	2007	2006
Deposit and Clearing Account Liabilities	$ 37	$ 46
Accrued Expenses - Federal	109	66
Deferred Revenue	94	134
Resources Payable to Treasury	210	238
Custodial Liabilities*	1,200	964
General Fund Receipts Liability	5	17
Accrued VA Contributions for Employee Benefits	103	160
Total Other Intragovernmental Funded Liabilities	$ 1,758	$ 1,625

* The Custodial Liabilities Accounts include subsidy reestimates for loans made after September 30, 1991, which are subject to the provisions of the Credit Reform Act of 1990. The liability provision for future losses on credit reform guaranteed loans is comprised of a funded subsidy for each loan guaranteed at the rate equal to the amount of the present value of estimated loss to the government for the cohorts of loans. The subsidy amount for each cohort is reestimated annually to ensure amounts reflect the actual losses on guaranteed loans. Based on the reestimated amounts, additional subsidy funds are provided for or excess funds are returned.