase of Fannie Mae, Freddie Mac and Federal Home Loan Bank debt	see note	Purchases of Fannie Mae, Freddie Mac and Federal Home Loan Bank debt in fiscal year 2010 were valued at \$40.8 billion. Ultimate cost is not yet known.
Agency/entity	Activity/program	FY 2010 estimated revenue losses <sup>a</sup>	Explanatory notes
Internal Revenue Service	Exclusion of forgiven mortgage debts	\$1,480,000,000	Revenue losses were estimated by the Department of the Treasury for fiscal year 2010. This provision expired April 30, 2010.
	First-Time Homebuyer Tax Credit	\$13,680,000,000	Revenue losses were estimated by the Department of the Treasury for fiscal year 2010. This provision expired April 30, 2010.
	Increased standard deduction for property taxes	\$500,000,000	Revenue losses for fiscal year 2010 were estimated by the Joint Committee on Taxation in <i>Estimates of Federal Tax Expenditures for Fiscal Years 2010-2014</i> , JCS-3-10. This provision expired on December 31, 2009.

**Housing Assistance**

Agency/entity	Activity/program	Related budgetary information	Explanatory notes
<b>Purpose: Regulatory requirements</b>			
Consumer Financial Protection Bureau and Federal Financial Regulators (Federal Reserve Board, Federal Deposit Insurance Corporation, National Credit Union Administration, and Office of the Comptroller of the Currency) and the Federal Financial Institutions Examination Council	Real Estate Settlement Procedures Act of 1974 (RESPA)	see note	Responsibility for Rulemaking under RESPA moved to the Consumer Financial Protection Bureau on July 21, 2011. The Consumer Financial Protection Bureau and the federal financial regulators are responsible for examination and enforcement of RESPA at certain institutions. The Federal Financial Institutions Examination Council promotes uniformity in the supervision of financial institutions. Costs for RESPA are not quantified or tracked separately.
	Secure and Fair Enforcement for Mortgage Licensing Act of 2008 (SAFE Act)	see note	Responsibility for Rulemaking under the SAFE Act moved to the Consumer Financial Protection Bureau on July 21, 2011. The Consumer Financial Protection Bureau and the federal financial regulators are responsible for examination and enforcement of the SAFE Act at certain institutions. The Federal Financial Institutions Examination Council promotes uniformity in the supervision of financial institutions. Costs for the SAFE Act are not quantified or tracked separately.

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Home Mortgage Disclosure Act of 1975 (HMDA)	see note	<p>Responsibility for Rulemaking under HMDA moved to the Consumer Financial Protection Bureau on July 21, 2011.</p> <p>The Consumer Financial Protection Bureau and the federal financial regulators are responsible for examination and enforcement of HMDA at certain institutions.</p> <p>The Federal Financial Institutions Examination Council promotes uniformity in the supervision of financial institutions and facilitates public access and aggregation of data that depository institutions must disclose under HMDA.</p> <p>Obligations in calendar year 2010 were \$13 million; of this amount, approximately \$3 million was related to costs associated with the processing, aggregation, and reporting of HMDA data.</p> <p>Source of funds for The Federal Financial Institutions Examination Council are collections from other federal sources.</p>
	Truth in Lending Act	see note	<p>Responsibility for Rulemaking under the Truth in Lending Act moved to the Consumer Financial Protection Bureau on July 21, 2011. However, rulemaking for certain aspects of the Truth in Lending Act remain with the federal financial regulators for real estate appraisals.</p> <p>The Consumer Financial Protection Bureau and the federal financial regulators are responsible for examination and enforcement of the Truth in Lending Act at certain institutions.</p> <p>The Federal Financial Institutions Examination Council promotes uniformity in the supervision of financial institutions.</p> <p>Costs for the housing related aspects of the Truth in Lending Act are not quantified or tracked separately.</p>

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
<p>Federal Financial Regulators (Federal Reserve Board, Federal Deposit Insurance Corporation, and Office of the Comptroller of the Currency) and the Federal Financial Institutions Examination Council</p>	<p>Equal Credit Opportunity Act</p> <p>Community Reinvestment Act (CRA)</p>	<p>see note</p> <p>see note</p>	<p>Responsibility for Rulemaking under the Equal Credit Opportunity Act moved to the Consumer Financial Protection Bureau on July 21, 2011.</p> <p>The Consumer Financial Protection Bureau and the federal financial regulators are responsible for examination and enforcement of the Equal Credit Opportunity Act at certain institutions.</p> <p>The Federal Financial Institutions Examination Council promotes uniformity in the supervision of financial institutions.</p> <p>Costs for the housing related aspects of the Equal Credit Opportunity Act are not quantified or tracked separately.</p>
<p>Federal Financial Institutions Examination Council</p>	<p>Appraisal Subcommittee</p>	<p>see note</p>	<p>The Appraisal Subcommittee ensures that real estate appraisals used in federally-related transactions are performed in accordance with uniform standards by appraisers certified and licensed by the States.</p> <p>Obligations for the Subcommittee in fiscal year 2010 were \$4 million; some amount of obligations may be attributable to activities related to housing.</p> <p>Source of funds for Subcommittee operations are fee income from State-licensed and certified real estate appraisers in the national registry.</p>
<p>Department of Housing and Urban Development</p>	<p>Enforcement of the Fair Housing Act (Title VIII)</p>	<p>Included in obligations for Fair Housing Assistance Program and Fair Housing Initiatives Program</p>	<p>See also Enforcement of the Fair Housing Act (Title VIII)</p>
	<p>Fair Housing Assistance Program</p>	<p>\$25,000,000</p>	

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Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Fair Housing Initiatives Program	\$25,000,000	See also Enforcement of the Fair Housing Act (Title VIII)
<b>Purpose: Increase availability of mortgage loans</b>			
Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Fannie Mae	Purchase mortgage loans and issue mortgage-backed securities	see note	Fannie Mae is not included in the federal budget. Also see activities listed under emergency assistance to housing market or current homeowner.
Freddie Mac	Purchase mortgage loans and issue mortgage-backed securities	see note	Freddie Mac is not included in the federal budget. Also see activities listed under emergency assistance to housing market or current homeowner.
Federal Home Loan Banks	Provide advances to member institutions	see note	The Federal Home Loan Banks are not included in the federal budget. Also see activities listed under emergency assistance to housing market or current homeowner.
Farm Credit System	Institutions of the Farm Credit System, which include the Agricultural Credit Bank and Farm Credit Banks, provide financed credit to agricultural and rural communities.	None	Entities of the Farm Credit System are not included in the federal budget.
Farm Credit System Insurance Corporation	Ensure the timely payment of principal and interest on insured Farm Credit System debt obligations purchased by investors.	see note	Obligations for the Farm Credit System Insurance Corporation in fiscal year 2010 were \$209 million; some amount of obligations may be attributable to activities related to lending for rural housing. The Corporation derives its revenues from insurance premiums collected from insured Farm Credit System banks and from the investment income earned on its investment portfolio.
Federal Agricultural Mortgage Corporation (Farmer Mac)	Purchases agricultural or rural housing mortgage loans and securitizes loans into guaranteed securities or agricultural mortgage-backed securities	None	Farmer Mac is not included in the federal budget.
Department of Housing and Urban Development	Government National Mortgage Association (Ginnie Mae): Guarantee the timely payment of principal and interest on securities issued by private lenders and backed by pools of federally insured or guaranteed mortgage loans	-\$991,000,000	Represents expected credit subsidy costs for Ginnie Mae's guarantees of mortgage-backed securities in fiscal year 2010. These estimates are revised in subsequent years and the ultimate cost is not yet known.

**Housing Assistance**

Agency/entity	Activity/program	Related budgetary information	Explanatory notes
		<b>FY 2010 estimated revenue losses<sup>a</sup></b>	<b>Explanatory notes</b>
Internal Revenue Service	Mortgage subsidy bonds interest exclusion	\$1,230,000,000	
	Veterans housing bonds interest exclusion	\$20,000,000	

**Purpose: Assistance for homeowners**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Department of Agriculture	Section 504 Very Low-income Repair Loans and Grants	\$35,000,000	Grants under this program obligated \$32 million and the expected credit subsidy costs for loans originated in fiscal year 2010 was \$3 million. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
	Section 504 Direct Housing Loans and Grants for Natural Disasters	\$3,000,000	This number represents only the grant portion of the program. The loan portion is included in the Section 504.
Department of Veterans Affairs	Specially Adapted Housing for Disabled Veterans	\$68,000,000	Includes obligations for the Special Housing Adaptation for Disabled Veterans and Temporary Residence Adaptation programs.
	Direct Loans for Certain Disabled Veterans	None	No loans were made in fiscal year 2010.
	Special Housing Adaptation for Disabled Veterans	Included in obligations for Specially Adapted Housing for Disabled Veterans	
	Temporary Residence Adaptation	Included in obligations for Specially Adapted Housing for Disabled Veterans	
Department of the Interior	Housing Improvement Program	\$15,943,367	

Agency/entity	Activity/program	FY 2010 estimated revenue losses <sup>a</sup>	Explanatory notes
Internal Revenue Service	Mortgage interest deduction	\$79,150,000,000	
	Property tax deduction	\$15,120,000,000	

**Purpose: Assistance for rental property owners**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Department of Housing and Urban Development	Project-Based Rental Assistance (Section 8 Contracts)	\$8,764,224,000	
	Rental Housing Assistance Payments (Section 236)	\$10,232,000	Obligations are for amendments to existing contracts. No new commitments since 1973.
	Rent Supplement Program	\$4,401,000	Obligations are for amendments to existing contracts. No new commitments since 1973.
	Project-Based Voucher Program	Included in obligations for Housing Choice Voucher Program	

**Housing Assistance**

Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Section 8 Moderate Rehabilitation Program	Included in obligations for Project-Based Rental Assistance	
Department of Agriculture	Section 521 Rural Rental Assistance Payments	\$979,000,000	
Agency/entity	Activity/program	FY 2010 estimated revenue losses <sup>a</sup>	Explanatory notes
Internal Revenue Service	Passive rental losses	\$8,790,000,000	
	Accelerated depreciation on rental housing	-\$1,490,000,000	Tax expenditure revenue loss estimates are generally reported in the President's budget on a cash basis. When incoming tax receipts from past deferrals are greater than deferred receipts from new activity, the cash-basis tax expenditure estimate can be negative. For certain tax expenditures that take the form of deferrals of tax liability, the President's budget also presents estimates made on a present value basis. The President's budget for fiscal year 2012 reported that the estimated present value of revenue losses for activities undertaken in calendar year 2010 for this tax expenditure would be \$6.570 billion.

**Purpose: Rental assistance for tenants**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Department of Housing and Urban Development	Housing Choice Voucher Program	\$15,160,991,261	
	Mainstream Vouchers	\$85,236,000	
	Family Unification Program	\$15,877,000	
	Section 8 Moving to Work Demonstration	\$2,823,379,109	
Department of Labor	National Farmworker Jobs Program - Housing Assistance	\$5,700,000	Obligations represent allocations for housing activities in program year 2010.
Department of Agriculture	Section 542 Rural Housing Voucher Program	\$8,000,000	

**Purpose: Operation/management of rental housing**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Department of Housing and Urban Development	Multifamily Energy Pilot	None	Program created in fiscal year 2010, however no funds were obligated in that year.
	Emergency Capital Repairs Program	Included in obligations under Supportive Housing for the Elderly (Section 202)	
	Public Housing Operating Fund	\$4,754,393,000	
	Public Housing Capital Fund	\$2,485,538,000	

**Housing Assistance**

Agency/entity	Activity/program	Related budgetary information	Explanatory notes
	Green Retrofit Program for Multifamily Housing	\$235,000,000	Grants under this program obligated \$167 million and the expected credit subsidy costs for loans originated in fiscal year 2010 were \$68 million. These estimates are revised in subsequent years and the ultimate cost will not be known until the loans have matured.
Department of Agriculture	Section 533 Rural Housing Preservation Grants	\$11,000,000	

**Purpose: Regulator of government-sponsored enterprises**

Agency/entity	Activity/program	FY 2010 obligations	Explanatory notes
Federal Housing Finance Agency	Regulator and conservator of Fannie Mae and Freddie Mac and the regulator of the Federal Home Loan Banks (FHLBanks)	\$133,000,000	The Federal Housing Finance Agency receives direct funding for its activities from mandatory assessments on Fannie Mae, Freddie Mac, and the Federal Home Loan Banks.
Farm Credit Administration	Regulator and examiner of the banks, associations, and related entities of the Farm Credit System, including the Federal Agricultural Mortgage Corporation (Farmer Mac)	see note	Fiscal year 2010 obligations were \$50 million; some amount of obligations may be attributable to activities related to housing.  Source of funds for Farm Credit Administration are assessments collected from institutions in the System, including Farmer Mac.

Source: GAO.

Note: Activities/programs may have multiple purposes. Listing does not include housing counseling programs nor energy efficiency tax expenditures that are covered in another section of this report and homeless housing programs that GAO discussed in its March 2011 reports: *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, GAO-11-318SP (Washington, D.C.: Mar. 1, 2011) and *List of Selected Federal Programs That Have Similar or Overlapping Objectives, Provide Similar Services, or Are Fragmented Across Government Missions*, GAO-11-474R (Washington, D.C.: Mar. 18, 2011). Listing also does not include tax expenditures for employment-related housing allowances or costs.

<sup>a</sup>Revenue losses are estimated by the Department of the Treasury in *Analytical Perspectives, Budget of the U.S. Government, Fiscal Year 2012*, unless otherwise specified.

Table 11: Early Learning and Child Care: List of Programs and Related Budgetary Information<sup>a</sup>

Early Learning and Child Care

Agency or subagency	Program	FY 2010 obligations <sup>b</sup>
<b>Programs with an Explicit Early Learning or Child Care Purpose</b>		
<b>Department of Education</b>		
Office of the Deputy Secretary	Race to the Top - Early Learning Challenge	<sup>c</sup>
	State Fiscal Stabilization Fund - Education State Grants, Recovery Act	<sup>d</sup>
Office of Elementary and Secondary Education	Indian Education - Grants to Local Educational Agencies	\$104,000,000
	Striving Readers Comprehensive Literacy <sup>e</sup>	35,000,000
Office of Postsecondary Education	Child Care Access Means Parents in School	16,000,000
Office of Special Education and Rehabilitative Services	Special Education - Grants for Infants and Families	439,000,000
	Special Education - Preschool Grants	374,000,000
<b>Department of Health and Human Services</b>		
Administration for Children and Families	Child Care and Development Block Grant	2,127,000,000
	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	2,917,000,219
	Head Start	7,235,514,000
<b>Department of the Interior</b>		
Bureau of Indian Education	Indian Child and Family Education (FACE)	15,370,870
<b>General Services Administration</b>		
Public Buildings Service	The General Services Administration's Child Care Program	3,144,000
<b>Programs That Support Early Learning and Child Care or Allow Use of Funds for That Purpose<sup>a</sup></b>		
<b>Appalachian Regional Commission</b>		
	Appalachian Area Development	73,000,000
<b>Department of Agriculture</b>		
Food and Nutrition Service	Child and Adult Care Food Program	2,640,923,000
	National School Lunch Program	9,967,068,000
	School Breakfast Program	29,200,391,000
	Special Milk Program for Children	12,673,000
<b>Department of Education</b>		
Office of Innovation and Improvement	Full-Service Community Schools	1,166,000,000
	Promise Neighborhoods	10,000,000
Office of Elementary and Secondary Education	Alaska Native Educational Programs	33,000,000
	Education for Homeless Children and Youth	65,000,000
	English Language Acquisition Grants	743,000,000
	Indian Education - Special Programs for Indian Children	19,060,000
	Migrant Education - State Grant Program	394,771,000
	Native Hawaiian Education	34,000,000
Office of Special Education and Rehabilitative Services	Title I Grants to Local Educational Agencies	<sup>f</sup>
	Special Education - State Personnel Development	48,000,000
	Special Education - Grants to States	<sup>g</sup>

Early Learning and Child Care		
Agency or subagency	Program	FY 2010 obligations <sup>b</sup>
	Special Education - Technology and Media Services for Individuals with Disabilities	44,000,000
Department of Health and Human Services		
Administration for Children and Families	Community Services Block Grant	699,999,000
	Social Services Block Grant	<sup>h</sup>
	Temporary Assistance for Needy Families	<sup>i</sup>
Office of Community Planning and Development	Community Development Block Grants/Entitlement Grants	<sup>j</sup>
	Community Development Block Grants/Special Purpose Grants/Insular Areas	<sup>j</sup>
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	<sup>j</sup>
Department of Justice		
Office of Juvenile Justice and Delinquency Prevention	Reduction and Prevention of Children's Exposure to Violence (Safe Start)	5,000,000
Violence Against Women Office	Children and Youth Exposed to Violence	614,000
	Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	15,305,000
Department of Labor		
Employment Training Administration	National Farmworker Jobs Program	87,398,000
	Native American Employment and Training	53,000,000
	Workforce Investment Act Adult Program	861,540,000
	Workforce Investment Act Dislocated Worker Formula Grants	1,183,847,000
Department of the Interior		
Bureau of Indian Affairs	Indian Child Welfare Act-Title II Grants	<sup>k</sup>
	Indian Education - Assistance to Schools	21,214,545
General Services Administration		
Federal Acquisition Service	Donation of Federal Surplus Personal Property	0

Source: GAO analysis of FY 2010 obligations based on agencies' federal budget justifications and other sources.

<sup>a</sup>This table classifies fiscal year 2010 obligations for early learning and child care into two groups: (a) obligations for programs with an explicit early learning or child care purpose and (b) obligations for programs that support early learning and child care or allow use of funds for that purpose. However, obligations cited for the latter (programs that support or allow use of funds) do not represent funds specifically for early learning and child care services but rather for those programs overall.

<sup>b</sup>In addition to FY 2010 obligations, some programs received Recovery Act funds in fiscal year 2010. These programs include, for example, Temporary Assistance for Needy Families, Child Care and Development Block Grant, Special Education - Grants for Infants and Families, and Special Education - Preschool Grants programs. Additionally, Head Start Recovery Act appropriations were made available in 2009 for two fiscal years.

<sup>c</sup>Race to the Top - Early Learning Challenge was created as part of the American Recovery and Reinvestment Act of 2009 and may not continue to be funded after the Act's funds expire. It received a \$500 million appropriation in fiscal year 2011 and had no previous appropriation. It is jointly administered by the Departments of Education and Health and Human Services.

<sup>d</sup>State Fiscal Stabilization Fund - Education State Grants, Recovery Act was created as part of the American Recovery and Reinvestment Act of 2009 and may not continue to be funded after the act's funds expire. It received an \$18,170,000 obligation through Recovery Act funds in fiscal year 2010.

<sup>e</sup>In its budget justification, the Department of Education stated that it was not requesting separate funding for the Striving Readers program for fiscal year 2012. In place of this and several other programs that seek to promote improvement of reading, writing, and language arts instruction, the department proposed creating a new program: Effective Teaching and Learning: Literacy.

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<sup>f</sup>Title I had fiscal year 2010 obligations of approximately \$14.5 billion. About 2 percent of total obligations were spent on early education programs in fiscal year 2009, the latest date for which expenditure data are available.

<sup>g</sup>Although Special Education Grants to States had fiscal year 2010 obligations of approximately \$11.5 billion to provide children with free appropriate public education, not all of this funding served children under 5.

<sup>h</sup>The Social Services Block Grant is a large, multipurpose block grant with fiscal year 2009 obligations of about \$391 million spent on child care, or 14 percent of total funds.

<sup>i</sup>Temporary Assistance for Needy Families is a large, multipurpose block grant with fiscal year 2010 obligations of approximately \$17 billion. It accounted for \$3.5 billion in child care funding in fiscal year 2009. Funds that are eventually transferred to the Child Care and Development Fund at state option are included in Temporary Assistance for Needy Families totals.

<sup>j</sup>Less than 1 percent of Community Development Block Grants funds were used for child care services or child care facilities.

<sup>k</sup>Agency officials told us that, although child care is an allowable use, no funds were used for this purpose in fiscal year 2010.

**Table 12: Early Learning and Child Care: List of Tax Expenditures and Estimated Revenue Loss**

Tax expenditure	Total estimated revenue loss FY 2010
Exclusion of Benefits Provided Under Cafeteria Plans 26 U.S.C. § 125(a)	<sup>a</sup>
Exclusion of Income Earned By Voluntary Employees' Beneficiary Associations 26 U.S.C. § 419	<sup>b</sup>
Credit For Child and Dependent Care Expenses 26 U.S.C. § 21	\$3,100,000,000
Exclusion of Employer-Provided Child and Dependent Care 26 U.S.C. § 129	Less than 50,000,000
Credit For Employer-Provided Child Care 26 U.S.C. § 45F	Less than 50,000,000

Source: Congressional Research Service, Tax Expenditures: Compendium of Background Material on Individual Provisions (Washington, D.C.: December 2010).

<sup>a</sup>The total estimated revenue loss for "cafeteria plans" was \$26.4 billion in fiscal year 2010. This figure does not exclusively represent revenue lost for child care but also includes accident and health insurance, and other benefits.

<sup>b</sup>The total estimated revenue loss for the Exclusion of Income Earned By Voluntary Employees' Beneficiary Associations tax expenditure was \$3.2 billion in fiscal year 2010. This figure does not exclusively represent child care expenditures but also includes a range of benefits including life insurance, disability, and health insurance.

**Table 13: Employment for People with Disabilities: List of Programs and Related Budgetary Information**

**Employment for People with Disabilities**

Agency	Program	FY 2010 obligations	Portion of FY 2010 obligations for employment-related services and support for people with disabilities <sup>a</sup>
U.S. AbilityOne Commission	AbilityOne Program	\$5,380,775	\$0
Department of Agriculture	Assistive Technology Program for Farmers with Disabilities: AgrAbility Project	4,667,107	4,667,107
Department of Defense	Air Force Warrior and Survivor Care	Program could not provide <sup>b</sup>	0
	Army Warrior Care and Transition Program <sup>c</sup>	1,353,680,000 <sup>d</sup>	Program could not provide
	Computer/Electronic Accommodations Program	8,847,404	8,847,404
	Marine Corps Wounded Warrior Program	0	0
	National Resource Directory <sup>c</sup> (joint with Department of Veterans Affairs)	No response	No response <sup>e</sup>
	Navy Safe Harbor Program	2,400,000	24,000
	National Organization on Disability Wounded Warrior Careers Demonstration Program <sup>f</sup>	Program could not provide	Program could not provide
	Recovery Care Coordinator Program	3,825,960	0
	Recovery Coordination Program – Operation Warfighter	966,502	966,502
	U.S. Special Operations Command Care Coalition	3,592,700	Program could not provide
Department of Education	American Indian Vocational Rehabilitation Services	42,822,202	42,822,202
	Helen Keller National Center for Youths and Adults Who Are Deaf-Blind	9,181,000	9,181,000
	Migrant and Seasonal Farmworkers <sup>g</sup>	2,197,283	2,197,283
	Model Comprehensive Transition and Postsecondary Programs for Students with Intellectual Disabilities <sup>g</sup>	11,000,000	11,000,000
	Projects with Industry <sup>h</sup>	17,842,595	17,842,595
	Randolph-Sheppard Vending Facilities Program	0	0
	Rehabilitation Services Demonstration and Training Programs	11,601,000	5,800,000
	State Grant for Assistive Technology Program	25,660,000	0
	Supported Employment Services for Individuals with the Most Significant Disabilities <sup>g,i</sup>	28,889,190	28,889,190

**Employment for People with Disabilities**

Agency	Program	FY 2010 obligations	Portion of FY 2010 obligations for employment-related services and support for people with disabilities <sup>a</sup>
	Vocational Rehabilitation Services Program <sup>l</sup>	2,437,797,600	2,437,797,600
<b>Department of Health and Human Services</b>	1915(c) Home and Community Based Services Waiver	No response	Program could not provide
	1915(i) State Plan Home and Community-Based Services	Program could not provide	0
	Medicaid Infrastructure Grant Program <sup>n</sup>	74,606,990	No response
	Medicaid State Plan Services	No response	No response
	Money Follows the Person Rebalancing Demonstration	105,596,872	0
<b>Department of Labor</b>	America's Heroes at Work	300,000	300,000
	Work Incentive Grants/Disability Program Navigator Initiative <sup>l</sup>	0	0
	Disabled Veterans' Outreach Program	81,251,000	Program could not provide
	Employer Assistance and Resource Network	1,600,000	1,600,000
	Job Accommodation Network	2,366,318	2,366,318
	Job Corps <sup>k</sup>	1,712,000,000	Program could not provide
	Local Veterans' Employment Representatives Program	76,481,000	Program could not provide
	REALifelines Program	Program could not provide	Program could not provide
	Registered Apprenticeship for Youth and Young Adults with Disabilities Initiative	0	0
	Community Service Employment for Older Americans	825,400,000	0
	Veterans' Workforce Investment Program	9,493,707	Program could not provide
	Work Opportunity Tax Credit (joint with the Internal Revenue Service)	18,520,000 <sup>l</sup>	0
	Workforce Investment Act Youth Activities	910,207,965	Program could not provide
	Workforce Recruitment Program (joint with the Department of Defense)	211,377	211,377
	YouthBuild <sup>l</sup>	69,020,000	Program could not provide
<b>Department of Veterans Affairs</b>	Compensated Work Therapy Program	0	0
	Disabled Transition Assistance Program	Program could not provide	Program could not provide
	Vocational Rehabilitation and Employment	768,000,000	768,000,000

**Employment for People with Disabilities**

Agency	Program	FY 2010 obligations	Portion of FY 2010 obligations for employment-related services and support for people with disabilities <sup>a</sup>
	Vocational Training and Rehabilitation for Vietnam Veterans' Children with Spina Bifida or Other Covered Birth Defects	Program could not provide	Program could not provide
Social Security Administration	Benefit Offset National Demonstration	13,510,873	13,510,873
	Mental Health Treatment Study <sup>h</sup>	971,274	699,317
	Work Incentives Planning and Assistance Program <sup>h</sup>	27,328,266	27,328,266
	State Vocational Rehabilitation Cost Reimbursement Program	106,000,000	106,000,000
	Ticket to Work Program	22,100,000 <sup>m</sup>	22,100,000
	Youth Transition Demonstration Project <sup>h</sup>	4,860,286	768,628
<b>Total</b>		<b>\$8,800,177,246</b>	<b>\$3,512,919,662</b>

Source: GAO survey of programs that support employment for people with disabilities.

<sup>a</sup>Some programs were not able to identify obligations related to providing employment supports to people with disabilities.

<sup>b</sup>"Program could not provide" indicates that the program reported in GAO's survey that they were not able to provide obligations data.

<sup>c</sup>In commenting on a draft of this report, the Department of Defense indicated that this program should be added to the scope. GAO will pursue additional information on this program for a final report.

<sup>d</sup>A significant portion of these obligations (\$578,500,000) was for constructing healing campuses for wounded, ill, and injured soldiers.

<sup>e</sup>"No response" indicates that the program did not respond to this survey question or otherwise provide this information.

<sup>f</sup>This program is a collaboration between the Army and the National Organization on Disability. The memorandum of understanding between the Army and the National Organization on Disability was terminated in July 2010.

<sup>g</sup>This program was proposed to be consolidated or eliminated in the Department of Education's fiscal year 2012 budget request, but the department reported that funds were appropriated in fiscal year 2012.

<sup>h</sup>Indicates programs that have been eliminated or are planned to end by fiscal year 2012. Two of these are research studies that have concluded. For example, the Social Security Administration's Mental Health Treatment Study has concluded and the results are available at <http://socialsecurity.gov/disabilityresearch/mentalhealth.htm>.

<sup>i</sup>Program reported appropriated funds instead of obligations.

<sup>j</sup>The Work Incentives Grants/Disability Program Navigator was funded for 7 years as a pilot program and is being expanded and replicated as a new program, the Disability Employment Initiative.

<sup>k</sup>Total program obligations for Job Corps includes \$102 million in American Recovery and Reinvestment Act obligations.

<sup>l</sup>Reported obligations for the Work Opportunity Tax Credit are for the Department of Labor's administration of the program, according to agency officials. According to the Internal Revenue Service, in tax year 2009—the most recent data available—there were more than \$600 million in Work Opportunity Tax Credits that were eligible to be claimed by individuals. In addition, for tax year 2009, there were more than \$1 billion in Work Opportunity Tax Credits that were eligible to be claimed by corporations (including S corporations).

<sup>m</sup>Obligations reported for the Ticket to Work program in fiscal year 2010 represent the cost of funding the Employment Networks and not the total cost of the program. Data on total obligations for fiscal year 2010 will be available later in fiscal year 2012.

**Table 14: Science, Technology, Engineering, and Mathematics (STEM) Education: List of Programs and Related Budgetary Information**

<b>Science, Technology, Engineering, and Mathematics (STEM) Education</b>		
<b>Agency and subagency</b>	<b>Program</b>	<b>FY 2010 obligations<sup>a</sup></b>
<b>National Aeronautics and Space Administration</b>		
	Aeronautics Research Directorate - STEM Education activities	\$4,153,000
	Exploration Systems Directorate - STEM Education activities	6,400,000
	Higher Education	18,346,329
	K-12 STEM Program	36,291,069
	Minority University Research and Education Program	28,862,619
	National Aeronautics and Space Administration Informal Education Opportunities	14,295,934
	National Aeronautics and Space Administration Science Mission Directorate Education and Public Outreach	30,057,100
	Space Grant/EPSCoR Program	68,910,696
	Space Operations Directorate - STEM Education activities	2,293,000
<b>National Science Foundation</b>		
	Advanced Technological Education	64,510,000
	Alliances for Graduate Education and the Professoriate	16,730,000
	Broadening Participation in Computing	14,000,000
	Centers for Ocean Science Education Excellence	\$5,700,000
	Computer Information Science & Engineering Directorate Pathways to Revitalized Undergraduate Computing Education	4,370,000
	Cyberinfrastructure Training, Education, Advancement, and Mentoring for Our 21st Century Workforce	4,850,000
	Discovery Research K-12	118,380,000
	East Asia & Pacific Summer Institutes for U.S. Graduate Students	1,740,000
	Engineering Education	13,740,000
	Enhancing the Mathematical Sciences Workforce in the 21st Century	15,070,000
	Ethics Education in Science & Engineering	2,650,000
	Federal Cyber Service: Scholarship for Service	14,870,000
	Geoscience Education	2,020,000
	Geoscience Teacher Training	2,980,000
	Global Learning and Observations to Benefit the Environment	1,100,000
	Graduate Research Fellowship Program	136,130,000
	Graduate STEM Fellows in K-12 Education Program	55,970,000
	Historically Black Colleges and Universities Undergraduate Program	32,060,000
	Informal Science Education	65,850,000

<b>Science, Technology, Engineering, and Mathematics (STEM) Education</b>		
<b>Agency and subagency</b>	<b>Program</b>	<b>FY 2010 obligations<sup>a</sup></b>
	Integrative Graduate Education and Research Traineeship Program	69,700,000
	Interdisciplinary Training for Undergraduates in Biological and Mathematical Sciences	2,700,000
	International Research Experiences for Students	3,430,000
	Louis Stokes Alliances for Minority Participation	44,550,000
	Math and Science Partnership	57,930,000
	Nanotechnology Undergraduate Education in Engineering	1,830,000
	Opportunities for Enhancing Diversity in the Geosciences	4,180,000
	Polar Education Program	1,500,000
	Research and Evaluation on Education in Science and Engineering	45,670,000
	Research Experiences for Teachers in Engineering and Computer Science	5,410,000
	Research Experiences for Undergraduates	80,990,000
	Research in Disabilities Education	6,920,000
	Research on Gender in Science and Engineering	11,570,000
	Robert Noyce Teacher Scholarship Program	54,930,000
	Science, Technology, Engineering, and Mathematics Talent Expansion Program	31,640,000
	Transforming Undergrad Education in STEM	41,600,000
	Tribal Colleges and Universities Program	13,350,000
	Undergraduate Research and Mentoring in the Biological Sciences	9,000,000
<b>Nuclear Regulatory Commission</b>		
	Integrated University Program	15,000,000
	Minority Serving Institutions Program	2,838,500
	Nuclear Education Curriculum Development Grants	4,700,997
<b>U.S. Department of Agriculture</b>		
<b>Animal and Plant Health Inspection Service</b>		
	AgDiscovery Program	15,000
<b>National Institute of Food and Agriculture</b>		
	1890 Institution Teaching, Research and Extension Capacity Building Grants Program	17,167,994
	Agriculture in the Classroom	314,912
	Food and Agricultural Sciences National Needs Graduate and Postdoctoral Fellowships Grants Program	3,664,127
	Higher Education Challenge Grants Program	5,654,000
	Higher Education Multicultural Scholars Program	1,126,000
	Hispanic Education Partnership Grants	8,809,568
	New Era Rural Technology Competitive Grants Program	875,000
	Resident Instruction Grants for Institutions of Higher Education in Insular Areas	859,547

<b>Science, Technology, Engineering, and Mathematics (STEM) Education</b>		
<b>Agency and subagency</b>	<b>Program</b>	<b>FY 2010 obligations<sup>a</sup></b>
	Secondary Education, Two-Year Postsecondary Education and Agriculture in the K-12 Classroom Grants	983,000
<b>Office of the Assistant Secretary for Departmental Management</b>		
	U.S. Department of Agriculture /1890 National Scholars Program	2,398,947
<b>U.S. Department of Commerce</b>		
<b>National Institute of Standards and Technology</b>		
	National Institute of Standards and Technology Summer Institute for Middle School Science Teachers	300,000
	Recovery Act Measurement Science and Engineering Fellowship Program	20,000,000
	Summer Undergraduate Research Fellowship Program	595,641
<b>National Oceanic and Atmospheric Administration</b>		
	Bay Watershed Education and Training Program	9,700,000
	Climate Communications and Education Program	536,000
	Coral Reef Conservation Program	838,000
	Dr. Nancy Foster Scholarship Program	603,125
	Educational Partnership Program with Minority Serving Institutions	14,309,000
	Environmental Literacy Grants	10,388,185
	Ernest F. Hollings Undergraduate Scholarship Program	6,450,638
	Global Learning and Observations to Benefit the Environment	3,000,000
	National Environmental Satellite, Data, and Information Service Education	2,700,000
	National Estuarine Research Reserve System Education Program	1,020,000
	National Marine Fisheries Service Education	3,084,750
	National Marine Sanctuaries Education Program	908,150
	National Ocean Service Education	426,000
	National Sea Grant College Program - Education Component	9,378,529
	National Weather Service Outreach Program	3,070,000
	Teacher at Sea Program	600,000
<b>U.S. Department of Defense</b>		
<b>Air Force</b>		
	Awards to Stimulate and Support Undergraduate Research Experience	4,500,000
	National Defense Science and Engineering Graduate Fellowship	38,695,132
	University NanoSatellite Program	660,000
<b>Army</b>		
	Army Educational Outreach Program	7,885,000
	Consortium Research Fellows Program	1,634,050
	National Science Center	1,982,000

<b>Science, Technology, Engineering, and Mathematics (STEM) Education</b>		
<b>Agency and subagency</b>	<b>Program</b>	<b>FY 2010 obligations<sup>a</sup></b>
<b>Office of the Secretary of Defense</b>		
	Autonomous Robotic Manipulation	8,180,000
	Computer Science in Science, Technology, Engineering, and Mathematics Education	2,661,000
	Department of Defense STARBASE Program	20,000,000
	ENGAGE	2,100,000
	National Defense Education Program K-12	13,595,000
	National Defense Education Program Science, Mathematics And Research for Transformation	47,400,000
<b>Military Health System</b>		
	Uniformed Services University of the Health Sciences	447,000
<b>Navy</b>		
	Historically Black College and Universities/Minority Institutions Research Education Partnership	700,000
	Iridescent Learning	810,000
	Science and Engineering Apprentice Program	755,000
	SeaPerch	700,000
	The Naval Research Enterprise Intern Program	1,960,000
	University / Laboratory Initiative	2,350,000
<b>Department of Education</b>		
	Developing Hispanic-Serving Institutions: STEM and Articulation Programs (mandatory)	0 <sup>b</sup>
	Graduate Assistance in Areas of National Need	31,005,248
	Mathematics and Science Partnerships	180,478,000
	Minority Science and Engineering Improvement Program	9,503,000
	National Science and Mathematics Access to Retain Talent Program	379,775,972
	Predominantly Black Institutions Competitive Grant Program	0 <sup>b</sup>
	Research in Special Education	11,000,000
	Research, Development, and Dissemination	39,986,940
	Teachers for a Competitive Tomorrow: Baccalaureate Degrees in STEM and Critical Foreign Languages	1,092,000
	Teachers for a Competitive Tomorrow: Master's Degrees in STEM and Critical Foreign Languages	1,092,000
	Upward Bound Math-Science	34,873,057
	Women's Educational Equity	2,423,000
<b>U.S. Department of Energy</b>		
	Academies Creating Teacher Scientists	3,721,600
	Advanced Vehicle Competitions	2,000,000
	American Chemical Society Summer School in Nuclear and Radiochemistry	546,813
	Advanced Scientific Computing Research - Oak Ridge National Laboratory Research Alliance in Math and Science	250,000

**Science, Technology, Engineering, and Mathematics (STEM) Education**

Agency and subagency	Program	FY 2010 obligations <sup>a</sup>
	Community College Institute of Science and Technology	685,000
	Computational Science Graduate Fellowship	7,800,000
	Faculty and Student Teams	1,019,000
	Fusion Energy Sciences Graduate Fellowship Program	800,000
	Graduate Automotive Technology Education	1,000,000
	Hampton University Graduate Studies	48,000
	Historically Black Colleges and Universities Mathematics, Science & Technology, Engineering and Research Workforce Development Program	8,967,507
	Industrial Assessment Centers	6,086,000
	Integrated University Program	5,000,000
	Laboratory Equipment Donation Program	150,000
	Mickey Leland Energy Fellowship	700,000
	Minority Serving Institutions Program	840,000
	Minority University Research Associates Program	591,880
	National Science Bowl	2,449,900
	National Undergraduate Fellowship Program in Plasma Physics and Fusion Energy Sciences	370,000
	Office of Science Graduate Fellowship program	17,500,000
	Pan American Advanced Studies Institute	200,000
	Plasma/Fusion Science Educator Programs	779,000
	Pre-Service Teacher Program	429,000
	QuarkNet	750,000
	Science Undergraduate Laboratory Internships	3,802,500
	Solar Decathlon	5,000,000
	Summer Applied Geophysical Experience	100,000
	Technical Career Intern Program	0 <sup>c</sup>
	Wind for Schools	630,000

**U.S. Department of Health and Human Services**

Health Resources and Services Administration

Health Careers Opportunity Program	22,086,000
Public Health Traineeship Program	1,510,000

National Institutes of Health

Bridges to the Baccalaureate Program	6,460,988
Bridges to the Doctorate	2,977,075
Cancer Education Grants Program	6,756,869
Cancer Research Interns	191,608
Center for Cancer Research/Johns Hopkins University Master of Science in Biotechnology Concentration in Molecular Targets and Drug Discovery Technologies	445,000
Clinical Research Training Program	1,100,000
Community College Summer Enrichment Program	105,000
Curriculum Supplement Series	341,849

Science, Technology, Engineering, and Mathematics (STEM) Education		
Agency and subagency	Program	FY 2010 obligations <sup>a</sup>
	Education Programs for Population Research (R25)	750,154
	Graduate Program Partnerships	16,720,000
	Initiative for Maximizing Student Development	21,412,146
	Intramural National Institute of Allergy and Infectious Diseases Research Opportunities	129,111
	Minority Access to Research Careers Undergraduate Student Training in Academic Research National Research Service Award Program	20,386,651
	Material Development for Environmental Health Curriculum	1,544,868
	National Cancer Institute Cancer Education and Career Development Program	20,442,233
	National Center for Research Resources Science Education Partnership Award	16,653,015
	National Heart, Lung, and Blood Institute Minority Undergraduate Biomedical Education Program	\$475,970
	National Institute of Allergy and Infectious Diseases Science Education Awards	1,069,978
	National Institute of Diabetes and Digestive and Kidney Diseases Education Program Grants	432,000
	National Institutes of Health Academy	249,866
	National Institutes of Health Summer Research Experience Programs	1,679,422
	National Institute of Neurological Disorders and Stroke Diversity Research Education Grants in Neuroscience	821,800
	National Library of Medicine Institutional Grants for Research Training in Biomedical Informatics	10,143,676
	Office of Science Education K-12 Program	2,270,151
	Post-baccalaureate Intramural Research Training Award Program	24,810,000
	Postbaccalaureate Research Education Program	5,780,503
	Recovery Act Limited Competition: National Institutes of Health Challenge Grants in Health and Science Research	4,953,293
	Research Scientist Award for Minority Institutions	82,146
	Research Supplements to Promote Diversity in Health-Related Research	68,981,252
	Research Initiative for Scientific Enhancement	24,441,722
	Ruth L. Kirschstein National Research Service Award Institutional Research Training Grants**(T32, T35)	230,840,328
	Ruth L. Kirschstein NRSA for Individual Predoctoral Fellows, including Underrepresented Racial/Ethnic Groups, Students from Disadvantaged Backgrounds	56,882,642
	Science Education Drug Abuse Partnership Award	2,294,996
	Short Courses in Integrative and Organ Systems Pharmacology	665,937
	Short Courses on Mathematical, Statistical, and Computational Tools for Studying Biological Systems	695,460

**Science, Technology, Engineering, and Mathematics (STEM) Education**

<b>Agency and subagency</b>	<b>Program</b>	<b>FY 2010 obligations<sup>a</sup></b>
	Short Term Educational Experiences for Research in the Environmental health Sciences for Undergraduates and High School Students	568,298
	Short-Term Research Education Program to Increase Diversity in Health-Related Research	4,188,763
	Student Intramural Research Training Award Program	5,868,500
	Summer Genetics Institute	53,935
	Summer Institute for Training in Biostatistics	1,449,092
	Technical Intramural Research Training Award	2,240,000
	Training in Computational Neuroscience: From Biology to Model and Back Again	1,443,450
	Training in Neuroimaging: Integrating First Principles and Applications	1,356,252
	Undergraduate Scholarship Program for Individuals from Disadvantaged Backgrounds	2,426,137
<b>U.S. Department of Homeland Security</b>		
<b>Science and Technology Directorate</b>		
	Homeland Security-related STEM Career Development Grants Program	2,300,000
	Homeland Security-related STEM Scholars Program	1,920,000
	Homeland Security-related STEM Summer Internship Program	363,000
	Minority Serving Institutions - Scientific Leadership Awards	2,400,000
	Minority Serving Institutions - Summer Research Team	116,000
<b>U.S. Department of the Interior</b>		
<b>U.S. Geological Survey</b>		
	EDMAP Component of the National Cooperative Geologic Mapping Program	566,161
	National Association of Geoscience Teachers - U.S. Geological Survey Cooperative Summer Field Training Program	200,000
	Student Intern in Support of Native American Relations	204,013
<b>U.S. Department of Transportation</b>		
<b>Federal Aviation Administration</b>		
	Joint University Program	300,000
	National Center of Excellence for Aviation Operations Research	5,393,000
<b>Federal Highway Administration</b>		
	Garrett A. Morgan Technology and Transportation Education Program	1,250,000
	National Summer Transportation Institute Program	2,602,999
	Summer Transportation Internship Program for Diverse Groups	1,425,000
<b>Research and Innovative Technology Administration</b>		
	University Transportation Centers Program	83,370,600

Science, Technology, Engineering, and Mathematics (STEM) Education		
Agency and subagency	Program	FY 2010 obligations <sup>a</sup>
<b>U.S. Environmental Protection Agency</b>		
	Cooperative Training in Environmental Sciences Research	1,593,184
	Environmental Education Grants	3,450,882
	Environmental Protection Agency Greater Research Opportunities Fellowships for Undergraduate Environmental Study	1,532,099
	Environmental Protection Agency Marshall Scholars Program	205,888
	National Environmental Education and Training Partnership	2,259,500
	National Network for Environmental Management Studies Fellowship Program	469,403
	P3 Award: National Student Design Competition for Sustainability	2,000,000
	President's Environmental Youth Awards	50,000
	Science to Achieve Results Graduate Fellowship Program	6,387,830
	University of Cincinnati/ Environmental Protection Agency Research Training Grant	333,153

Source: GAO analysis of survey data, *Science, Technology, Engineering, and Mathematics Education: Strategic Planning Needed to Better Manage Overlapping Programs across Multiple Agencies*, GAO-12-108 (Washington, D.C.: Jan. 20, 2012).

<sup>a</sup>This number equals the total program obligations for fiscal year 2010, unless the survey respondent provided obligations for the STEM only activities within the program.

<sup>b</sup>Program funding was authorized in 2010, but was not obligated until 2011.

<sup>c</sup>Fiscal year 2010 obligations for the Technical Career Intern Program are reflected in the Mickey Leland Program.