

# Final Monthly Treasury Statement

of Receipts and Outlays  
of the United States Government

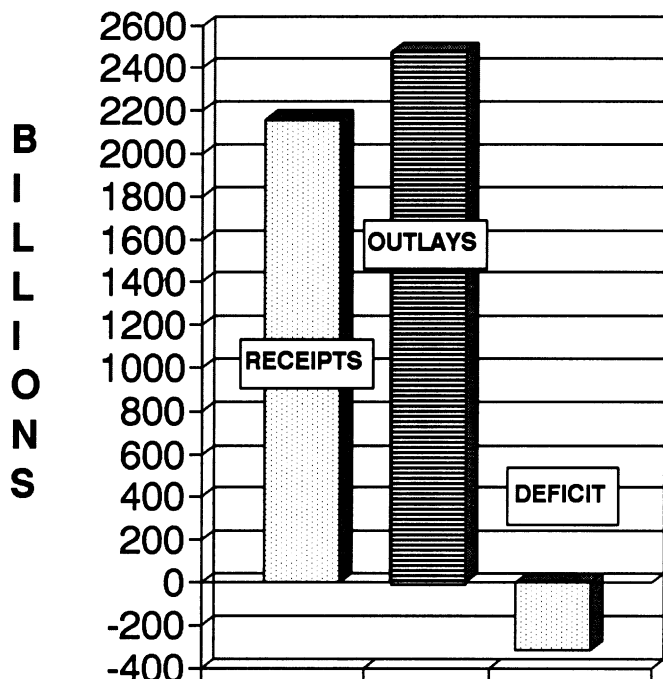
For Fiscal Year 2005 Through **September 30, 2005**, and Other Periods

## Highlight

This issue includes the final budget results and details a deficit of \$318.6 billion for Fiscal Year 2005.

Military active duty pay, veterans' benefits, supplemental security income payments, and Medicare payments to health maintenance organizations for October 1, 2005 were accelerated to September 30, 2005.

### RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 2005



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Compiled and Published by

*Department of the Treasury*  
**Financial Management Service**

# Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 8th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

## Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

## Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and

management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

## Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *Combined Statement of Receipts, Outlays, and Balances of the United States Government* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

## Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

**Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2004 and 2005, by Month**

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
<b>FY 2004</b>			
October .....	135,825	205,370	69,545
November .....	118,207	161,179	42,971
December .....	186,730	204,370	17,640
January .....	185,169	186,802	1,633
February .....	92,009	188,709	96,701
March .....	132,425	205,337	72,913
April .....	220,091	202,513	-17,578
May .....	115,450	177,913	62,463
June .....	214,382	195,258	-19,124
July .....	134,415	203,575	69,160
August .....	137,729	178,861	41,132
September .....	207,351	182,740	-24,611
<b>Year-to-Date .....</b>	<b><u>1,879,783</u></b>	<b><u>2,292,628</u></b>	<b><u>412,845</u></b>
<b>FY 2005</b>			
October .....	136,896	194,198	57,302
November .....	134,547	192,448	57,901
December .....	215,749	218,603	2,853
January .....	202,217	193,639	-8,578
February .....	100,871	214,814	113,942
March .....	148,741	219,953	71,211
April .....	277,614	219,902	-57,711
May .....	152,731	188,154	35,423
June .....	234,808	211,888	-22,920
July .....	142,092	195,463	53,372
August .....	155,438	207,022	51,584
September .....	252,602	216,839	-35,763
<b>Year-to-Date .....</b>	<b><u>2,154,305</u></b>	<b><u>2,472,920</u></b>	<b><u>318,615</u></b>

<sup>1</sup>The receipt, outlay and deficit figures differ from the *FY 2006 Budget*, released by the Office of Management and Budget on February 7, 2005, by \$701 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports

for many agencies and programs throughout the Federal Government. Additionally, the estimated reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

Note: Details may not add to totals due to rounding.

**Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 2005 and Other Periods**

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year <sup>1</sup>	Prior Fiscal Year to Date (2004)	Budget Estimates Next Fiscal Year (2006) <sup>1</sup>
<b>Total on-budget and off-budget results:</b>					
Total receipts .....	252,602	2,154,305	2,139,656	1,879,783	2,272,715
On-budget receipts .....	200,725	1,576,830	1,563,962	1,345,039	1,651,028
Off-budget receipts .....	51,877	577,475	575,694	534,744	621,687
Total outlays .....	216,839	2,472,920	2,472,310	2,292,628	2,613,334
On-budget outlays .....	172,987	2,070,710	2,072,190	1,913,116	2,186,233
Off-budget outlays .....	43,852	402,211	400,120	379,512	427,101
Total surplus (+) or deficit (-) .....	+35,763	-318,615	-332,654	-412,845	-340,619
On-budget surplus (+) or deficit (-) .....	+27,738	-493,880	-508,228	-568,077	-535,205
Off-budget surplus (+) or deficit (-) .....	+8,025	+175,264	+175,574	+155,233	+194,586
Total on-budget and off-budget financing .....	-35,763	318,615	332,654	412,845	340,619
<b>Means of financing:</b>					
Borrowing from the public .....	-15,684	296,942	323,728	379,618	350,740
Reduction of operating cash, increase (-) .....	-27,116	669	1,349	-1,390	.....
By other means .....	7,037	21,004	7,577	34,616	-10,121

<sup>1</sup>These estimates are based on the *FY 2006 Mid-Session Review*, released by the Office of Management and Budget on July 13, 2005.

... No Transactions.  
Note: Details may not add to totals due to rounding.

**Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2004 and 2005**

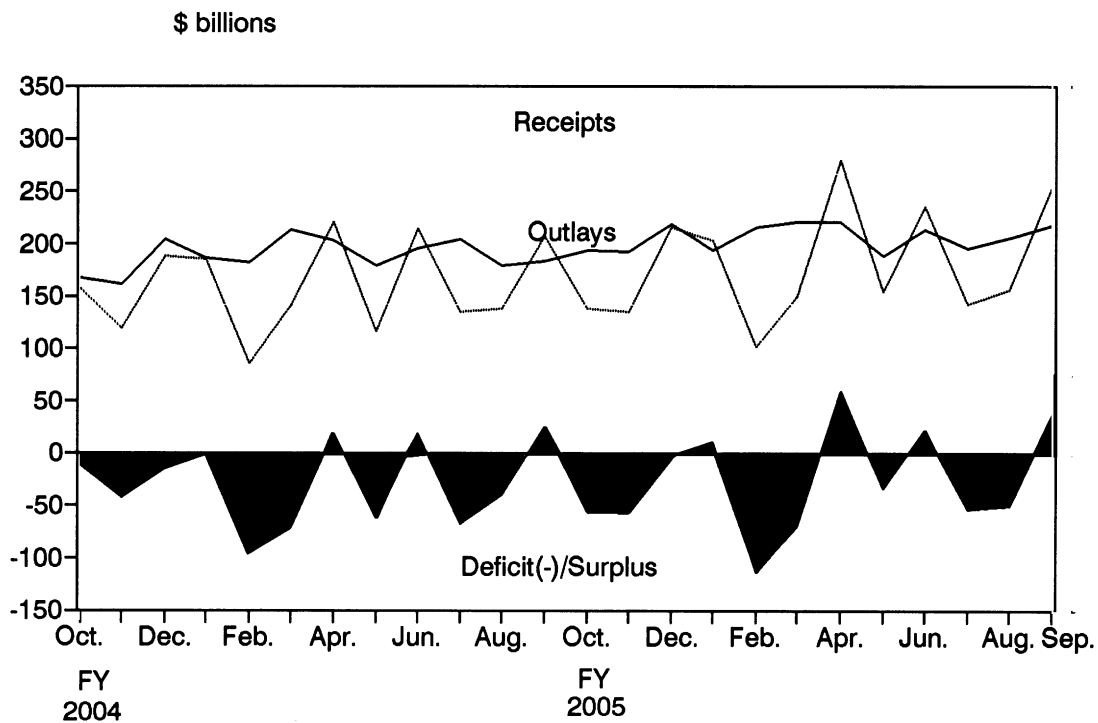


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2004 and 2005

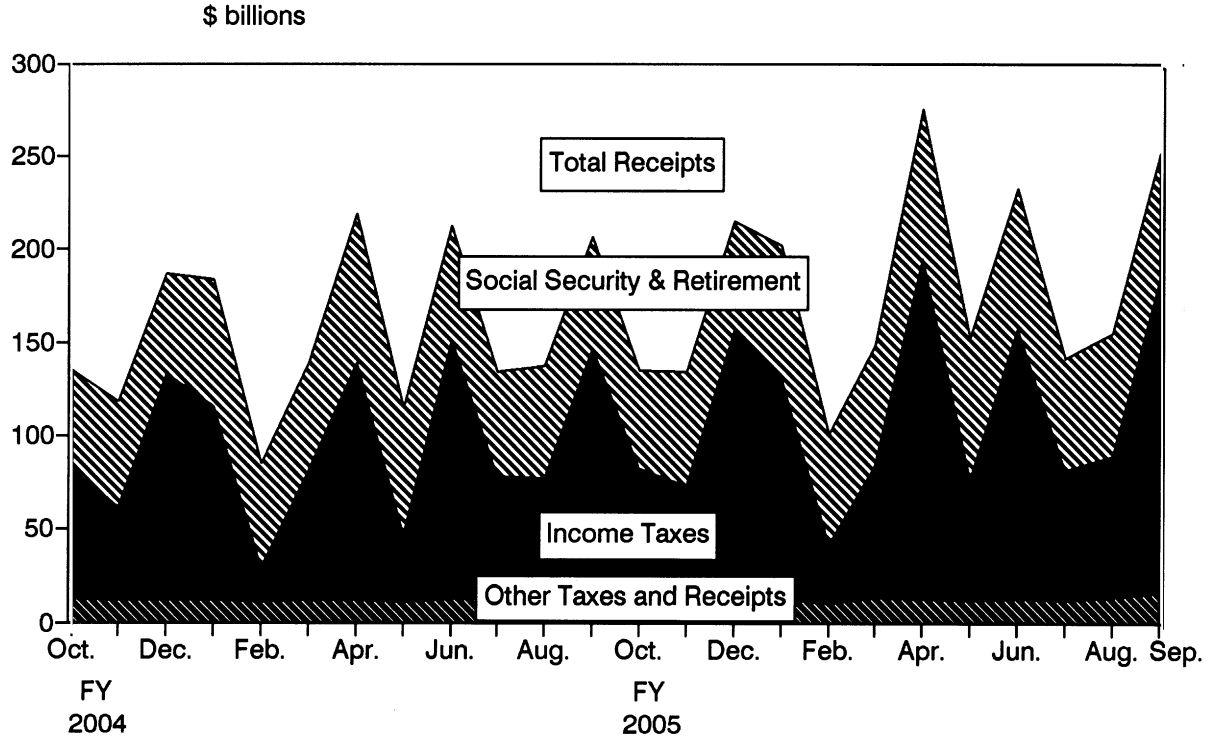
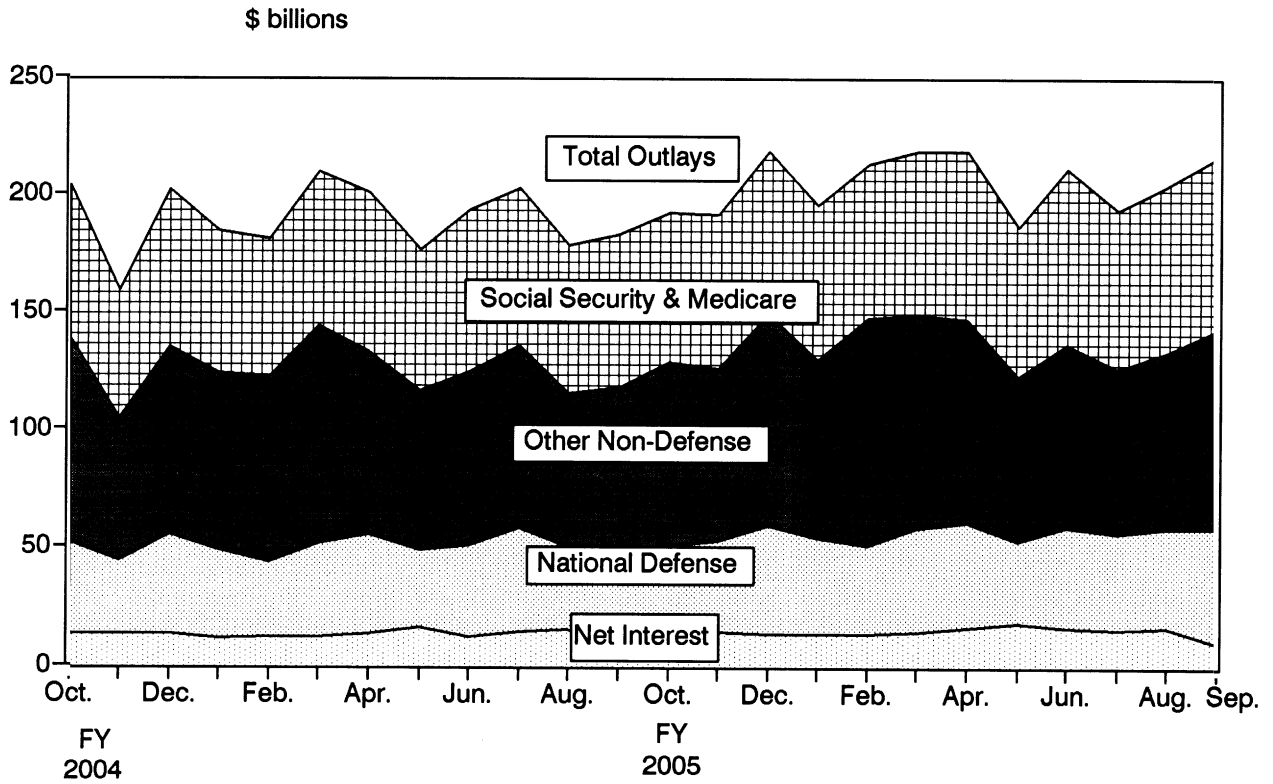


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2004 and 2005



**Table 3. Summary of Receipts and Outlays of the U.S. Government, September 2005 and Other Periods**

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year <sup>1</sup>
<b>Budget Receipts</b>				
Individual income taxes .....	97,203	927,222	808,958	929,130
Corporation income taxes .....	70,514	278,281	189,370	265,761
Social insurance and retirement receipts:				
Employment and general retirement (off-budget) .....	51,877	577,475	534,744	575,694
Employment and general retirement (on-budget) .....	15,764	170,187	154,615	169,973
Unemployment insurance .....	465	42,999	39,453	43,183
Other retirement .....	362	4,459	4,596	4,619
Excise taxes .....	8,584	73,093	69,855	71,748
Estate and gift taxes .....	2,451	24,764	24,831	23,842
Customs duties .....	2,154	23,378	21,083	25,130
Miscellaneous receipts .....	3,226	32,445	32,279	30,576
<b>Total Receipts .....</b>	<b>252,602</b>	<b>2,154,305</b>	<b>1,879,783</b>	<b>2,139,656</b>
<b>(On-budget) .....</b>	<b>200,725</b>	<b>1,576,830</b>	<b>1,345,039</b>	<b>1,563,962</b>
<b>(Off-budget) .....</b>	<b>51,877</b>	<b>577,475</b>	<b>534,744</b>	<b>575,694</b>
<b>Budget Outlays</b>				
Legislative Branch .....	318	3,989	3,880	4,176
Judicial Branch .....	484	5,562	5,396	5,741
Department of Agriculture .....	5,962	85,129	71,768	89,542
Department of Commerce .....	638	6,165	5,849	6,288
Department of Defense-Military .....	46,866	474,436	437,111	470,878
Department of Education .....	6,012	72,944	62,817	72,227
Department of Energy .....	2,913	21,635	19,974	21,948
Department of Health and Human Services .....	52,876	581,492	543,206	583,638
Department of Homeland Security .....	7,133	39,307	26,724	34,012
Department of Housing and Urban Development .....	3,084	42,514	45,024	43,475
Department of the Interior .....	1,213	9,093	8,938	9,448
Department of Justice .....	1,920	22,740	28,953	21,601
Department of Labor .....	3,628	47,946	56,708	47,794
Department of State .....	1,352	12,838	10,942	13,142
Department of Transportation .....	6,403	56,934	54,541	58,216
Department of the Treasury:				
Interest on Treasury debt securities (gross) .....	16,822	352,350	321,566	349,916
Other .....	-6,671	56,764	53,692	58,581
Department of Veterans Affairs .....	7,868	69,995	59,556	68,882
Corps of Engineers .....	537	4,767	4,842	4,891
Other Defense Civil Programs .....	3,535	43,484	41,732	44,090
Environmental Protection Agency .....	734	7,918	8,335	7,862
Executive Office of the President .....	771	7,725	3,309	5,765
General Services Administration .....	27	53	-404	459
International Assistance Program .....	146	14,787	13,738	14,439
National Aeronautics and Space Administration .....	1,718	15,611	15,186	15,719
National Science Foundation .....	528	5,432	5,118	5,641
Office of Personnel Management .....	5,089	59,510	56,533	61,008
Small Business Administration .....	53	2,503	4,077	2,641
Social Security Administration .....	49,542	561,324	530,206	561,383
Other independent agencies .....	1,799	14,182	5,833	15,603
Undistributed offsetting receipts:				
Interest .....	-429	-160,989	-153,986	-161,628
Other .....	-6,032	-65,221	-58,536	-65,068
<b>Total outlays .....</b>	<b>216,839</b>	<b>2,472,920</b>	<b>2,292,628</b>	<b>2,472,310</b>
<b>(On-budget) .....</b>	<b>172,987</b>	<b>2,070,710</b>	<b>1,913,116</b>	<b>2,072,190</b>
<b>(Off-budget) .....</b>	<b>43,852</b>	<b>402,211</b>	<b>379,512</b>	<b>400,120</b>
<b>Surplus (+) or deficit (-) .....</b>	<b>+35,763</b>	<b>-318,615</b>	<b>-412,845</b>	<b>-332,654</b>
<b>(On-budget) .....</b>	<b>+27,738</b>	<b>-493,880</b>	<b>-568,077</b>	<b>-508,228</b>
<b>(Off-budget) .....</b>	<b>+8,025</b>	<b>+175,264</b>	<b>+155,233</b>	<b>+175,574</b>

<sup>1</sup>These estimates are based on the *FY 2006 Mid-Session Review*, released by the Office of Management and Budget on July 13, 2005.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated

reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

Note: Details may not add to totals due to rounding.

**Table 4. Receipts of the U.S. Government, September 2005 and Other Periods**

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
<b>Individual income taxes:</b>									
Withheld .....	155,829			786,559			753,260		
Presidential Election Campaign Fund .....	1			53			56		
Other .....	145,211			320,889			243,268		
<b>Total—Individual income taxes .....</b>	<b>101,041</b>	<b>3,838</b>	<b>97,203</b>	<b>1,107,501</b>	<b>180,279</b>	<b>927,222</b>	<b>996,584</b>	<b>187,626</b>	<b>808,958</b>
<b>Corporation income taxes .....</b>	<b>71,991</b>	<b>1,476</b>	<b>70,514</b>	<b>307,095</b>	<b>28,814</b>	<b>278,281</b>	<b>230,619</b>	<b>41,250</b>	<b>189,370</b>
<b>Social insurance and retirement receipts:</b>									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes .....	140,510	1,855	38,655	463,102	2,213	460,889	438,511	834	437,677
Self-Employment Contributions Act taxes .....	14,404		4,404	26,879		26,879	26,545		26,545
Adjustments attributable to prior years .....	1,285		1,285	5,878		5,878	-7,101		-7,101
<b>Total—FOASI trust fund .....</b>	<b>46,200</b>	<b>1,855</b>	<b>44,345</b>	<b>495,859</b>	<b>2,213</b>	<b>493,646</b>	<b>457,955</b>	<b>834</b>	<b>457,120</b>
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes .....	16,880	315	6,565	78,639	372	78,267	74,462	145	74,316
Self-Employment Contributions Act taxes .....	1748		748	4,565		4,565	4,508		4,508
Adjustments attributable to prior years .....	1220		220	997		997	-1,200		-1,200
<b>Total—FDI trust fund .....</b>	<b>7,847</b>	<b>315</b>	<b>7,532</b>	<b>84,201</b>	<b>372</b>	<b>83,829</b>	<b>77,769</b>	<b>145</b>	<b>77,624</b>
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes .....	113,542		13,542	152,861		152,861	143,213		143,213
Self-Employment Contributions Act taxes .....	1,912		1,912	11,306		11,306	11,061		11,061
Receipts from Railroad Retirement Board .....				416		416	391		391
Adjustments attributable to prior years .....	128		-28	1,485		1,485	-4,076		-4,076
<b>Total—FHI trust fund .....</b>	<b>15,426</b>		<b>15,426</b>	<b>166,068</b>		<b>166,068</b>	<b>150,589</b>		<b>150,589</b>
Railroad retirement:									
Rail pension and supplemental annuity .....	152	(* *)	152	2,285	1	2,284	2,299	2	2,297
Social Security equivalent account .....	187	(* *)	187	1,838	2	1,836	1,731	2	1,729
<b>Total—Employment and general retirement: .....</b>	<b>69,812</b>	<b>2,170</b>	<b>67,641</b>	<b>750,251</b>	<b>2,589</b>	<b>747,663</b>	<b>690,343</b>	<b>984</b>	<b>689,359</b>
Unemployment insurance:									
Deposits by States .....	447		447	36,074		36,074	32,734		32,734
Federal Unemployment Tax Act taxes .....	29	11	18	6,948	119	6,828	6,718	129	6,589
Railroad unemployment taxes .....	(* *)		(* *)	97		97	130		130
<b>Total—Unemployment insurance .....</b>	<b>476</b>	<b>11</b>	<b>465</b>	<b>43,118</b>	<b>119</b>	<b>42,999</b>	<b>39,582</b>	<b>129</b>	<b>39,453</b>
Other retirement:									
Federal employees retirement – employee share .....	358		358	4,409		4,409	4,545		4,545
Non-federal employees retirement .....	4		4	50		50	51		51
<b>Total—Other retirement .....</b>	<b>362</b>		<b>362</b>	<b>4,459</b>		<b>4,459</b>	<b>4,596</b>		<b>4,596</b>
<b>Total—Social insurance and retirement receipts .....</b>	<b>70,650</b>	<b>2,181</b>	<b>68,469</b>	<b>797,829</b>	<b>2,708</b>	<b>795,121</b>	<b>734,521</b>	<b>1,113</b>	<b>733,408</b>
<b>Excise taxes:</b>									
Miscellaneous excise taxes .....	1,258	105	1,153	25,272	994	24,278	26,260	856	25,404
Airport and airway trust fund .....	1,604	28	1,577	10,415	101	10,314	9,230	56	9,174
Highway trust fund .....	5,918	162	5,755	38,897	1,007	37,890	35,725	1,014	34,711
Black lung disability trust fund .....	99		99	610		610	566		566
<b>Total—Excise taxes .....</b>	<b>8,879</b>	<b>294</b>	<b>8,584</b>	<b>75,194</b>	<b>2,101</b>	<b>73,093</b>	<b>71,781</b>	<b>1,926</b>	<b>69,855</b>
<b>Estate and gift taxes .....</b>	<b>2,507</b>	<b>56</b>	<b>2,451</b>	<b>25,606</b>	<b>841</b>	<b>24,764</b>	<b>25,579</b>	<b>749</b>	<b>24,831</b>
<b>Customs duties .....</b>	<b>2,212</b>	<b>58</b>	<b>2,154</b>	<b>24,198</b>	<b>820</b>	<b>23,378</b>	<b>21,806</b>	<b>723</b>	<b>21,083</b>
<b>Miscellaneous Receipts:</b>									
Deposits of earnings by Federal Reserve Banks .....	1,801		1,801	19,297		19,297	19,652		19,652
Universal service fund .....	614		614	7,242		7,242	6,550		6,550
All other .....	815	4	812	5,945	40	5,905	6,160	83	6,077
<b>Total — Miscellaneous receipts .....</b>	<b>3,230</b>	<b>4</b>	<b>3,226</b>	<b>32,485</b>	<b>40</b>	<b>32,445</b>	<b>32,362</b>	<b>83</b>	<b>32,279</b>
<b>Total — Receipts .....</b>	<b>260,510</b>	<b>7,909</b>	<b>252,602</b>	<b>2,369,907</b>	<b>215,602</b>	<b>2,154,305</b>	<b>2,113,253</b>	<b>233,470</b>	<b>1,879,783</b>
<b>Total — On-budget .....</b>	<b>206,463</b>	<b>5,739</b>	<b>200,725</b>	<b>1,789,847</b>	<b>213,017</b>	<b>1,576,830</b>	<b>1,577,529</b>	<b>232,490</b>	<b>1,345,039</b>
<b>Total — Off-budget .....</b>	<b>54,047</b>	<b>2,170</b>	<b>51,877</b>	<b>580,061</b>	<b>2,585</b>	<b>577,475</b>	<b>535,724</b>	<b>980</b>	<b>534,744</b>

<sup>1</sup>In accordance with the Social Security Act as amended: "Individual income taxes, Withheld" have been decreased and "Federal Insurance Contribution Act Taxes" correspondingly increased by \$1,144 million to correct estimates for the quarter ending September 30, 2004. "Individual income taxes, Other" have been decreased and "Self-Employment Contribution Act Taxes" correspondingly increased by \$333 million to correct estimates for calendar year 2002. "Individual income taxes, Withheld" have also been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$56 million to correct estimates for calendar year 2004 and prior.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

(\* \*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Legislative Branch:</b>									
Senate .....	65	(**)	65	736	2	734	689	2	687
House of Representatives .....	100	(**)	100	1,167	1	1,166	1,133	1	1,132
Joint items .....	3	.....	3	18	.....	18	19	.....	19
Capitol Police .....	22	.....	22	261	.....	261	240	.....	240
Congressional Budget Office .....	3	.....	3	35	.....	35	34	.....	34
Architect of the Capitol .....	26	1	25	511	10	501	429	10	419
Library of Congress .....	52	2	51	597	10	587	698	11	687
Government Printing Office .....	-9	.....	-9	107	.....	107	142	.....	142
Government Accountability Office .....	35	.....	35	468	.....	468	458	.....	458
United States Tax Court .....	3	.....	3	38	.....	38	39	.....	39
Other Legislative Branch agencies .....	24	.....	24	99	.....	99	55	.....	55
Proprietary receipts from the public .....	.....	(**)	(**)	.....	2	-2	.....	5	-5
Intrabudgetary transactions .....	-3	.....	-3	-23	.....	-23	-28	.....	-28
<b>Total—Legislative Branch .....</b>	<b>321</b>	<b>3</b>	<b>318</b>	<b>4,015</b>	<b>26</b>	<b>3,989</b>	<b>3,909</b>	<b>29</b>	<b>3,880</b>
<b>Judicial Branch:</b>									
Supreme Court of the United States .....	5	.....	5	76	.....	76	68	.....	68
Courts of Appeals, District Courts, and other judicial services .....	482	.....	482	5,604	.....	5,604	5,420	.....	5,420
Other .....	6	.....	6	220	.....	220	206	.....	206
Proprietary receipts from the public .....	.....	1	-1	.....	46	-46	.....	38	-38
Intrabudgetary transactions .....	-9	.....	-9	-292	.....	-292	-260	.....	-260
<b>Total—Judicial Branch .....</b>	<b>485</b>	<b>1</b>	<b>484</b>	<b>5,608</b>	<b>46</b>	<b>5,562</b>	<b>5,434</b>	<b>38</b>	<b>5,396</b>
<b>Department of Agriculture:</b>									
Agricultural Research Service .....	106	.....	106	1,268	.....	1,268	1,213	.....	1,213
Cooperative State Research, Education, and Extension Service:									
Research and education activities .....	64	.....	64	578	.....	578	540	.....	540
Extension activities .....	57	.....	57	440	.....	440	421	.....	421
Other .....	7	.....	7	96	.....	96	105	.....	105
Animal and Plant Health Inspection Service .....	82	.....	82	1,131	.....	1,131	1,001	.....	1,001
Food Safety and Inspection Service .....	58	.....	58	811	.....	811	763	.....	763
Agricultural Marketing Service .....	26	.....	26	915	3	912	1,089	(**)	1,089
Risk Management Agency:									
Administrative and operating expenses .....	7	.....	7	67	.....	67	71	.....	71
Federal crop insurance corporation fund .....	250	10	240	4,119	1,236	2,883	4,125	928	3,198
Farm Service Agency:									
Salaries and expenses .....	78	.....	78	985	.....	985	1,005	.....	1,005
Commodity Credit Corporation .....	2,657	2,014	643	36,603	16,432	20,172	22,693	12,124	10,569
Agricultural credit insurance fund .....	10	28	-18	614	600	14	498	757	-259
Other .....	9	.....	9	77	.....	77	32	.....	32
<b>Total—Farm Service Agency .....</b>	<b>2,753</b>	<b>2,042</b>	<b>712</b>	<b>38,279</b>	<b>17,032</b>	<b>21,247</b>	<b>24,228</b>	<b>12,881</b>	<b>11,348</b>
Natural Resources Conservation Service:									
Conservation operations .....	40	.....	40	783	.....	783	785	.....	785
Farm security and rural investment programs .....	190	.....	190	13	.....	13	1,389	.....	1,389
Other .....	35	.....	35	295	.....	295	207	.....	207
Rural Development .....	202	.....	202	1,065	.....	1,065	1,038	.....	1,038
Rural Housing Service:									
Rural housing insurance fund .....	144	117	27	869	1,404	-535	1,217	1,577	-360
Rental assistance program .....	67	.....	67	823	.....	823	775	.....	775
Other .....	6	.....	6	102	.....	102	92	.....	92
Rural Utilities Service:									
Rural electrification and telecommunications fund .....	461	236	225	1,066	2,207	-1,141	1,365	3,060	-1,695
Rural development insurance fund .....	.....	23	-23	25	304	-279	107	473	-367
Other .....	8	90	-82	128	244	-117	95	203	-108
Foreign Agricultural Service .....	141	.....	141	1,180	.....	1,180	1,438	.....	1,438
Food and Nutrition Service:									
Food stamp program .....	2,800	.....	2,800	32,613	.....	32,613	28,621	.....	28,621
Child nutrition programs .....	541	.....	541	11,899	.....	11,899	11,207	.....	11,207
Special supplemental nutrition program for women, infants, and children (WIC) .....	371	.....	371	4,985	.....	4,985	4,860	.....	4,860
Other .....	24	.....	24	331	.....	331	302	.....	302
<b>Total—Food and Nutrition Service .....</b>	<b>3,735</b>	<b>.....</b>	<b>3,735</b>	<b>49,829</b>	<b>.....</b>	<b>49,829</b>	<b>44,990</b>	<b>.....</b>	<b>44,990</b>
Forest Service:									
National forest system .....	112	.....	112	1,398	.....	1,398	1,614	.....	1,614
Wildland fire management .....	425	.....	425	1,588	.....	1,588	1,937	.....	1,937
Forest service permanent appropriations .....	18	.....	18	556	.....	556	548	.....	548
Other .....	109	.....	109	1,494	.....	1,494	1,535	.....	1,535
<b>Total—Forest Service .....</b>	<b>663</b>	<b>.....</b>	<b>663</b>	<b>5,036</b>	<b>.....</b>	<b>5,036</b>	<b>5,635</b>	<b>.....</b>	<b>5,635</b>
Other .....	92	(**)	92	895	39	855	875	40	835
Proprietary receipts from the public .....	.....	548	-548	.....	2,041	-2,041	.....	2,470	-2,470
Intrabudgetary transactions .....	-169	.....	-169	-173	.....	-173	-168	.....	-168
<b>Total—Department of Agriculture .....</b>	<b>9,027</b>	<b>3,065</b>	<b>5,962</b>	<b>109,640</b>	<b>24,512</b>	<b>85,129</b>	<b>93,400</b>	<b>21,632</b>	<b>71,768</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Commerce:</b>									
Economic Development Administration .....	48	(* *)	48	364	2	361	372	8	363
Bureau of the Census .....	58	.....	58	694	.....	694	681	.....	681
International Trade Administration .....	30	.....	30	396	.....	396	391	.....	391
National Oceanic and Atmospheric Administration .....	447	1	446	3,868	8	3,860	3,488	10	3,479
National Institute of Standards and Technology .....	31	.....	31	660	.....	660	709	.....	709
Other .....	16	-9	25	227	13	214	262	21	241
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	13	-13	.....	9	-9
Intrabudgetary transactions .....	.....	.....	.....	-7	.....	-7	-5	.....	-5
<b>Total—Department of Commerce .....</b>	<b>630</b>	<b>-8</b>	<b>638</b>	<b>6,201</b>	<b>36</b>	<b>6,165</b>	<b>5,897</b>	<b>48</b>	<b>5,849</b>
<b>Department of Defense—Military:</b>									
Military Personnel:									
Department of the Army .....	6,340	.....	6,340	54,870	.....	54,870	47,340	.....	47,340
Department of the Navy .....	4,580	.....	4,580	39,701	.....	39,701	36,631	.....	36,631
Department of the Air Force .....	3,364	.....	3,364	31,353	.....	31,353	29,605	.....	29,605
Defense agencies .....	.....	.....	.....	1,539	.....	1,539	.....	.....	.....
<b>Total—Military Personnel .....</b>	<b>14,285</b>	<b>.....</b>	<b>14,285</b>	<b>127,463</b>	<b>.....</b>	<b>127,463</b>	<b>113,576</b>	<b>.....</b>	<b>113,576</b>
Operation and Maintenance:									
Department of the Army .....	6,841	.....	6,841	66,487	.....	66,487	56,916	.....	56,916
Department of the Navy .....	3,631	.....	3,631	39,256	.....	39,256	37,935	.....	37,935
Department of the Air Force .....	3,835	.....	3,835	41,563	.....	41,563	40,565	.....	40,565
Defense agencies .....	4,387	.....	4,387	40,813	.....	40,813	38,633	.....	38,633
<b>Total—Operation and Maintenance .....</b>	<b>18,694</b>	<b>.....</b>	<b>18,694</b>	<b>188,120</b>	<b>.....</b>	<b>188,120</b>	<b>174,049</b>	<b>.....</b>	<b>174,049</b>
International Reconstruction and Other Assistance:									
Department of the Army .....	4	.....	4	283	.....	283	594	.....	594
Procurement:									
Department of the Army .....	1,906	.....	1,906	17,860	.....	17,860	13,697	.....	13,697
Department of the Navy .....	2,808	.....	2,808	27,974	.....	27,974	27,243	.....	27,243
Department of the Air Force .....	3,072	.....	3,072	32,164	.....	32,164	31,030	.....	31,030
Defense agencies .....	393	.....	393	4,296	.....	4,296	4,247	.....	4,247
<b>Total—Procurement .....</b>	<b>8,179</b>	<b>.....</b>	<b>8,179</b>	<b>82,294</b>	<b>.....</b>	<b>82,294</b>	<b>76,217</b>	<b>.....</b>	<b>76,217</b>
Research, Development, Test, and Evaluation:									
Department of the Army .....	1,108	.....	1,108	9,702	.....	9,702	8,302	.....	8,302
Department of the Navy .....	1,456	.....	1,456	16,039	.....	16,039	14,136	.....	14,136
Department of the Air Force .....	1,681	.....	1,681	20,640	.....	20,640	19,529	.....	19,529
Defense agencies .....	1,764	.....	1,764	19,310	.....	19,310	18,789	.....	18,789
<b>Total—Research, Development, Test, and Evaluation .....</b>	<b>6,010</b>	<b>.....</b>	<b>6,010</b>	<b>65,691</b>	<b>.....</b>	<b>65,691</b>	<b>60,756</b>	<b>.....</b>	<b>60,756</b>
Military Construction:									
Department of the Army .....	11	.....	11	1,986	.....	1,986	1,992	.....	1,992
Department of the Navy .....	84	.....	84	1,146	(* *)	1,146	1,302	.....	1,302
Department of the Air Force .....	170	.....	170	1,533	.....	1,533	1,436	.....	1,436
Defense agencies .....	126	.....	126	665	.....	665	1,580	.....	1,580
<b>Total—Military Construction .....</b>	<b>391</b>	<b>.....</b>	<b>391</b>	<b>5,330</b>	<b>(* *)</b>	<b>5,330</b>	<b>6,310</b>	<b>.....</b>	<b>6,310</b>
Family Housing:									
Department of the Army .....	118	.....	118	1,224	.....	1,224	1,292	.....	1,292
Department of the Navy .....	87	.....	87	938	.....	938	1,090	.....	1,090
Department of the Air Force .....	136	.....	136	1,271	.....	1,271	1,283	.....	1,283
Defense agencies .....	23	(* *)	23	286	1	285	240	2	238
Revolving and Management Funds:									
Department of the Army .....	2	.....	2	-11	.....	-11	14	.....	14
Department of the Navy .....	102	.....	102	749	.....	749	736	.....	736
Defense agencies:									
Working capital fund .....	-740	.....	-740	2,036	.....	2,036	1,559	.....	1,559
Other .....	224	(* *)	224	13	(* *)	13	31	(* *)	31
Other .....	51	.....	51	90	.....	90	-63	.....	-63
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	6	.....	6	4	.....	4
Department of the Navy .....	2	.....	2	33	.....	33	31	.....	31
Department of the Air Force .....	8	3	5	20	13	7	8	11	-3
Defense agencies .....	39	.....	39	175	.....	175	209	.....	209
Proprietary receipts from the public:									
Department of the Army .....	.....	-22	22	.....	-22	22	.....	44	-44
Department of the Navy .....	.....	186	-186	.....	13	-13	.....	12	-12
Department of the Air Force .....	.....	26	-26	.....	433	-433	.....	112	-112
Defense agencies .....	.....	240	-240	.....	1,214	-1,214	.....	812	-812



**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Defense—Military:—Continued</b>									
Intrabudgetary transactions:									
Department of the Army .....	-2	.....	-2	41	.....	41	.....	.....	.....
Department of the Navy .....	22	.....	22	84	.....	84	307	.....	307
Department of the Air Force .....	-276	.....	-276	75	.....	75	.....	.....	.....
Defense agencies .....	-57	.....	-57	-111	.....	-111	-133	.....	-133
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	6	-6	.....	7	-7
Defense agencies .....	.....	(* *)	(* *)	.....	6	-6	.....	(* *)	(* *)
<b>Total—Department of Defense—Military .....</b>	<b>47,300</b>	<b>435</b>	<b>46,866</b>	<b>476,101</b>	<b>1,664</b>	<b>474,436</b>	<b>438,111</b>	<b>1,000</b>	<b>437,111</b>
<b>Department of Education:</b>									
Office of Elementary and Secondary Education:									
Education for the disadvantaged .....	914	.....	914	14,636	.....	14,636	12,488	.....	12,488
Impact aid .....	26	.....	26	1,262	.....	1,262	1,239	.....	1,239
School improvement programs .....	468	.....	468	6,941	.....	6,941	7,219	.....	7,219
Other .....	1	.....	1	77	.....	77	235	.....	235
<b>Total—Office of Elementary and Secondary Education .....</b>	<b>1,409</b>	<b>.....</b>	<b>1,409</b>	<b>22,916</b>	<b>.....</b>	<b>22,916</b>	<b>21,180</b>	<b>.....</b>	<b>21,180</b>
Office of English Language Acquisition .....	39	.....	39	667	.....	667	645	.....	645
Office of Special Education and Rehabilitative Services:									
Special education .....	639	.....	639	10,940	.....	10,940	9,751	.....	9,751
Rehabilitation services and disability research .....	209	.....	209	2,973	.....	2,973	2,894	.....	2,894
Special institutions for persons with disabilities .....	15	.....	15	175	.....	175	173	.....	173
Office of Vocational and Adult Education .....	140	.....	140	1,967	.....	1,967	1,945	.....	1,945
Office of Postsecondary Education:									
College housing and academic facilities loans .....	6	2	4	-8	27	-35	-4	32	-36
Higher education .....	187	.....	187	2,053	.....	2,053	2,041	.....	2,041
Howard University .....	.....	.....	.....	235	.....	235	242	.....	242
<b>Total—Office of Postsecondary Education .....</b>	<b>194</b>	<b>2</b>	<b>192</b>	<b>2,281</b>	<b>27</b>	<b>2,254</b>	<b>2,279</b>	<b>32</b>	<b>2,247</b>
Federal Student Aid:									
Student financial assistance .....	2,255	.....	2,255	15,102	.....	15,102	14,854	.....	14,854
Student Aid Administration .....	9	.....	9	119	.....	119	115	.....	115
Federal student loan reserve fund .....	.....	.....	.....	152	.....	152	-137	.....	-137
Federal direct student loans .....	7	.....	7	3,021	.....	3,021	3,246	.....	3,246
Federal family education loans .....	882	.....	882	10,626	.....	10,626	4,799	.....	4,799
<b>Total—Federal Student Aid .....</b>	<b>3,153</b>	<b>.....</b>	<b>3,153</b>	<b>29,020</b>	<b>.....</b>	<b>29,020</b>	<b>22,877</b>	<b>.....</b>	<b>22,877</b>
Institute of Education Sciences .....	35	.....	35	457	.....	457	435	.....	435
Other .....	184	.....	184	1,606	.....	1,606	721	.....	721
Proprietary receipts from the public .....	.....	2	-2	.....	32	-32	.....	51	-51
<b>Total—Department of Education .....</b>	<b>6,016</b>	<b>4</b>	<b>6,012</b>	<b>73,003</b>	<b>59</b>	<b>72,944</b>	<b>62,901</b>	<b>83</b>	<b>62,817</b>
<b>Department of Energy:</b>									
National Nuclear Security Administration:									
Naval reactors .....	34	.....	34	750	.....	750	727	.....	727
Weapons activities .....	607	.....	607	6,600	.....	6,600	6,218	.....	6,218
Defense nuclear nonproliferation .....	107	.....	107	1,313	.....	1,313	1,158	.....	1,158
Other .....	41	.....	41	373	.....	373	362	.....	362
Environmental and Other Defense Activities:									
Defense environmental restoration and waste management .....	(* *)	.....	(* *)	-37	.....	-37	2	.....	2
Defense site acceleration completion .....	670	.....	670	6,152	.....	6,152	5,638	.....	5,638
Defense environmental services .....	53	.....	53	954	.....	954	972	.....	972
Other defense activities .....	12	.....	12	754	.....	754	677	.....	677
Defense nuclear waste disposal .....	7	.....	7	302	.....	302	330	.....	330
Energy Programs:									
Science .....	297	.....	297	3,486	.....	3,486	3,336	.....	3,336
Energy supply .....	127	.....	127	925	.....	925	706	.....	706
Energy conservation .....	101	.....	101	884	.....	884	926	.....	926
Other .....	121	5	117	1,948	24	1,924	1,806	25	1,780
<b>Total—Energy Programs .....</b>	<b>646</b>	<b>5</b>	<b>642</b>	<b>7,242</b>	<b>24</b>	<b>7,218</b>	<b>6,773</b>	<b>25</b>	<b>6,748</b>
Power Marketing Administration .....	269	-233	502	2,189	2,044	145	2,210	2,068	142
Departmental Administration .....	-16	.....	-16	176	.....	176	162	.....	162
Proprietary receipts from the public .....	.....	93	-93	.....	1,526	-1,526	.....	1,310	-1,310
Intrabudgetary transactions .....	366	.....	366	-1,520	.....	-1,520	-1,832	.....	-1,832
Offsetting governmental receipts .....	.....	18	-18	.....	18	-18	.....	19	-19
<b>Total—Department of Energy .....</b>	<b>2,796</b>	<b>-117</b>	<b>2,913</b>	<b>25,247</b>	<b>3,612</b>	<b>21,635</b>	<b>23,395</b>	<b>3,422</b>	<b>19,974</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Health and Human Services:</b>									
Public Health Service:									
Food and Drug Administration .....	-37	1	-37	1,326	6	1,320	1,385	5	1,380
Health Resources and Services Administration .....	619	2	618	6,685	15	6,670	6,780	21	6,759
Indian Health Services .....	211	.....	211	3,117	.....	3,117	3,064	.....	3,064
Centers for Disease Control and Prevention .....	134	.....	134	4,589	.....	4,589	4,409	.....	4,409
National Institutes of Health .....	2,710	.....	2,710	27,123	.....	27,123	25,626	.....	25,626
Substance Abuse and Mental Health Services Administration .....	244	.....	244	3,204	.....	3,204	3,112	.....	3,112
Agency for Healthcare Research and Quality .....	-85	.....	-85	12	.....	12	69	.....	69
<b>Total—Public Health Service .....</b>	<b>3,796</b>	<b>2</b>	<b>3,794</b>	<b>46,056</b>	<b>21</b>	<b>46,035</b>	<b>44,445</b>	<b>26</b>	<b>44,419</b>
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid .....	14,797	.....	14,797	181,720	.....	181,720	176,231	.....	176,231
Payments to health care trust funds .....	6,393	.....	6,393	124,938	.....	124,938	104,306	.....	104,306
State children's health insurance fund .....	606	.....	606	5,129	.....	5,129	4,607	.....	4,607
Federal hospital insurance trust fund:									
Benefit payments .....	17,434	.....	17,434	182,842	.....	182,842	164,079	.....	164,079
Administrative expenses .....	159	.....	159	1,769	.....	1,769	1,885	.....	1,885
<b>Total—FHI trust fund .....</b>	<b>17,593</b>	<b>.....</b>	<b>17,593</b>	<b>184,611</b>	<b>.....</b>	<b>184,611</b>	<b>165,964</b>	<b>.....</b>	<b>165,964</b>
Health care fraud and abuse control .....	135	.....	135	1,092	.....	1,092	1,051	.....	1,051
Federal supplementary medical insurance trust fund:									
Benefit payments .....	15,060	.....	15,060	149,615	.....	149,615	131,457	.....	131,457
Administrative expenses .....	441	.....	441	2,348	.....	2,348	2,664	.....	2,664
<b>Total—FSMI trust fund .....</b>	<b>15,500</b>	<b>.....</b>	<b>15,500</b>	<b>151,963</b>	<b>.....</b>	<b>151,963</b>	<b>134,121</b>	<b>.....</b>	<b>134,121</b>
Transitional drug assistance:									
Benefit payments .....	55	.....	55	1,125	.....	1,125	266	.....	266
Administrative expenses .....	1	.....	1	107	.....	107	.....	.....	.....
Medicare prescription drugs:									
Benefit payments .....	73	.....	73	73	.....	73	103	.....	103
Administrative expenses .....	98	.....	98	459	.....	459	.....	.....	.....
Other .....	48	.....	48	468	.....	468	-134	.....	-134
<b>Total—Centers for Medicare and Medicaid Services ..</b>	<b>55,300</b>	<b>.....</b>	<b>55,300</b>	<b>651,685</b>	<b>.....</b>	<b>651,685</b>	<b>586,515</b>	<b>.....</b>	<b>586,515</b>
Administration for Children and Families:									
Temporary assistance for needy families .....	1,244	.....	1,244	17,357	.....	17,357	17,725	.....	17,725
Payments to States for child support enforcement and family support programs .....	347	.....	347	3,982	.....	3,982	3,815	.....	3,815
Low income home energy assistance .....	118	.....	118	2,095	.....	2,095	1,891	.....	1,891
Refugee and entrant assistance .....	68	.....	68	504	.....	504	511	.....	511
Child care entitlement to States .....	234	.....	234	2,784	.....	2,784	2,695	.....	2,695
Payments to States for the child care and development block grant .....	180	.....	180	2,117	.....	2,117	2,137	.....	2,137
Social services block grant .....	106	.....	106	1,822	.....	1,822	1,752	.....	1,752
Children and families services programs .....	824	.....	824	8,848	.....	8,848	8,677	.....	8,677
Payments to States for foster care and adoption assistance .....	487	.....	487	6,427	.....	6,427	6,340	.....	6,340
Other .....	80	.....	80	494	.....	494	462	.....	462
<b>Total—Administration for Children and Families .....</b>	<b>3,688</b>	<b>.....</b>	<b>3,688</b>	<b>46,431</b>	<b>.....</b>	<b>46,431</b>	<b>46,005</b>	<b>.....</b>	<b>46,005</b>
Administration on Aging .....	108	.....	108	1,401	.....	1,401	1,342	.....	1,342
Departmental Management .....	414	.....	414	2,639	(* *)	2,639	2,173	.....	2,173
Other .....	-44	.....	-44	341	.....	341	407	.....	407
Proprietary receipts from the public .....	.....	3,990	-3,990	.....	42,096	-42,096	.....	33,344	-33,344
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-4,965	.....	-4,965	-115,201	.....	-115,201	-94,736	.....	-94,736
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	-1,428	.....	-1,428	-9,742	.....	-9,742	-9,575	.....	-9,575
<b>Total—Department of Health and Human Services ..</b>	<b>56,869</b>	<b>3,992</b>	<b>52,876</b>	<b>623,610</b>	<b>42,118</b>	<b>581,492</b>	<b>576,577</b>	<b>33,370</b>	<b>543,206</b>
<b>Department of Homeland Security:</b>									
Departmental Management .....	606	.....	606	4,079	.....	4,079	2,430	.....	2,430
Citizenship and Immigration Services .....	179	.....	179	1,623	.....	1,623	1,541	.....	1,541
United States Secret Service .....	129	.....	129	1,406	.....	1,406	1,320	.....	1,320
Border and Transportation Security:									
Customs and border protection .....	491	.....	491	6,278	.....	6,278	5,577	.....	5,577
Immigration and customs .....	413	.....	413	3,782	.....	3,782	4,198	.....	4,198
Transportation Security Administration .....	576	.....	576	3,420	.....	3,420	2,899	.....	2,899
Other .....	82	.....	82	450	.....	450	197	.....	197
<b>Total—Border and Transportation Security .....</b>	<b>1,562</b>	<b>.....</b>	<b>1,562</b>	<b>13,931</b>	<b>.....</b>	<b>13,931</b>	<b>12,871</b>	<b>.....</b>	<b>12,871</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Homeland Security:—Continued</b>									
United States Coast Guard .....	712	1	711	7,327	10	7,317	6,853	10	6,843
Emergency Preparedness and Response:									
Disaster relief .....	4,137	.....	4,137	11,846	.....	11,846	3,573	.....	3,573
National flood insurance fund .....	232	69	163	2,080	796	1,284	567	1,027	-461
Other .....	-22	.....	-22	549	.....	549	1,220	(* *)	1,220
Total—Emergency Preparedness and Response .....	4,347	69	4,277	14,475	796	13,679	5,359	1,028	4,331
Science and Technology .....	136	.....	136	835	.....	835	432	.....	432
Information Analysis and Infrastructure Protection .....	138	.....	138	771	.....	771	399	.....	399
Other .....	9	.....	9	91	.....	91	71	.....	71
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	6	-6	.....	6	-6
Offsetting governmental receipts .....	.....	614	-614	.....	4,419	-4,419	.....	3,509	-3,509
<b>Total—Department of Homeland Security .....</b>	<b>7,818</b>	<b>685</b>	<b>7,133</b>	<b>44,538</b>	<b>5,231</b>	<b>39,307</b>	<b>31,277</b>	<b>4,553</b>	<b>26,724</b>
<b>Department of Housing and Urban Development:</b>									
Public and Indian Housing Programs:									
Tenant based rental assistance .....	426	.....	426	10,031	.....	10,031	.....	.....	.....
Housing certificate fund .....	1,030	.....	1,030	11,017	.....	11,017	22,356	.....	22,356
Project-based rental assistance .....	436	.....	436	2,158	.....	2,158	.....	.....	.....
Public housing capital fund .....	257	.....	257	3,153	.....	3,153	3,414	.....	3,414
Public housing operating fund .....	294	.....	294	3,572	.....	3,572	3,434	.....	3,434
Revitalization of severely distressed public housing (Hope VI) .....	60	.....	60	695	.....	695	596	.....	596
Native American housing block grant .....	93	.....	93	688	.....	688	676	.....	676
Other .....	1	.....	1	(* *)	1	-2	200	153	47
Total—Public and Indian Housing Programs .....	2,596	.....	2,596	31,313	1	31,311	30,676	153	30,523
Community Planning and Development:									
Housing opportunities for persons with AIDS .....	15	.....	15	280	.....	280	254	.....	254
Community development fund .....	408	.....	408	4,984	.....	4,984	5,388	.....	5,388
Home investment partnership program .....	131	.....	131	1,718	.....	1,718	1,597	.....	1,597
Homeless assistance grants .....	113	.....	113	1,282	.....	1,282	1,232	.....	1,232
Other .....	11	(* *)	11	92	1	91	123	5	118
Total—Community Planning and Development .....	678	(* *)	678	8,357	1	8,356	8,595	5	8,590
Housing Programs:									
Public enterprise funds .....	(* *)	2	-2	1	35	-33	14	42	-27
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account .....	33	.....	33	2,799	.....	2,799	7,452	.....	7,452
FHA-Mutual mortgage insurance capital reserve account .....	-90	.....	-90	-2,168	.....	-2,168	-3,812	.....	-3,812
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account .....	10	10	(* *)	114	86	28	353	186	168
FHA-General and special risk fund, program account .....	25	.....	25	1,061	.....	1,061	810	.....	810
FHA-General and special risk fund, liquidating account .....	-36	63	-99	732	471	261	1,016	451	565
Housing for the elderly or handicapped fund, liquidating account .....	(* *)	76	-75	127	1,058	-930	187	1,042	-854
Housing for the elderly .....	116	.....	116	1,211	.....	1,211	1,098	.....	1,098
Other assisted housing programs .....	46	.....	46	610	(* *)	610	630	(* *)	630
Other .....	5	.....	5	14	.....	14	12	.....	12
Total—Housing Programs .....	109	151	-42	4,500	1,649	2,851	7,761	1,720	6,041
Government National Mortgage Association:									
Guarantees of mortgage-backed securities .....	-15	5	-19	-84	295	-379	2	312	-310
Management and Administration .....	77	.....	77	933	.....	933	858	.....	858
Other .....	18	.....	18	227	.....	227	202	.....	202
Proprietary receipts from the public:									
FHA-General and special risk fund .....	.....	16	-16	.....	474	-474	.....	419	-419
Other .....	.....	208	-208	.....	237	-237	.....	412	-412
Offsetting governmental receipts .....	.....	1	-1	.....	74	-74	.....	49	-49
<b>Total—Department of Housing and Urban Development .....</b>	<b>3,464</b>	<b>380</b>	<b>3,084</b>	<b>45,244</b>	<b>2,730</b>	<b>42,514</b>	<b>48,094</b>	<b>3,070</b>	<b>45,024</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Interior:</b>									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources .....	94	.....	94	856	.....	856	851	.....	851
Wildland fire management .....	146	.....	146	782	.....	782	812	.....	812
Other .....	87	3	84	778	87	691	579	96	482
Minerals Management Service .....	145	.....	145	1,868	.....	1,868	1,097	.....	1,097
Office of Surface Mining Reclamation and Enforcement .....	33	.....	33	382	.....	382	320	.....	320
<b>Total—Land and Minerals Management .....</b>	<b>505</b>	<b>3</b>	<b>502</b>	<b>4,667</b>	<b>87</b>	<b>4,580</b>	<b>3,658</b>	<b>96</b>	<b>3,561</b>
Water and Science:									
Bureau of Reclamation:									
Water and related resources .....	101	.....	101	745	.....	745	733	.....	733
Other .....	47	23	24	297	240	58	427	241	186
United States Geological Survey .....	74	.....	74	937	.....	937	903	.....	903
Other .....	2	.....	2	44	.....	44	36	.....	36
<b>Total—Water and Science .....</b>	<b>223</b>	<b>23</b>	<b>200</b>	<b>2,023</b>	<b>240</b>	<b>1,783</b>	<b>2,099</b>	<b>241</b>	<b>1,858</b>
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service .....	213	.....	213	1,956	.....	1,956	1,907	.....	1,907
National Park Service .....	260	.....	260	2,670	(* *)	2,670	2,601	(* *)	2,601
<b>Total—Fish and Wildlife and Parks .....</b>	<b>473</b>	.....	<b>473</b>	<b>4,626</b>	<b>(* *)</b>	<b>4,626</b>	<b>4,508</b>	<b>(* *)</b>	<b>4,508</b>
Bureau of Indian Affairs .....	313	(* *)	312	2,322	2	2,320	2,242	6	2,237
Departmental Offices:									
Insular affairs .....	151	.....	151	427	.....	427	332	.....	332
Office of Special Trustee for American Indians .....	75	.....	75	484	.....	484	470	.....	470
Other .....	1	.....	1	469	.....	469	163	.....	163
Proprietary receipts from the public .....	.....	460	-460	.....	5,384	-5,384	.....	3,953	-3,953
Intrabudgetary transactions .....	-41	.....	-41	-211	.....	-211	-238	.....	-238
<b>Total—Department of the Interior .....</b>	<b>1,699</b>	<b>486</b>	<b>1,213</b>	<b>14,806</b>	<b>5,713</b>	<b>9,093</b>	<b>13,233</b>	<b>4,296</b>	<b>8,938</b>
<b>Department of Justice:</b>									
General Administration .....	112	.....	112	1,772	.....	1,772	1,458	.....	1,458
Legal Activities and United States Marshals:									
General legal activities .....	50	.....	50	578	.....	578	632	.....	632
United States Attorneys .....	125	.....	125	1,496	.....	1,496	1,575	.....	1,575
United States Marshals Service .....	76	.....	76	752	.....	752	785	.....	785
September 11th victim compensation .....	-1	.....	-1	12	.....	12	6,309	.....	6,309
Assets forfeiture fund .....	75	.....	75	581	.....	581	612	.....	612
Other .....	33	.....	33	364	.....	364	402	.....	402
Federal Bureau of Investigation .....	446	.....	446	5,111	.....	5,111	4,927	.....	4,927
Drug Enforcement Administration .....	151	.....	151	1,759	.....	1,759	1,725	.....	1,725
Bureau of Alcohol, Tobacco, Firearms, and Explosives .....	76	.....	76	865	.....	865	852	.....	852
Federal Prison System .....	374	20	355	5,107	263	4,844	4,993	242	4,751
Office of Justice Programs:									
State and local law enforcement assistance .....	161	.....	161	1,555	.....	1,555	2,364	.....	2,364
Community oriented policing services .....	16	.....	16	931	.....	931	947	.....	947
Other .....	176	.....	176	1,719	.....	1,719	1,399	.....	1,399
Other .....	101	.....	101	842	.....	842	643	.....	643
Intrabudgetary transactions .....	-4	.....	-4	-120	.....	-120	-122	.....	-122
Offsetting governmental receipts .....	.....	28	-28	.....	323	-323	.....	306	-306
<b>Total—Department of Justice .....</b>	<b>1,968</b>	<b>47</b>	<b>1,920</b>	<b>23,325</b>	<b>585</b>	<b>22,740</b>	<b>29,501</b>	<b>548</b>	<b>28,953</b>
<b>Department of Labor:</b>									
Employment and Training Administration:									
Training and employment services .....	397	.....	397	5,324	.....	5,324	5,606	.....	5,606
Welfare to work jobs .....	(* *)	.....	(* *)	6	.....	6	181	.....	181
Community service employment for older Americans .....	30	.....	30	423	.....	423	439	.....	439
Federal unemployment benefits and allowances .....	32	.....	32	845	.....	845	699	.....	699
State unemployment insurance and employment service operations .....	-50	.....	-50	202	.....	202	206	.....	206
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	80	.....	80
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits .....	2,321	.....	2,321	33,239	.....	33,239	42,484	.....	42,484
State administrative expenses .....	328	.....	328	3,410	.....	3,410	3,459	.....	3,459
Federal administrative expenses .....	32	.....	32	407	.....	407	374	.....	374
Veterans employment and training .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other .....	(* *)	.....	(* *)	3	.....	3	3	.....	3
<b>Total—Unemployment trust fund .....</b>	<b>2,681</b>	.....	<b>2,681</b>	<b>37,059</b>	.....	<b>37,059</b>	<b>46,321</b>	.....	<b>46,321</b>
Other .....	3	.....	3	122	.....	122	838	.....	838
<b>Total—Employment and Training Administration .....</b>	<b>3,092</b>	.....	<b>3,092</b>	<b>43,981</b>	.....	<b>43,981</b>	<b>54,371</b>	.....	<b>54,371</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Labor—Continued</b>									
Pension Benefit Guaranty Corporation .....	366	256	110	3,571	3,477	94	3,161	3,408	-247
Employment Standards Administration:									
Salaries and expenses .....	32		32	396		396	391		391
Special benefits .....	-574		-574	215		215	130		130
Energy employees occupational illness compensation fund .....	133		133	613		613	274		274
Special benefits for disabled coal miners .....	28		28	353		353	383		383
Black lung disability trust fund .....	705		705	1,059		1,059	1,050		1,050
Other .....	45		45	259		259	258		258
Occupational Safety and Health Administration .....	35		35	453		453	461		461
Bureau of Labor Statistics .....	32		32	446		446	430		430
Other .....	81		81	907		907	841		841
Proprietary receipts from the public .....		47	-47		51	-51		84	-84
Intrabudgetary transactions .....	-44		-44	-779		-779	-1,549		-1,549
<b>Total—Department of Labor .....</b>	<b>3,931</b>	<b>303</b>	<b>3,628</b>	<b>51,474</b>	<b>3,528</b>	<b>47,946</b>	<b>60,200</b>	<b>3,492</b>	<b>56,708</b>
<b>Department of State:</b>									
Administration of Foreign Affairs:									
Diplomatic and consular programs .....	731		731	4,765		4,765	4,317		4,317
Embassy security, construction, and maintenance .....	149		149	1,521		1,521	1,247		1,247
Payment to Foreign Service retirement and disability fund .....				183		183	174		174
Foreign Service retirement and disability fund .....	57		57	674		674	652		652
Other .....	-143		-143	460		460	814		814
<b>Total—Administration of Foreign Affairs .....</b>	<b>793</b>		<b>793</b>	<b>7,602</b>		<b>7,602</b>	<b>7,204</b>		<b>7,204</b>
International Organizations and Conferences .....	229		229	2,689		2,689	1,870		1,870
Migration and refugee assistance .....	78		78	893		893	900		900
International narcotics control and law enforcement .....	44		44	545		545	414		414
Andean counterdrug initiative .....	74		74	735		735	615		615
Other .....	133		133	605		605	181		181
Proprietary receipts from the public .....					(*)	(*)		(*)	(*)
Intrabudgetary transactions .....	(*)		(*)	-231		-231	-242		-242
<b>Total—Department of State .....</b>	<b>1,352</b>		<b>1,352</b>	<b>12,839</b>	<b>(*)</b>	<b>12,838</b>	<b>10,942</b>	<b>(*)</b>	<b>10,942</b>
<b>Department of Transportation:</b>									
Office of the Secretary .....	57		57	188		188	151		151
Federal Aviation Administration:									
Operations .....	-528		-528	2,850		2,850	2,697		2,697
Airport and airway trust fund:									
Grants-in-aid for airports .....	341		341	3,530		3,530	2,961		2,961
Facilities and equipment .....	310		310	2,517		2,517	2,740		2,740
Research, engineering, and development .....	27		27	138		138	141		141
Trust fund share of FAA operations .....	1,346		1,346	4,883		4,883	4,489		4,489
<b>Total—Airport and airway trust fund .....</b>	<b>2,023</b>		<b>2,023</b>	<b>11,068</b>		<b>11,068</b>	<b>10,331</b>		<b>10,331</b>
Other .....	-56	49	-105	89	168	-79	-11	182	-193
<b>Total—Federal Aviation Administration .....</b>	<b>1,439</b>	<b>49</b>	<b>1,390</b>	<b>14,007</b>	<b>168</b>	<b>13,839</b>	<b>13,017</b>	<b>182</b>	<b>12,835</b>
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways .....	3,496		3,496	31,236		31,236	30,050		30,050
Other .....	21		21	245	2	243	303		303
Other programs .....	44		44	398		398	313		313
<b>Total—Federal Highway Administration .....</b>	<b>3,561</b>		<b>3,561</b>	<b>31,880</b>	<b>2</b>	<b>31,877</b>	<b>30,666</b>		<b>30,666</b>
National Highway Traffic Safety Administration .....	36		36	350		350	330		330
Federal Railroad Administration:									
Capital grants to the National Railroad Passenger Corporation .....	64		64	1,221		1,221	1,282		1,282
Other .....	38	(*)	38	226	6	220	234	6	228
<b>Total—Federal Railroad Administration .....</b>	<b>102</b>	<b>(*)</b>	<b>102</b>	<b>1,447</b>	<b>6</b>	<b>1,441</b>	<b>1,517</b>	<b>6</b>	<b>1,511</b>
Federal Transit Administration:									
Formula grants .....	589		589	101		101	697		697
Capital investment grants .....	451		451	476		476	294		294
Discretionary grants .....	35		35	119		119	161		161
Trust fund share of expenses .....	66		66	7,650		7,650	6,833		6,833
Other .....	14		14	13		13	27		27
<b>Total—Federal Transit Administration .....</b>	<b>1,154</b>		<b>1,154</b>	<b>8,359</b>		<b>8,359</b>	<b>8,011</b>		<b>8,011</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Transportation:—Continued</b>									
Maritime Administration .....	79	25	54	847	384	463	1,165	438	727
Other .....	69	4	64	603	17	587	555	15	540
Proprietary receipts from the public .....		15	-15		104	-104		163	-163
Intrabudgetary transactions .....	(* *)		(* *)	-9		-9	-11		-11
Offsetting governmental receipts .....		1	-1		57	-57		56	-56
<b>Total—Department of Transportation .....</b>	<b>6,497</b>	<b>94</b>	<b>6,403</b>	<b>57,671</b>	<b>737</b>	<b>56,934</b>	<b>55,401</b>	<b>861</b>	<b>54,541</b>
<b>Department of the Treasury:</b>									
Departmental Offices:									
Exchange stabilization fund .....	104	45	59	-219	322	-542	-488	116	-604
Other .....	57		57	1,077		1,077	929		929
Financial Management Service:									
Salaries and expenses .....	17		17	293		293	266		266
Payment to the Resolution Funding Corporation .....				2,130		2,130	2,187		2,187
Financial agent services .....	50		50	378		378	205		205
Temporary State fiscal assistance fund .....							5,000		5,000
Interest paid to credit financing accounts .....	4,417		4,417	4,429		4,429	3,780		3,780
Claims, judgements, and relief acts .....	64		64	1,074		1,074	802		802
Other .....	120	(* *)	120	683	(* *)	683	428		428
<b>Total—Financial Management Service .....</b>	<b>4,669</b>	<b>(* *)</b>	<b>4,669</b>	<b>8,987</b>	<b>(* *)</b>	<b>8,987</b>	<b>12,668</b>		<b>12,668</b>
Federal Financing Bank .....									
Alcohol and tobacco tax and trade bureau:	-210		-210	-816		-816	-1,043		-1,043
Salaries and expenses .....	7		7	84		84	69		69
Internal revenue collections for Puerto Rico .....	29		29	421		421	336		336
Bureau of Engraving and Printing .....	16		16	-13		-13	7		7
United States Mint .....	137	-40	177	1,090	1,091	-2	993	1,026	-33
Bureau of the Public Debt .....	42		42	338		338	426		426
Internal Revenue Service:									
Processing, assistance, and management .....	317		317	3,949		3,949	4,089		4,089
Tax law enforcement .....	323		323	4,313		4,313	4,020		4,020
Information systems .....	113		113	1,486		1,486	1,635		1,635
Payment where earned income credit exceeds liability for tax .....	116		116	34,559		34,559	33,134		33,134
Payment where child credit exceeds liability for tax .....	122		122	14,624		14,624	8,857		8,857
Refunding internal revenue collections, interest .....	214		214	6,112		6,112	5,118		5,118
Other .....	31	1	30	372	5	367	547	6	541
<b>Total—Internal Revenue Service .....</b>	<b>1,235</b>	<b>1</b>	<b>1,235</b>	<b>65,416</b>	<b>5</b>	<b>65,410</b>	<b>57,400</b>	<b>6</b>	<b>57,393</b>
Comptroller of the Currency .....									
Office of Thrift Supervision .....	39	1	38	475	596	-122	451	507	-57
	10	(* *)	10	149	187	-39	169	183	-14
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis) .....	16,378		16,378	178,862		178,862	156,028		156,028
Special issues (cash basis) .....	444		444	173,488		173,488	165,538		165,538
<b>Total—Interest on Treasury debt securities (gross) .....</b>	<b>16,822</b>		<b>16,822</b>	<b>352,350</b>		<b>352,350</b>	<b>321,566</b>		<b>321,566</b>
<b>Total—Interest on the public debt .....</b>	<b>16,822</b>		<b>16,822</b>	<b>352,350</b>		<b>352,350</b>	<b>321,566</b>		<b>321,566</b>
Other .....	6		6	62		62	60		60
Proprietary receipts from the public .....		10,598	-10,598		13,946	-13,946		13,104	-13,104
Intrabudgetary transactions .....	-2,208		-2,208	-4,137		-4,137	-3,340		-3,340
<b>Total—Department of the Treasury .....</b>	<b>20,755</b>	<b>10,604</b>	<b>10,151</b>	<b>425,263</b>	<b>16,149</b>	<b>409,114</b>	<b>390,202</b>	<b>14,944</b>	<b>375,258</b>
<b>Department of Veterans Affairs:</b>									
Veterans Health Administration:									
Medical care .....	2,113		2,113	25,619		25,619	24,350		24,350
Other .....	372	24	348	4,863	272	4,590	4,137	300	3,837
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund .....	25	6	19	2,059	97	1,962	373	95	278
Other .....	66	68	-1	755	741	14	686	659	27
Compensation and pensions .....	5,326		5,326	34,693		34,693	29,784		29,784
Readjustment benefits .....	220		220	2,937		2,937	2,684		2,684
Insurance funds:									
National service life .....	115		115	1,207		1,207	1,231		1,231
United States Government Life .....	1		1	9		9	9		9
Veterans special life .....	15	2	13	127	168	-40	133	171	-37
Other .....	10		10	52		52	36		36
<b>Total—Veterans Benefits Administration .....</b>	<b>5,777</b>	<b>76</b>	<b>5,702</b>	<b>41,839</b>	<b>1,006</b>	<b>40,832</b>	<b>34,938</b>	<b>925</b>	<b>34,013</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Veterans Affairs:—Continued</b>									
Construction .....	40	.....	40	488	(* *)	488	438	(* *)	438
Departmental Administration .....	-111	.....	-111	1,839	.....	1,839	1,294	.....	1,294
Proprietary receipts from the public:									
National service life .....	.....	13	-13	.....	171	-171	.....	204	-204
Other .....	.....	211	-211	.....	3,198	-3,198	.....	4,172	-4,172
Intrabudgetary transactions .....	(* *)	.....	(* *)	-3	.....	-3	-1	.....	-1
<b>Total—Department of Veterans Affairs .....</b>	<b>8,191</b>	<b>323</b>	<b>7,868</b>	<b>74,643</b>	<b>4,648</b>	<b>69,995</b>	<b>65,156</b>	<b>5,600</b>	<b>59,556</b>
<b>Corps of Engineers:</b>									
Construction .....	169	.....	169	1,557	.....	1,557	1,538	.....	1,538
Operation and maintenance .....	125	.....	125	1,460	.....	1,460	1,477	.....	1,477
Flood control .....	102	.....	102	462	.....	462	424	.....	424
Harbor maintenance trust fund .....	128	.....	128	687	.....	687	631	.....	631
Rivers and harbors contributed funds .....	40	.....	40	350	.....	350	394	.....	394
Other .....	7	.....	7	723	.....	723	849	.....	849
Proprietary receipts from the public .....	.....	34	-34	.....	462	-462	.....	461	-461
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
<b>Total—Corps of Engineers .....</b>	<b>571</b>	<b>34</b>	<b>537</b>	<b>5,229</b>	<b>462</b>	<b>4,767</b>	<b>5,303</b>	<b>461</b>	<b>4,842</b>
<b>Other Defense Civil Programs:</b>									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	21,358	.....	21,358	18,189	.....	18,189
Military retirement fund .....	3,270	.....	3,270	38,965	.....	38,965	36,995	.....	36,995
Retiree Health Care:									
Payment to Department of Defense Medicare-eligible retiree health care fund .....	.....	.....	.....	15,721	.....	15,721	16,260	.....	16,260
Department of Defense Medicare-eligible retiree health care fund .....	373	.....	373	6,273	.....	6,273	5,202	.....	5,202
Educational Benefits .....	15	.....	15	284	.....	284	271	.....	271
Other .....	15	.....	15	163	.....	163	206	.....	206
Proprietary receipts from the public .....	.....	1	-1	.....	19	-19	.....	38	-38
Intrabudgetary transactions .....	-137	.....	-137	-39,261	.....	-39,261	-35,354	.....	-35,354
<b>Total—Other Defense Civil Programs .....</b>	<b>3,536</b>	<b>1</b>	<b>3,535</b>	<b>43,504</b>	<b>19</b>	<b>43,484</b>	<b>41,770</b>	<b>38</b>	<b>41,732</b>
<b>Environmental Protection Agency:</b>									
Science and technology .....	62	.....	62	751	.....	751	729	.....	729
Environmental programs and management .....	175	.....	175	2,278	.....	2,278	2,177	.....	2,177
State and tribal assistance grants .....	321	.....	321	3,582	.....	3,582	3,906	.....	3,906
Payment to the hazardous substance superfund .....	.....	.....	.....	1,247	.....	1,247	1,258	.....	1,258
Hazardous substance superfund .....	143	.....	143	1,269	.....	1,269	1,470	.....	1,470
Other .....	41	(* *)	41	163	28	135	188	26	161
Proprietary receipts from the public .....	.....	7	-7	.....	76	-76	.....	94	-94
Intrabudgetary transactions .....	.....	.....	.....	-1,247	.....	-1,247	-1,258	.....	-1,258
Offsetting governmental receipts .....	.....	1	-1	.....	20	-20	.....	14	-14
<b>Total—Environmental Protection Agency .....</b>	<b>741</b>	<b>8</b>	<b>734</b>	<b>8,042</b>	<b>124</b>	<b>7,918</b>	<b>8,469</b>	<b>134</b>	<b>8,335</b>
<b>Executive Office of the President:</b>									
Compensation of the President and the White House Office .....	4	.....	4	56	.....	56	59	.....	59
Office of Management and Budget .....	5	.....	5	68	.....	68	64	.....	64
Office of National Drug Control Policy .....	2	.....	2	29	.....	29	20	.....	20
Iraq relief and reconstruction fund .....	740	.....	740	7,338	.....	7,338	3,006	.....	3,006
Other .....	19	.....	19	234	.....	234	160	.....	160
<b>Total—Executive Office of the President .....</b>	<b>771</b>	<b>.....</b>	<b>771</b>	<b>7,725</b>	<b>.....</b>	<b>7,725</b>	<b>3,309</b>	<b>.....</b>	<b>3,309</b>
<b>General Services Administration:</b>									
Real Property Activities .....	31	.....	31	-87	.....	-87	-496	.....	-496
Supply and Technology Activities .....	-22	.....	-22	-2	.....	-2	-70	.....	-70
General Activities .....	27	.....	27	171	.....	171	212	.....	184
Proprietary receipts from the public .....	.....	13	-13	.....	21	-21	.....	16	-16
Intrabudgetary transactions .....	6	.....	6	-8	.....	-8	-5	.....	-5
<b>Total—General Services Administration .....</b>	<b>41</b>	<b>13</b>	<b>27</b>	<b>73</b>	<b>21</b>	<b>53</b>	<b>-360</b>	<b>44</b>	<b>-404</b>
<b>International Assistance Program:</b>									
International Security Assistance:									
Foreign military loan program .....	15	29	-14	139	447	-308	178	464	-286
Foreign military financing program .....	45	.....	45	4,883	.....	4,883	5,302	.....	5,302
Economic support fund .....	180	.....	180	2,723	.....	2,723	2,854	.....	2,854
Other .....	84	.....	84	702	.....	702	626	.....	626
Proprietary receipts from the public .....	.....	.....	.....	.....	58	-58	.....	85	-85
<b>Total—International Security Assistance .....</b>	<b>323</b>	<b>29</b>	<b>294</b>	<b>8,447</b>	<b>505</b>	<b>7,942</b>	<b>8,960</b>	<b>549</b>	<b>8,411</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>International Assistance Program:—Continued</b>									
Multilateral Assistance:									
Contribution to the International Development									
Association .....				797		797	1,333		1,333
International organizations and programs .....	9		9	302		302	310		310
Other .....	238		238	1,417		1,417	997		997
Proprietary receipts from the public .....					121	-121		54	-54
<b>Total—Multilateral Assistance .....</b>	<b>247</b>		<b>247</b>	<b>2,516</b>	<b>121</b>	<b>2,395</b>	<b>2,640</b>	<b>54</b>	<b>2,586</b>
International Development Assistance:									
Agency for International Development:									
Economic assistance loans .....		559	-559	4	1,194	-1,190	-57	730	-788
Sustainable development assistance program .....	138		138	1,515		1,515	1,340		1,340
Child survival and disease programs .....	327		327	1,718		1,718	1,645		1,645
Assistance for the independent States of the Former Soviet Union .....	49		49	488		488	552		552
Operating expenses .....	46		46	636		636	618		618
Payment to the Foreign Service retirement and disability fund .....				43		43	44		44
Other .....	114	142	-28	1,221	199	1,022	1,152	72	1,080
Proprietary receipts from the public .....		163	-163		163	-163		161	-161
Intrabudgetary transactions .....				(**)		(**)	-3		-3
<b>Total—Agency for International Development .....</b>	<b>674</b>	<b>864</b>	<b>-190</b>	<b>5,625</b>	<b>1,557</b>	<b>4,068</b>	<b>5,290</b>	<b>964</b>	<b>4,327</b>
Overseas Private Investment Corporation:									
Overseas private investment corporation account .....	62	6	55	270	370	-100	336	305	31
Proprietary receipts from the public .....		19	-19		447	-447		127	-127
<b>Total—Overseas Private Investment Corporation .....</b>	<b>62</b>	<b>25</b>	<b>37</b>	<b>270</b>	<b>817</b>	<b>-547</b>	<b>336</b>	<b>432</b>	<b>-96</b>
Peace Corps .....	26		26	306		306	306		306
Other .....	13		13	94		94	86		86
<b>Total—International Development Assistance .....</b>	<b>775</b>	<b>889</b>	<b>-114</b>	<b>6,295</b>	<b>2,373</b>	<b>3,922</b>	<b>6,018</b>	<b>1,396</b>	<b>4,622</b>
International Monetary Programs .....	95		95	54		54	-647		-647
Military Sales Programs:									
Foreign military sales trust fund .....	1,109		1,109	11,482		11,482	10,495		10,495
Other .....					(**)	(**)	(**)	(**)	(**)
Proprietary receipts from the public .....		1,491	-1,491		11,051	-11,051		11,734	-11,734
Other .....	5		5	43		43	4		4
<b>Total—International Assistance Program .....</b>	<b>2,555</b>	<b>2,409</b>	<b>146</b>	<b>28,837</b>	<b>14,050</b>	<b>14,787</b>	<b>27,471</b>	<b>13,732</b>	<b>13,738</b>
<b>National Aeronautics and Space Administration:</b>									
Science, aeronautics, and exploration .....	845		845	6,957		6,957	4,115		4,115
Exploration capabilities .....	832		832	7,743		7,743	5,218		5,218
Human space flight .....	13		13	198		198	1,842		1,842
Science, aeronautics, and technology .....	19		19	667		667	3,944		3,944
Other .....	9		9	46		46	67		67
<b>Total—National Aeronautics and Space Administration .....</b>	<b>1,718</b>		<b>1,718</b>	<b>15,611</b>		<b>15,611</b>	<b>15,186</b>		<b>15,186</b>
<b>National Science Foundation:</b>									
Research and related activities .....	49		49	4,060		4,060	3,806		3,806
Education and human resources .....	399		399	947		947	882		882
Other .....	80		80	426		426	430		430
<b>Total—National Science Foundation .....</b>	<b>528</b>		<b>528</b>	<b>5,432</b>		<b>5,432</b>	<b>5,118</b>		<b>5,118</b>
<b>Office of Personnel Management:</b>									
Government payment for annuitants, employees health and life insurance benefits .....	540		540	7,861		7,861	7,277		7,277
Payment to civil service retirement and disability fund .....	25,618		25,618	25,618		25,618	25,921		25,921
Civil service retirement and disability fund .....	4,638		4,638	54,790		54,790	52,277		52,277
Employees life insurance fund .....	177	201	-24	2,145	3,516	-1,371	2,119	3,516	-1,398
Employees and retired employees health benefits fund .....	2,554	2,616	-61	29,556	31,307	-1,750	27,418	29,139	-1,721
Other .....	-2		-2	15		15	134		134
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	-25,618		-25,618	-25,618		-25,618	-25,921		-25,921
Other .....	-3		-3	-34		-34	-36		-36
<b>Total—Office of Personnel Management .....</b>	<b>7,905</b>	<b>2,816</b>	<b>5,089</b>	<b>94,333</b>	<b>34,823</b>	<b>59,510</b>	<b>89,188</b>	<b>32,655</b>	<b>56,533</b>



**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Small Business Administration:</b>									
Public enterprise funds:									
Business loan fund .....	2	7	-5	2,087	59	2,029	2,689	59	2,630
Disaster loan fund .....	7	1	6	1,004	12	992	1,300	11	1,289
Other .....	1	2	-1	8	7	1	8	8	(* *)
Other .....	52	(* *)	52	21	(* *)	21	389	(* *)	389
Proprietary receipts from the public .....					540	-540		230	-230
<b>Total—Small Business Administration .....</b>	<b>62</b>	<b>9</b>	<b>53</b>	<b>3,120</b>	<b>617</b>	<b>2,503</b>	<b>4,387</b>	<b>309</b>	<b>4,077</b>
<b>Social Security Administration:</b>									
Payments to social security trust funds .....	15		15	16,519		16,519	15,076		15,076
Supplemental security income program .....	6,140		6,140	40,940		40,940	36,411		36,411
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments .....	36,292		36,292	430,394		430,394	411,162		411,162
Administrative expenses .....	161		161	2,919		2,919	2,287		2,287
Payment to railroad retirement account .....				3,579		3,579	3,628		3,628
<b>Total—FOASI trust fund .....</b>	<b>36,453</b>		<b>36,453</b>	<b>436,892</b>		<b>436,892</b>	<b>417,078</b>		<b>417,078</b>
Federal disability insurance trust fund (off-budget):									
Benefit payments .....	7,165		7,165	83,826		83,826	76,262		76,262
Administrative expenses .....	198		198	2,303		2,303	2,072		2,072
Payment to railroad retirement account .....				338		338	215		215
Other .....	(* *)		(* *)	(* *)		(* *)			
<b>Total—FDI trust fund .....</b>	<b>7,364</b>		<b>7,364</b>	<b>86,468</b>		<b>86,468</b>	<b>78,550</b>		<b>78,550</b>
Other .....	46		46	182		182	133		133
Proprietary receipts from the public:									
On-budget .....		461	-461		3,097	-3,097		2,615	-2,615
Off-budget .....		1	-1		63	-63		85	-85
Intrabudgetary transactions:									
Off-budget <sup>1</sup> .....	-15		-15	-16,517		-16,517	-14,343		-14,343
<b>Total—Social Security Administration .....</b>	<b>50,004</b>	<b>462</b>	<b>49,542</b>	<b>564,485</b>	<b>3,161</b>	<b>561,324</b>	<b>532,906</b>	<b>2,700</b>	<b>530,206</b>
<b>Other independent agencies:</b>									
Broadcasting Board of Governors .....	71		71	639		639	653		653
Corporation for National and Community Service .....	70		70	793		793	765		765
Corporation for Public Broadcasting .....				466		466	437		437
District of Columbia:									
Courts .....	17		17	202		202	194		194
General and special payments .....	52		52	457	(* *)	457	613	2	611
Other .....					(* *)			(* *)	
Election Assistance Commission .....	19		19	984		984	1,284		1,284
Equal Employment Opportunity Commission .....	28	(* *)	28	324	4	320	328	4	324
Export-Import Bank of the United States .....	31	15	16	705	1,520	-814	727	2,629	-1,902
Federal Communications Commission:									
Universal service fund .....	594		594	7,264		7,264	12,790		12,790
Spectrum auction program account .....	1		1	1,263		1,263	641		641
Other .....	-274	2	-275	-82	896	-978	-65	9,518	-9,583
Federal Deposit Insurance Corporation:									
Bank insurance fund .....	55	85	-30	889	1,539	-651	947	1,953	-1,006
Savings association insurance fund .....	8	15	-8	110	574	-465	131	542	-411
FSLIC resolution fund .....	53	60	-7	503	289	214	76	239	-163
Office of Inspector General .....	14		14	28		28	26		26
<b>Total—Federal Deposit Insurance Corporation .....</b>	<b>129</b>	<b>160</b>	<b>-31</b>	<b>1,529</b>	<b>2,403</b>	<b>-874</b>	<b>1,181</b>	<b>2,735</b>	<b>-1,554</b>
Federal Drug Control Programs .....	17		17	409		409	429		429
Legal Services Corporation .....	26		26	332		332	335		335
National Archives and Records Administration .....	37	2	36	363	24	338	322	15	307
National Credit Union Administration .....	31	24	7	247	586	-339	208	559	-351
National Endowment for the Arts .....	10		10	124		124	120		120
National Endowment for the Humanities .....	17		17	136		136	127		127
Institute of Museum and Library Services .....	33		33	250		250	207		207
National Labor Relations Board .....	20		20	246		246	242		242
Nuclear Regulatory Commission .....	53	5	48	645	534	111	617	545	71
Postal Service:									
Public enterprise funds (off-budget) .....	6,904	5,805	1,099	69,605	71,396	-1,791	65,505	69,635	-4,130
Payments to the Postal Service fund .....				568		568	60		60

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Other independent agencies:—Continued</b>									
Railroad Retirement Board:									
Federal windfall subsidy .....	8	.....	8	106	.....	106	117	.....	117
Federal payments to the railroad retirement accounts ..	(* *)	.....	(* *)	442	.....	442	435	.....	435
Railroad unemployment insurance trust fund .....	6	.....	6	72	.....	72	83	.....	83
Rail industry pension fund:									
Benefit payments .....	296	.....	296	3,541	.....	3,541	3,638	.....	3,638
Advances from FOASDI fund .....	-98	.....	-98	-1,180	.....	-1,180	-1,166	.....	-1,166
OASDI certifications .....	98	.....	98	1,180	.....	1,180	1,166	.....	1,166
Administrative expenses .....	7	.....	7	97	.....	97	101	.....	101
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Transfers to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	586	.....	586
Other .....	1	.....	1	7	.....	7	6	.....	6
National railroad retirement investment trust:									
Administrative expenses .....	2	.....	2	14	.....	14	7	.....	7
Transfers to the railroad retirement trust funds from the National railroad retirement investment trust .....	109	.....	109	809	.....	809	1,564	.....	1,564
Railroad Social Security equivalent benefit account:									
Benefit payments .....	465	.....	465	5,693	.....	5,693	5,429	.....	5,429
Interest on refund of taxes .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Proprietary receipts from the public .....	.....	110	-110	.....	3,490	-3,490	.....	2,748	-2,748
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,917	.....	-3,917	-3,844	.....	-3,844
Payments from the railroad retirement trust funds to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	-586	.....	-586
Other .....	-109	.....	-109	-1,251	.....	-1,251	-1,999	.....	-1,999
<b>Total—Railroad Retirement Board .....</b>	<b>785</b>	<b>110</b>	<b>676</b>	<b>5,613</b>	<b>3,490</b>	<b>2,123</b>	<b>5,540</b>	<b>2,748</b>	<b>2,792</b>
Securities and Exchange Commission .....	-797	.....	-797	-799	.....	-799	-685	.....	-685
Smithsonian Institution .....	90	.....	90	757	.....	757	782	.....	782
Tennessee Valley Authority .....	1,950	2,077	-127	20,926	21,131	-205	17,945	18,357	-413
Other .....	115	31	85	2,903	704	2,199	1,736	457	1,279
<b>Total—Other independent agencies .....</b>	<b>10,029</b>	<b>8,230</b>	<b>1,799</b>	<b>116,868</b>	<b>102,686</b>	<b>14,182</b>	<b>113,038</b>	<b>107,205</b>	<b>5,833</b>
<b>Undistributed offsetting receipts:</b>									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions .....	-229	.....	-229	-2,630	.....	-2,630	-2,540	.....	-2,540
Postal Service employer contributions .....	-53	.....	-53	-672	.....	-672	-710	.....	-710
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-173	.....	-173
Department of State:									
Foreign Service retirement and disability fund .....	-19	.....	-19	-185	.....	-185	-182	.....	-182
Other Defense Civil Programs:									
Military retirement fund .....	-1,386	.....	-1,386	-16,554	.....	-16,554	-14,071	.....	-14,071
Department of Defense Medicare-eligible retiree health care fund .....	-825	.....	-825	-10,490	.....	-10,490	-8,140	.....	-8,140
Office of Personnel Management:									
Civil service retirement and disability fund .....	-1,727	.....	-1,727	-17,441	.....	-17,441	-16,281	.....	-16,281
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions .....	-836	.....	-836	-9,352	.....	-9,352	-9,061	.....	-9,061
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-625	.....	-625
Federal disability insurance trust fund:									
Federal employer contributions .....	-142	.....	-142	-1,589	.....	-1,589	-1,540	.....	-1,540
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-105	.....	-105
Other .....	(* *)	.....	(* *)	-2	.....	-2	-2	.....	-2
<b>Total—Employer share, employee retirement .....</b>	<b>-5,218</b>	<b>.....</b>	<b>-5,218</b>	<b>-58,916</b>	<b>.....</b>	<b>-58,916</b>	<b>-53,430</b>	<b>.....</b>	<b>-53,430</b>

**Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Undistributed offsetting receipts:—Continued</b>									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund .....	(* *)	.....	(* *)	-25	.....	-25	-27	.....	-27
Department of Health and Human Services:									
Federal hospital insurance trust fund .....	-32	.....	-32	-15,155	.....	-15,155	-15,074	.....	-15,074
Federal supplementary medical insurance trust fund .....	-62	.....	-62	-1,364	.....	-1,364	-1,727	.....	-1,727
Department of Homeland Security:									
Oil spill liability trust fund .....	-6	.....	-6	-25	.....	-25	-12	.....	-12
Other .....	-1	.....	-1	-34	.....	-34	-6	.....	-6
Department of Labor:									
Unemployment trust fund .....	-13	.....	-13	-2,484	.....	-2,484	-2,589	.....	-2,589
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-767	.....	-767	-763	.....	-763
Department of Transportation:									
Airport and airway trust fund .....	-25	.....	-25	-429	.....	-429	-477	.....	-477
Department of Veterans Affairs:									
National service life insurance fund .....	-2	.....	-2	-682	.....	-682	-730	.....	-730
United States government life insurance fund .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Corps of Engineers .....	-1	.....	-1	-74	.....	-74	-70	.....	-70
Other Defense Civil Programs:									
Military retirement fund .....	-134	.....	-134	-11,539	.....	-11,539	-10,258	.....	-10,258
Educational benefits fund .....	-2	.....	-2	-40	.....	-40	-38	.....	-38
Armed Forces Retirement Home .....	(* *)	.....	(* *)	-6	.....	-6	-5	.....	-5
Environmental Protection Agency .....	-25	.....	-25	-130	.....	-130	-93	.....	-93
Office of Personnel Management:									
Civil service retirement and disability fund .....	-27	.....	-27	-36,194	.....	-36,194	-35,641	.....	-35,641
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-63	.....	-63	-81,708	.....	-81,708	-76,441	.....	-76,441
Federal disability insurance trust fund .....	-9	.....	-9	-10,128	.....	-10,128	-9,786	.....	-9,786
Independent agencies:									
Railroad Retirement Board .....	-22	.....	-22	-24	.....	-24	14	.....	14
Other .....	-1	.....	-1	-32	.....	-32	-144	.....	-144
Other .....	-4	.....	-4	-145	.....	-145	-114	.....	-114
Total—Interest received by trust funds .....	-429	.....	-429	-160,989	.....	-160,989	-153,986	.....	-153,986
Rents and royalties on the outer continental shelf lands ..	.....	655	-655	.....	6,144	-6,144	.....	5,105	-5,105
Spectrum auction proceeds .....	.....	160	-160	.....	160	-160	.....	.....	.....
<b>Total—Undistributed offsetting receipts .....</b>	<b>-5,647</b>	<b>814</b>	<b>-6,461</b>	<b>-219,905</b>	<b>6,305</b>	<b>-226,210</b>	<b>-207,417</b>	<b>5,105</b>	<b>-212,522</b>
<b>Total outlays .....</b>	<b>251,932</b>	<b>35,093</b>	<b>216,839</b>	<b>2,746,582</b>	<b>273,661</b>	<b>2,472,920</b>	<b>2,551,998</b>	<b>259,370</b>	<b>2,292,628</b>
<b>Total on-budget .....</b>	<b>202,274</b>	<b>29,288</b>	<b>172,987</b>	<b>2,272,912</b>	<b>202,202</b>	<b>2,070,710</b>	<b>2,102,767</b>	<b>189,651</b>	<b>1,913,116</b>
<b>Total off-budget .....</b>	<b>49,657</b>	<b>5,806</b>	<b>43,852</b>	<b>473,670</b>	<b>71,459</b>	<b>402,211</b>	<b>449,231</b>	<b>69,720</b>	<b>379,512</b>
<b>Total surplus (+) or deficit .....</b>			<b>+35,763</b>			<b>-318,615</b>			<b>-412,845</b>
<b>Total on-budget .....</b>			<b>+27,738</b>			<b>-493,880</b>			<b>-568,077</b>
<b>Total off-budget .....</b>			<b>+8,025</b>			<b>+175,264</b>			<b>+155,233</b>

**MEMORANDUM**

Receipts offset against outlays [\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts .....	98,655	95,953
Intrabudgetary transactions .....	442,502	403,255
Governmental receipts .....	5,616	4,505
<b>Total receipts offset against outlays .....</b>	<b>546,773</b>	<b>503,714</b>

<sup>1</sup>Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for the unnegotiated OASI benefit checks.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated

reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

(\* \*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

**Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 2005 and Other Periods**

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Liability accounts:</b>						
Borrowing from the public:						
Treasury securities, issued under general Financing authorities:						
Debt held by the public .....	-13,041	293,894	383,254	4,307,345	4,614,279	4,601,239
Intragovernmental holdings .....	18,817	259,763	212,478	3,071,708	3,312,654	3,331,471
Total Treasury securities outstanding .....	5,776	553,657	595,733	7,379,053	7,926,933	7,932,710
Plus premium on Treasury securities .....	25	608	-143	4,038	4,620	4,645
Less discount on Treasury securities .....	3,074	2,935	525	55,257	55,118	58,192
Total Treasury securities net of Premium and discount .....	2,728	551,329	595,064	7,327,834	7,876,436	7,879,163
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C) .....	66	-547	-1,769	24,183	23,570	23,637
Total federal securities .....	2,794	550,783	593,295	7,352,017	7,900,006	7,902,800
Deduct:						
Federal securities held as investments of government accounts (see Schedule D) .....	21,041	255,394	216,412	13,075,687	3,310,040	3,331,081
Less discount on federal securities held as investments of government accounts .....	2,563	1,553	2,735	16,596	15,586	18,149
Net federal securities held as investments of government accounts .....	18,478	253,841	213,677	3,059,091	3,294,455	3,312,932
Total borrowing from the public .....	-15,684	296,942	379,618	4,292,926	4,605,551	4,589,868
Accrued interest payable to the public .....	8,834	2,231	928	32,734	26,132	34,965
Allocations of special drawing rights .....	-51	-96	192	7,197	7,153	7,102
Deposit funds .....	-690	2,005	3,457	13,397	16,093	15,402
Miscellaneous liability accounts (includes checks outstanding etc.) .....	3,109	2,001	245	8,812	7,705	10,813
<b>Total liability accounts .....</b>	<b>-4,483</b>	<b>303,083</b>	<b>384,440</b>	<b>4,355,067</b>	<b>4,662,633</b>	<b>4,658,150</b>
<b>Asset accounts (deduct)</b>						
Cash and monetary assets:						
U.S. Treasury operating cash: <sup>2</sup>						
Federal Reserve account .....	-1,270	-1,606	-1,237	5,987	5,650	4,381
Tax and loan note accounts .....	28,386	937	2,627	30,362	2,914	31,300
Balance .....	27,116	-669	1,390	36,349	8,564	35,680
Special drawing rights:						
Total holdings .....	-59	-4,537	720	12,782	8,304	8,245
SDR certificates issued to Federal Reserve Banks .....	.....	.....	.....	-2,200	-2,200	-2,200
Balance .....	-59	-4,537	720	10,582	6,104	6,045
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	46,525	46,525	46,525
Maintenance of value adjustments .....	-385	-726	1,456	8,047	7,707	7,322
Letter of credit issued to IMF .....	60	-7,618	-6,645	-34,600	-42,278	-42,218
Dollar deposits with the IMF .....	-52	-46	-7	-135	-129	-181
Receivable/Payable (-) for interim maintenance of value adjustments .....	290	2,195	565	-395	1,509	1,799
Balance .....	-88	-6,195	-4,630	19,442	13,335	13,247
Loans to International Monetary Fund .....	.....	.....	.....	.....	.....	.....
Other cash and monetary assets .....	-369	-62	-23,529	20,880	21,187	20,818
Total cash and monetary assets .....	26,601	-11,464	-26,049	87,254	49,189	75,790
Non-federal securities of the National railroad Retirement investment trust .....	275	2,056	2,378	24,079	25,860	26,135
Net Activity, Guaranteed Loan Financing .....	-1,634	-10,588	-9,418	-24,998	-33,952	-35,586
Net Activity, Direct Loan Financing .....	9,463	4,958	4,856	150,657	146,153	155,616
Miscellaneous asset accounts .....	-3,152	283	490	435	3,870	717
<b>Total asset accounts .....</b>	<b>31,552</b>	<b>-14,754</b>	<b>-27,743</b>	<b>237,426</b>	<b>191,120</b>	<b>222,672</b>
<b>Excess of liabilities (+) or assets (-) .....</b>	<b>-36,034</b>	<b>+317,838</b>	<b>+412,183</b>	<b>+4,117,640</b>	<b>+4,471,512</b>	<b>+4,435,478</b>
Transactions not applied to current year's surplus or deficit (see Schedule A for Details) .....	271	778	662	.....	506	778
<b>Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-)) .....</b>	<b>-35,763</b>	<b>+318,615</b>	<b>+412,845</b>	<b>+4,117,640</b>	<b>+4,472,018</b>	<b>+4,436,255</b>

<sup>1</sup>Includes an adjustment of -\$16 million in FY 2002 for the National Archives and Records Administration.

<sup>2</sup>Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

Note: Details may not add to totals due to rounding.

**Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 2005 and Other Periods**

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
<b>Excess of liabilities beginning of period:</b>			
Based on composition of unified budget in preceding period .....	4,469,680	4,117,208	3,702,517
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	1,832	432	2,940
Excess of liabilities beginning of period (current basis) .....	4,471,512	4,117,640	3,705,457
<b>Budget surplus (-) or deficit:</b>			
Based on composition of unified budget in prior fiscal year .....	-35,763	318,615	412,845
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2) .....	-35,763	318,615	412,845
Total-on-budget (Table 2) .....	-27,738	493,880	568,077
Total-off-budget (Table 2) .....	-8,025	-175,264	-155,233
<b>Transactions not applied to current year's surplus or deficit:</b>			
Seigniorage .....	-230	-730	-661
Profit on sale of monetary metals .....	-41	-48	-1
Reclassification of aged unreconciled accounts .....	.....	(*)	(*)
Total-transactions not applied to current year's surplus or deficit .....	-271	-778	-662
<b>Excess of liabilities close of period .....</b>	<b>4,435,478</b>	<b>4,435,478</b>	<b>4,117,640</b>

**Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 2005 and Other Periods**

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
This Year	Prior Year	This Year	This Month			
<b>Agency securities, issued under special financing authorities:</b>						
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration .....	3	-54	-79	200	143	146
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol .....	1	-3	-3	163	158	160
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	-325	.....	325	.....	.....
Federal Communications Commission .....	.....	.....	-56	(*)	(*)	(*)
National Archives and Records Administration .....	-4	-8	-8	243	239	235
Tennessee Valley Authority .....	67	-156	-1,623	23,253	23,030	23,097
<b>Total agency securities .....</b>	<b>66</b>	<b>-547</b>	<b>-1,769</b>	<b>24,183</b>	<b>23,570</b>	<b>23,637</b>

... No Transactions.

(\*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, September 2005 and Other Periods**

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Borrowing from the Treasury:</b>						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation .....	1,126	10,604	-9,897	10,229	19,707	20,833
Agricultural credit insurance fund .....	-2	271	1,019	5,452	5,725	5,723
Farm storage facility loans .....	-12	22	-16	263	298	286
Apple loans fund .....	-1	-1	-8	2	2	1
Emergency boll weevil loan fund .....	.....	(* *)	(* *)	4	4	4
Natural Resources Conservation Service .....	(* *)	(* *)	(* *)	4	4	5
Rural Housing Service:						
Rural housing insurance .....	-685	442	247	10,547	11,675	10,989
Rural community facility loans fund .....	-82	229	193	1,390	1,701	1,619
Rural Business – Cooperative Service:						
Rural business and industry loans .....	-24	-24	71	180	180	156
Rural development loan fund .....	-6	13	21	224	242	237
Rural economic development loan fund .....	-12	-1	4	70	81	69
Rural Utilities Service:						
Rural water and waste disposal fund .....	-68	650	585	5,372	6,090	6,023
Rural communication development fund .....	.....	.....	-25	.....	.....	.....
Rural electrification and telecommunications fund .....	-745	1,228	611	10,704	12,676	11,932
Rural telephone bank .....	-88	-8	42	343	424	335
Distance learning and telemedicine program .....	8	58	56	141	191	199
Foreign Agricultural Service .....	119	82	576	1,897	1,860	1,979
Department of Commerce:						
Departmental Management:						
Emergency steel guaranteed loan fund .....	-29	-29	.....	29	29	.....
National Oceanic and Atmospheric Administration:						
Fisheries finance .....	-39	113	63	233	386	347
Fishing vessel obligations .....	-1	-1	(* *)	12	12	11
Department of Defense – Military:						
Family Housing improvement loans .....	1	1	6	70	70	71
Department of Education:						
College housing and academic facilities loans .....	-10	-10	-41	110	110	100
Federal direct student loans .....	-19,478	7,952	4,633	96,420	123,849	104,372
Department of Energy:						
Bonneville Power Administration fund .....	70	-124	203	2,900	2,707	2,777
Department of Homeland Security:						
National flood insurance fund .....	.....	225	.....	.....	225	225
Disaster assistance loan fund .....	(* *)	-8	(* *)	8	1	1
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses .....	-20	.....	.....	.....	20	.....
Housing Programs:						
Federal Housing Administration .....	-88	-88	-1,159	7,635	7,635	7,548
Housing for the elderly and handicapped .....	-964	-964	-1,437	1,203	1,203	239
Department of the Interior:						
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Reclamation loan fund .....	-17	-17	-1	114	114	97
Bureau of Indian Affairs .....	.....	(* *)	5	30	30	30
Assistance to American Samoa loan fund .....	.....	.....	-1	14	14	14
Department of Justice:						
Federal Prison Industries, Incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans .....	(* *)	(* *)	(* *)	1	1	1
Department of Transportation:						
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	.....	(* *)	(* *)	(* *)	(* *)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	(* *)	56	114	247	303	303
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	-545	.....	.....	.....
Railroad rehabilitation and improvement loan fund .....	4	70	209	322	388	392
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration:						
Ocean freight differential .....	3	-288	417	530	239	242
Maritime guaranteed loan (Title XI) fund .....	.....	.....	-7	10	10	10
Department of Treasury:						
Departmental Offices:						
Air transportation stabilization fund .....	-14	51	2	2	66	52
Community development financial institutions fund .....	(* *)	3	3	37	41	41
Federal Financing Bank revolving fund .....	-242	-16,892	-7,352	29,305	12,655	12,413
Department of Veterans Affairs:						
Veterans housing benefit program fund .....	-1,598	-428	-237	2,588	3,758	2,160
Native American veteran housing fund .....	-49	4	3	28	81	32
Vocational rehabilitation loan fund .....	-4	(* *)	-3	2	5	2
Guaranteed transitional housing loans for homeless veterans .....	-1	(* *)	.....	.....	1	(* *)

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, September 2005 and Other Periods—Continued**

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Borrowing from the Treasury:—Continued</b>						
Corps of Engineers:						
Washington aqueduct .....	(* *)	-1	-2	15	14	14
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	-1	-2	3	24	23	22
General Services Administration:						
Land acquisition and development fund .....				(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	-114	-242	-699	647	518	405
Military debt reduction .....	3	3	7	228	228	231
Agency for International Development:						
International debt reduction .....	311	311	33	111	111	422
Microenterprise and small enterprise development .....			-1			
Overseas Private Investment Corporation .....	-15	78	397	594	686	672
Small Business Administration:						
Business loan fund .....		-1,574	1,137	2,683	1,110	1,110
Disaster loan fund .....	(* *)	723	782	5,862	6,585	6,585
Independent agencies:						
Export-Import Bank of the United States .....		-1,389	-43	7,237	5,848	5,848
Federal Communications Commission:						
Spectrum auction loan fund .....	-2,704	-2,667	-1,125	3,941	3,978	1,274
Presidio trust fund .....				50	50	50
Railroad Retirement Board:						
Social Security equivalent benefit account .....	278	11	8	2,962	2,695	2,973
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....				20	20	20
Tennessee Valley Authority .....	-150				150	
<b>Total agency borrowing from the Treasury financed through Treasury securities issued .....</b>	<b>-25,339</b>	<b>-1,558</b>	<b>-11,150</b>	<b>213,321</b>	<b>237,102</b>	<b>211,763</b>
<b>Borrowing from the Federal Financing Bank:</b>						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund .....	-230	-680	-1,150	680	230	
Rural Utilities Service:						
Rural electrification and telecommunications fund .....	338	1,575	1,343	21,232	22,469	22,807
Rural development insurance fund .....		-200	-605	200		
Department of Defense – Military:						
Department of the Navy .....				1,624	1,624	1,624
Defense agencies .....		-123	-109	-1,126	-1,249	-1,249
Department of Education:						
Historically Black college and university capital financing fund .....	(* *)	8	39	118	126	126
Department of Health and Human Services:						
Health maintenance organization loan and loan guarantee fund .....				(* *)	(* *)	(* *)
Department of Housing and Urban Development:						
Low-rent housing – loans and other expenses .....		-83	-78	1,055	972	972
Community development grants .....		(* *)	-2	(* *)	(* *)	(* *)
Department of the Interior:						
Assistance to territories .....		-2	-2	8	6	6
Department of Transportation:						
Railroad rehabilitation and improvement loan fund .....	(* *)	(* *)	(* *)	3	3	3
General Services Administration:						
Federal buildings fund .....	-2	2	-6	2,141	2,146	2,144
International Assistance Program:						
Foreign military financing program .....	-11	-220	-223	1,465	1,255	1,244
Small Business Administration:						
Business loan fund .....	-1	-17	-21	57	41	40
Independent agencies:						
Postal Service .....		-1,800	-5,473	1,800		
<b>Total borrowing from the Federal Financing Bank .....</b>	<b>94</b>	<b>-1,541</b>	<b>-6,288</b>	<b>29,257</b>	<b>27,622</b>	<b>27,716</b>

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.

(\* \*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 2005 and Other Periods**

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Federal funds:</b>						
Department of Agriculture .....	-15	12	11	52	79	64
Department of Commerce .....	-2	.....	.....	.....	2	.....
Department of Defense-Military:						
Defense cooperation account .....	(* *)	6	.....	(* *)	6	6
Department of Energy .....	2,008	3,023	4,884	34,175	35,190	37,198
Department of Homeland Security .....	.....	-784	204	784	.....	.....
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund .....	-346	-678	-498	23,325	22,993	22,646
Government National Mortgage Association:						
Guarantees of mortgage-backed securities .....	23	387	321	7,562	7,926	7,949
Other .....	-36	.....	.....	.....	36	.....
Department of the Interior .....	-31	1,131	539	4,647	5,810	5,779
Department of Labor .....	-113	-216	216	13,290	13,187	13,074
Department of Transportation .....	38	177	155	388	527	565
Department of the Treasury .....	31	5,011	-227	10,640	15,619	15,651
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	-4	-1	30	26	26
Veterans reopened insurance fund .....	-4	-20	-18	442	426	422
Servicemen's group life insurance fund .....	.....	(* *)	-5	(* *)	(* *)	(* *)
Other Defense Civil Programs:						
Uniformed services retiree health care fund .....	609	17,009	17,418	35,864	52,264	52,873
Independent agencies:						
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	26	644	1,035	32,089	32,707	32,733
Savings association insurance fund .....	8	473	430	11,852	12,317	12,325
FSLIC resolution fund .....	22	110	50	3,013	3,101	3,123
National Credit Union Administration .....	-8	357	360	6,111	6,476	6,468
Postal Service .....	-1,087	-65	-1,368	1,283	2,305	1,218
Tennessee Valley Authority .....	.....	-136	136	136	.....	.....
Other .....	304	2,081	3,841	9,157	10,935	11,238
Other .....	31	539	206	5,587	6,095	6,126
Total Treasury securities .....	1,458	29,057	27,689	200,428	228,026	229,485
<b>Total Federal funds .....</b>	<b>1,458</b>	<b>29,057</b>	<b>27,689</b>	<b>200,428</b>	<b>228,026</b>	<b>229,485</b>
<b>Trust funds:</b>						
Legislative Branch:						
Library of Congress .....	(* *)	-3	2	45	43	43
United States Tax Court .....	.....	(* *)	(* *)	8	8	8
Other .....	-22	-32	7	91	81	59
Judicial Branch:						
Judicial retirement funds .....	-6	30	29	637	673	666
Department of Agriculture .....	6	(* *)	(* *)	5	-1	5
Department of Defense-Military:						
Voluntary separation incentive fund .....	-30	-52	-49	713	691	661
Other .....	-1	1	-7	33	36	34



**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 2005 and Other Periods—Continued**

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Trust Funds—Continued</b>						
Department of Health and Human Services:						
Federal hospital insurance trust fund .....	-269	12,892	13,068	264,375	277,537	277,268
Federal supplementary medical insurance trust fund .....	-7,465	-235	-7,410	17,439	24,668	17,204
Other .....	7	150	26	2,037	2,180	2,187
Department of Homeland Security .....	21	1	-92	2,282	2,262	2,283
Department of the Interior .....	-1	18	-8	22	41	40
Department of Labor:						
Unemployment trust fund .....	-2,062	9,567	-2,949	45,239	56,868	54,806
Other .....	6	-12	6	75	57	63
Department of State:						
Foreign Service retirement and disability fund .....	-34	532	538	12,828	13,394	13,359
Other .....	(* *)	11	6	18	29	29
Department of Transportation:						
Airport and airway trust fund .....	-1,681	156	-626	9,892	11,729	10,047
Highway trust fund .....	539	-1,941	-3,366	10,212	7,731	8,271
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Treasury .....	-38	128	63	512	678	640
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-3	5	67	64	64
National service life insurance .....	-101	-351	-298	10,949	10,699	10,597
United States government life insurance fund .....	-1	-6	-6	50	45	45
Veterans special life insurance fund .....	-13	40	38	1,888	1,941	1,928
Corps of Engineers .....	-20	379	273	2,654	3,053	3,033
Other Defense Civil Programs:						
Military retirement fund .....	-1,608	1	4,918	177,280	178,890	177,282
Other .....	18	45	-41	1,111	1,138	1,156
Environmental Protection Agency .....	26	303	-86	4,460	4,736	4,762
National Aeronautics and Space Administration .....	(* *)	(* *)	(* *)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities .....	23,069	28,890	30,151	631,860	637,680	660,750
Employees life insurance fund .....	23	1,378	1,329	28,107	29,462	29,485
Employees and retired employees health benefits fund .....	59	1,759	1,737	10,774	12,474	12,533
Social Security Administration:						
Federal old-age and survivors insurance trust fund .....	8,829	163,560	139,172	1,452,599	1,607,330	1,616,159
Federal disability insurance trust fund .....	512	10,464	12,007	182,799	192,751	193,263
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	.....	-1	(* *)	55	53	53
Japan-United States Friendship Commission .....	.....	-1	-1	39	39	39
Railroad Retirement Board:						
Treasury securities .....	-174	358	563	1,742	2,274	2,100
Agency securities .....	.....	.....	1	1	1	1
Other .....	-4	-1,690	-278	2,350	664	660
Total Treasury securities .....	19,582	226,337	188,722	2,875,258	3,082,013	3,101,596
Total agency securities .....	.....	.....	1	1	1	1
<b>Total trust funds .....</b>	<b>19,582</b>	<b>226,337</b>	<b>188,723</b>	<b>2,875,259</b>	<b>3,082,014</b>	<b>3,101,596</b>
<b>Grand total .....</b>	<b>21,041</b>	<b>255,394</b>	<b>216,412</b>	<b>3,075,687</b>	<b>3,310,040</b>	<b>3,331,081</b>

<sup>1</sup>Includes an adjustment of -\$16 million in FY 2002 for the National Archives and Records Administration.  
 ... No Transactions.

(\* \*) Less than \$500,000.  
 Note: Investments are in Treasury securities unless otherwise noted.  
 Note: Details may not add to totals due to rounding.

**Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, September 2005 and Other Periods**

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Guaranteed Loan Financing Activity:</b>						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund .....	82	-144	23	487	261	343
Agricultural credit insurance fund .....	-24	5	36	-541	-512	-537
Rural Housing Service:						
Rural community facility loans .....	-13	-6	11	13	20	7
Rural housing insurance fund .....	-105	-91	-66	-427	-412	-517
Rural Business-Cooperative Service:						
Rural business and industry loans .....	-24	-29	10	-111	-116	-140
Renewable energy guaranteed loan account .....	-1	-1	.....	.....	.....	-1
Rural Utilities Service:						
Rural water and waste disposal fund .....	(* *)	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency oil, gas, and steel account .....	-1	-99	6	-47	-145	-146
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations .....	(* *)	-2	(* *)	6	4	4
Department of Defense-Military .....	-1	-5	-3	-30	-34	-35
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans .....	-1,473	-7,857	-5,144	-15,337	-21,721	-23,194
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	(* *)	-1	-2	-2	-3	-4
Health education assistance loans .....	-12	48	30	-223	-163	-175
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans .....	-2	-4	-5	-18	-21	-23
Native Hawaiian housing loans .....	(* *)	(* *)	.....	.....	.....	(* *)
Community Planning and Development:						
Community development loans .....	-6	5	-29	-75	-64	-70
Housing Programs:						
FHA-Mutual mortgage insurance loans .....	212	-771	-4,458	2,537	1,553	1,766
FHA-General and special risk fund .....	-142	-637	-432	-732	-1,227	-1,369
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities .....	137	-147	-30	-872	-1,156	-1,019
Department of the Interior:						
Bureau of Indian Affairs .....						
Bureau of Indian Affairs .....	-4	-5	-5	-58	-59	-62
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund .....	(* *)	(* *)	(* *)	-1	-1	-1
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration:						
Maritime guaranteed loan (Title XI) fund .....	-18	-29	-52	-318	-329	-347
Department of the Treasury:						
Departmental Offices:						
Air transportation stabilization fund .....	-10	-210	110	-436	-636	-646
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund .....	-226	-146	1,679	-4,255	-4,175	-4,401
International Assistance Program:						
Agency for International Development:						
Loan guarantees to Israel .....	103	18	47	-781	-866	-763
Urban and environmental credit guaranteed loans .....	-4	-7	-73	-127	-130	-134
Microenterprise and small enterprise development .....	3	2	-6	-4	-5	-2
Development credit authority loan fund .....	3	-3	-2	-6	-11	-8
Overseas Private Investment Corporation .....	-27	170	-129	-774	-577	-605
Small Business Administration:						
Business loan fund .....	57	-1,033	-1,451	-540	-1,630	-1,573
Independent agencies:						
Export-Import Bank of the United States .....	-138	391	519	-2,302	-1,773	-1,911
<b>Net Activity, Guaranteed Loan Financing .....</b>	<b>-1,634</b>	<b>-10,588</b>	<b>-9,418</b>	<b>-24,998</b>	<b>-33,952</b>	<b>-35,586</b>
<b>Direct Loan Financing Activity:</b>						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund .....	155	25	764	3,776	3,647	3,801
Farm storage facility loans .....	9	12	34	197	200	209
Apple loans fund .....	(* *)	-1	-3	1	1	1
Emergency boll weevil loan fund .....	(* *)	(* *)	(* *)	3	3	3
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	(* *)	(* *)	1	(* *)	(* *)	(* *)
Rural Housing Service:						
Rural community facility loans fund .....	141	244	158	1,134	1,237	1,378
Rural housing insurance fund .....	835	453	267	10,312	9,930	10,765

**Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, September 2005 and Other Periods—Continued**

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Direct Loan Financing Activity:—Continued</b>						
Department of Agriculture:—Continued						
Rural Business-Cooperative Service:						
Rural business and industry loan fund .....	3	-4	-55	12	5	8
Rural development loan fund .....	18	19	12	211	212	230
Rural economic development loan fund .....	7	(* *)	4	67	60	67
Rural Utilities Service:						
Rural water and waste disposal loans .....	462	642	522	4,457	4,637	5,099
Rural electrification and telecommunications fund .....	896	3,274	2,216	15,840	18,218	19,113
Rural telephone bank .....	36	-8	41	331	287	323
Distance learning and telemedicine program .....	11	61	51	134	183	195
Rural development insurance fund .....				1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund .....	-6	-164	103	1,032	874	868
International debt reduction .....	-1	117	255	95	214	212
P.L. 480, title 1, Food for progress credits .....			-191			
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance .....	13	105	64	228	321	333
Department of Defense-Military .....	3	1	25	70	68	71
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans .....	1	-1	-2	17	16	17
Historically Black college and university capital financing fund .....	(* *)	8	39	118	126	126
Office of Student Financial Assistance:						
Federal direct student loans .....	5,724	4,710	3,953	94,748	93,734	99,457
Department of Homeland Security:						
Disaster assistance loan fund .....	(* *)	-8	(* *)	10	2	2
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans .....	1	(* *)	(* *)	-3	-3	-3
FHA-General and special risk fund .....	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation .....	6	-17	3	110	87	93
Bureau of Indian Affairs .....	1	-1	-1	10	8	9
Assistance to American Samoa loan fund .....	1	(* *)	(* *)	14	13	14
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans .....	(* *)	-1	(* *)	-3	-4	-4
Department of Transportation:						
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	7	132	51	153	278	285
Federal Railroad Administration:						
Alameda corridor project .....			-615	(* *)	(* *)	(* *)
Railroad rehabilitation and improvement loan fund .....	24	78	201	315	369	393
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund .....	2	4	4	37	39	40
Financial Management Service .....				(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund .....	147	-1,495	-204	2,308	666	813
Native American veteran housing fund .....	2	2	3	28	28	30
Vocational rehabilitation loan fund .....	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	2	-2	3	24	20	21
International Assistance Program:						
International Security Assistance:						
Foreign military loan program .....	4	-246	-688	613	363	367
Military debt reduction .....	4	-2	4	223	218	221
Agency for International Development:						
International debt reduction .....	511	286	37	16	-209	302
Microenterprise and small enterprise development .....		(* *)	(* *)	(* *)		
Overseas Private Investment Corporation .....	49	101	336	474	526	575
Small Business Administration:						
Business loan fund .....	4	(* *)	-22	89	85	89
Disaster loan fund .....	143	265	-971	2,725	2,847	2,990
Independent agencies:						
Export-Import Bank of the United States .....	228	-956	-406	5,785	4,601	4,829
Federal Communications Commission:						
Spectrum auction loan fund .....	22	-2,675	-1,138	3,881	1,184	1,207
<b>Net Activity, Direct Loan Financing .....</b>	<b>9,463</b>	<b>4,958</b>	<b>4,856</b>	<b>150,657</b>	<b>146,153</b>	<b>155,616</b>

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principle, sale of collateral, interest, and subsidy received from the credit program accounts at net present value in accordance with the *Credit Reform Act of 1990*. Unreimbursed costs such as

administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

... No Transactions.

(\* \*) Less than \$500,000.

Note: Details may not add to totals due to rounding.



**Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2005—Continued**  
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
<b>Outlays:—Continued</b>														
Department of Veterans Affairs:														
Compensation and pensions .....	2,545	2,545	5,043	166	2,672	2,764	5,186	223	2,744	2,700	2,781	5,326	34,693	29,784
National service life .....	80	72	74	86	83	105	97	90	84	79	84	102	1,035	1,028
United States Government Life .....	1	1	1	1	1	1	1	1	1	1	1	1	9	9
Other .....	2,609	2,842	3,431	2,757	2,430	2,911	2,751	2,692	3,394	3,160	2,841	2,439	34,258	28,735
Corps of Engineers .....	626	696	493	495	83	312	58	364	418	298	387	537	4,767	4,842
Other Defense Civil Programs .....	3,819	3,556	3,913	3,525	3,221	4,094	3,592	3,492	3,808	3,661	3,269	3,535	43,484	41,732
Environmental protection .....	551	694	674	487	542	883	652	648	665	607	781	734	7,918	8,335
Executive Office of the President .....	272	435	542	521	670	634	684	714	870	769	844	771	7,725	3,309
General Services Administration .....	-86	23	173	-205	1	421	-213	19	122	-234	7	27	53	-404
International Assistance Program:														
International Security Assistance .....	228	328	1,004	3,759	106	606	197	260	421	476	261	294	7,942	8,411
Multilateral Assistance .....	507	5	5	713	58	46	263	303	57	264	-74	247	2,395	2,586
International Development Assistance .....	364	394	543	325	363	425	481	388	363	17	374	-114	3,922	4,622
Other .....	-322	-310	-110	12	59	892	-28	491	271	-75	-70	-281	528	-1,881
National Aeronautics and Space Administration .....	827	1,458	1,308	1,247	1,172	1,291	1,014	1,490	1,362	1,389	1,335	1,718	15,611	15,186
National Science Foundation .....	464	414	422	375	397	417	402	395	536	491	591	528	5,432	5,118
Office of Personnel Management .....	5,233	4,702	4,535	5,194	4,559	4,933	5,210	4,805	5,365	4,932	4,953	5,089	59,510	56,533
Small Business Administration .....	69	80	71	-475	2,337	67	58	62	65	55	62	53	2,503	4,077
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget) .....	35,011	35,010	35,516	36,012	36,253	36,340	36,559	36,507	40,095	36,458	36,679	36,453	436,892	417,078
Federal disability ins. trust fund (off-budget) .....	6,737	6,837	6,929	7,039	7,178	7,169	7,372	7,280	7,743	7,463	7,359	7,364	86,468	78,550
Other .....	2,843	2,800	5,953	-105	3,119	2,872	5,925	30	2,883	2,984	2,937	5,725	37,964	34,579
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund .....	17	-438	313	122	-49	256	8	-469	96	-75	-401	-30	-651	-1,006
Savings association insurance fund .....	(* *)	-178	121	-78	-40	92	-11	-188	29	-63	-142	-8	-465	-411
FSLIC resolution fund .....	-10	-36	-4	-36	-16	378	-8	-6	-8	-27	-6	-7	214	-163
Office of Inspector General .....							14					14	28	26
Postal Service:														
Public enterprise funds (off-budget) .....	-926	-765	127	-223	-82	-838	-452	-267	-425	1,030	-71	1,099	-1,791	-4,130
Payments to the Postal Service fund .....	41		25	507			-5						568	60
Tennessee Valley Authority .....	-55	23	30	83	-178	71	-15	66	-66	70	-108	-127	-205	-413
Other independent agencies .....	1,678	1,420	1,279	2,256	2,383	681	2,329	2,111	-1,306	1,614	1,180	858	16,484	11,870
Undistributed offsetting receipts:														
Employer share, employee retirement .....	-5,972	-4,433	-4,759	-4,675	-4,715	-4,841	-4,735	-4,700	-4,720	-5,145	-5,003	-5,218	-58,916	-53,430
Interest received by trust funds .....	15	-4,677	-72,314	-164	-2,002	-336	-692	-4,255	-73,997	-36	-2,102	-429	-160,989	-153,986
Rents and royalties on outer continental shelf lands .....	-109	-824	-309	-573	-578	-317	-201	-920	-640	-171	-847	-655	-6,144	-5,105
Other .....	(* *)	(* *)				(* *)	(* *)	(* *)	(* *)	(* *)		-160	-160	(* *)
<b>Totals this year:</b>														
<b>Total outlays .....</b>	<b>194,198</b>	<b>192,448</b>	<b>218,603</b>	<b>193,639</b>	<b>214,814</b>	<b>219,953</b>	<b>219,902</b>	<b>188,154</b>	<b>211,888</b>	<b>195,463</b>	<b>207,022</b>	<b>216,839</b>	<b>2,472,920</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>159,519</b>	<b>152,310</b>	<b>221,581</b>	<b>155,666</b>	<b>172,445</b>	<b>178,369</b>	<b>181,381</b>	<b>145,839</b>	<b>211,254</b>	<b>155,226</b>	<b>164,132</b>	<b>172,987</b>	<b>2,070,710</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>34,679</b>	<b>40,138</b>	<b>-2,978</b>	<b>37,973</b>	<b>42,368</b>	<b>41,583</b>	<b>38,521</b>	<b>42,315</b>	<b>634</b>	<b>40,238</b>	<b>42,889</b>	<b>43,852</b>	<b>402,211</b>	<b>.....</b>
<b>Total-surplus (+) or deficit (-) .....</b>	<b>-57,302</b>	<b>-57,901</b>	<b>-2,853</b>	<b>+8,578</b>	<b>-113,942</b>	<b>-71,211</b>	<b>+57,711</b>	<b>-35,423</b>	<b>+22,920</b>	<b>-53,372</b>	<b>-51,584</b>	<b>+35,763</b>	<b>-318,615</b>	<b>.....</b>
<b>(On-budget) .....</b>	<b>-61,785</b>	<b>-60,132</b>	<b>-49,095</b>	<b>-7,893</b>	<b>-114,926</b>	<b>-78,991</b>	<b>+36,828</b>	<b>-38,655</b>	<b>-35,522</b>	<b>-57,391</b>	<b>-54,055</b>	<b>+27,738</b>	<b>-493,880</b>	<b>.....</b>
<b>(Off-budget) .....</b>	<b>+4,483</b>	<b>+2,231</b>	<b>+46,241</b>	<b>+16,471</b>	<b>+984</b>	<b>+7,779</b>	<b>+20,884</b>	<b>+3,232</b>	<b>+58,443</b>	<b>+4,019</b>	<b>+2,471</b>	<b>+8,025</b>	<b>+175,264</b>	<b>.....</b>
<b>Total borrowing from the public .....</b>	<b>13,205</b>	<b>89,179</b>	<b>-318</b>	<b>20,172</b>	<b>79,467</b>	<b>65,012</b>	<b>-21,788</b>	<b>-8,402</b>	<b>-12,973</b>	<b>53,524</b>	<b>35,548</b>	<b>-15,684</b>	<b>296,942</b>	<b>379,618</b>
<i>Total-outlays prior year .....</i>	<i>205,370</i>	<i>161,179</i>	<i>204,370</i>	<i>186,802</i>	<i>188,709</i>	<i>205,337</i>	<i>202,513</i>	<i>177,913</i>	<i>195,258</i>	<i>203,575</i>	<i>178,861</i>	<i>182,740</i>	<i>.....</i>	<i>2,292,628</i>
<i>(On-budget) .....</i>	<i>171,636</i>	<i>122,989</i>	<i>207,954</i>	<i>149,957</i>	<i>148,965</i>	<i>165,656</i>	<i>166,253</i>	<i>138,571</i>	<i>195,275</i>	<i>166,630</i>	<i>137,461</i>	<i>141,767</i>	<i>.....</i>	<i>1,913,116</i>
<i>(Off-budget) .....</i>	<i>33,734</i>	<i>38,189</i>	<i>-3,584</i>	<i>36,845</i>	<i>39,744</i>	<i>39,681</i>	<i>36,259</i>	<i>39,342</i>	<i>-17</i>	<i>36,944</i>	<i>41,400</i>	<i>40,973</i>	<i>.....</i>	<i>379,512</i>
<i>Total-surplus (+) or deficit (-) prior year .....</i>	<i>-69,545</i>	<i>-42,971</i>	<i>-17,640</i>	<i>-1,633</i>	<i>-96,701</i>	<i>-72,913</i>	<i>+17,578</i>	<i>-62,463</i>	<i>+19,124</i>	<i>-69,160</i>	<i>-41,132</i>	<i>+24,611</i>	<i>.....</i>	<i>-412,845</i>
<i>(On-budget) .....</i>	<i>-73,299</i>	<i>-45,251</i>	<i>-61,206</i>	<i>-16,702</i>	<i>-98,471</i>	<i>-78,678</i>	<i>-3,372</i>	<i>-66,561</i>	<i>-28,882</i>	<i>-73,058</i>	<i>-41,562</i>	<i>+18,965</i>	<i>.....</i>	<i>-568,077</i>
<i>(Off-budget) .....</i>	<i>+3,754</i>	<i>+2,280</i>	<i>+43,566</i>	<i>+15,070</i>	<i>+1,771</i>	<i>+5,765</i>	<i>+20,950</i>	<i>+4,098</i>	<i>+48,006</i>	<i>+3,899</i>	<i>+430</i>	<i>+5,646</i>	<i>.....</i>	<i>+155,233</i>

... No transactions.  
 (\* \*) Less than \$500,000.  
 Note: Details may not add to totals due to rounding.

**Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 2005**

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
<b>Trust receipts, outlays, and investments held:</b>									
Airport and airway .....	1,602	2,023	-422	10,744	11,121	-377	9,892	11,729	10,047
Black lung disability .....	99	705	-606	611	1,059	-448	.....	.....	.....
Federal disability insurance .....	7,685	7,364	321	96,764	86,468	10,296	182,799	192,751	193,263
Federal employees life and health .....	.....	-85	85	.....	-3,122	3,122	38,881	41,936	42,018
Federal employees retirement .....	27,754	4,704	23,050	84,971	55,514	29,456	645,332	651,755	674,784
Federal hospital insurance .....	17,614	17,728	-114	198,472	185,703	12,769	264,375	277,537	277,268
Federal old-age and survivors insurance ...	45,256	36,453	8,803	600,069	436,892	163,177	1,452,599	1,607,330	1,616,159
Federal supplementary medical insurance ..	8,282	15,728	-7,446	153,497	153,727	-230	17,439	24,668	17,204
Hazardous substance superfund .....	31	143	-112	1,365	1,269	96	2,227	2,298	2,325
Highways .....	5,756	3,692	2,063	37,891	39,931	-2,040	10,212	7,731	8,271
Military advances .....	1,491	1,109	382	11,051	11,482	-431	.....	.....	.....
Military retirement .....	1,521	3,270	-1,750	49,451	38,965	10,486	177,280	178,890	177,282
Railroad retirement .....	579	879	-300	12,802	10,161	2,641	1,743	2,274	2,101
Unemployment .....	570	2,688	-2,118	46,306	37,131	9,175	45,239	56,868	54,806
Veterans life insurance .....	15	128	-114	858	1,175	-317	12,886	12,685	12,570
All other trust .....	976	1,341	-364	5,487	6,169	-682	14,355	13,561	13,501
<b>Total trust fund receipts and outlays and investments held from Table 6-D .....</b>	<b>119,230</b>	<b>97,870</b>	<b>21,360</b>	<b>1,310,338</b>	<b>1,073,646</b>	<b>236,693</b>	<b>2,875,259</b>	<b>3,082,014</b>	<b>3,101,596</b>
Less: Interfund transactions .....	42,612	42,612	.....	462,720	462,720	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5 .....	76,618	55,258	21,360	847,619	610,926	236,693	.....	.....	.....
<b>Total Federal fund receipts and outlays .....</b>	<b>176,724</b>	<b>162,321</b>	<b>14,403</b>	<b>1,308,304</b>	<b>1,863,612</b>	<b>-555,308</b>	.....	.....	.....
Less: Interfund transactions .....	741	741	.....	1,617	1,617	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5 .....	175,984	161,580	14,403	1,306,686	1,861,995	-555,308	.....	.....	.....
<b>Net budget receipts &amp; outlays .....</b>	<b>252,602</b>	<b>216,839</b>	<b>35,763</b>	<b>2,154,305</b>	<b>2,472,920</b>	<b>-318,615</b>	.....	.....	.....

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

**Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 2005 and Other Periods**

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
<b>RECEIPTS</b>			
Individual income taxes .....	97,203	927,222	808,958
Corporation income taxes .....	70,514	278,281	189,370
Social insurance and retirement receipts:			
Employment and general retirement .....	67,641	747,663	689,359
Unemployment insurance .....	465	42,999	39,453
Other retirement .....	362	4,459	4,596
Excise taxes .....	8,584	73,093	69,855
Estate and gift taxes .....	2,451	24,764	24,831
Customs duties .....	2,154	23,378	21,083
Miscellaneous receipts .....	3,226	32,445	32,279
<b>Total .....</b>	<b>252,602</b>	<b>2,154,305</b>	<b>1,879,783</b>
<b>NET OUTLAYS</b>			
National defense .....	48,754	493,889	455,908
International affairs .....	2,498	34,351	26,751
General science, space, and technology .....	2,543	24,528	23,053
Energy .....	737	639	-214
Natural resources and environment .....	3,016	26,185	30,725
Agriculture .....	1,353	28,407	15,440
Commerce and housing credit .....	133	7,419	5,164
Transportation .....	7,489	68,104	64,626
Community and regional development .....	5,303	25,075	15,819
Education, training, employment and social services .....	8,208	97,880	87,945
Health .....	20,652	250,378	240,007
Medicare .....	29,805	298,638	269,360
Income security .....	26,213	347,616	333,070
Social security .....	43,829	523,333	495,548
Veterans benefits and services .....	7,873	70,150	59,779
Administration of justice .....	3,597	39,731	45,535
General government .....	1,145	17,691	22,411
Net interest .....	9,724	184,126	160,245
Undistributed offsetting receipts .....	-6,032	-65,220	-58,537
<b>Total .....</b>	<b>216,839</b>	<b>2,472,920</b>	<b>2,292,628</b>

... No transactions.

Note: Details may not add to totals due to rounding.

# Explanatory Notes

## 1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

## 2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

## 3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to

the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

## 4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

## 5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available on the Internet at <http://www.fms.treas.gov/>). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only and on the Internet at <http://www.publicdebt.treas.gov/opd/opd.htm>). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy and on the Internet at <http://www.fms.treas.gov/>). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 20* — (Available from GPO, Washington, D.C. 20402 and on the Internet at <http://access.gpo.gov/>). This publication is a single volume which provides budget information and contains:

- Budget of the United States Government, FY 20* —
- Appendix, The Budget of the United States Government, FY 20* —
- Analytical Perspectives*
- Historical Tables*

- *Combined Statement of Receipts, Outlays, and Balances of the United States Government* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227 and on the Internet at <http://www.fms.treas.gov/annualreport/>). This report includes budgetary results at the summary level and presents individual receipt and appropriation accounts at the detail level.

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